

# Accounting Handbook

Unified School Districts  
Interlocals/Service Centers



*Kansas leads the world in the success of each student.*

**MISSION**

To prepare Kansas students for lifelong success through rigorous, quality academic instruction, career training and character development according to each student's gifts and talents.

**VISION**

Kansas leads the world in the success of each student.

**MOTTO**

Kansans Can

**SUCCESS DEFINED**

A successful Kansas high school graduate has the

- Academic preparation,
- Cognitive preparation,
- Technical skills,
- Employability skills and
- Civic engagement

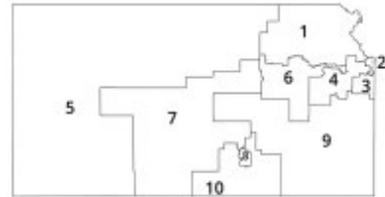
to be successful in postsecondary education, in the attainment of an industry recognized certification or in the workforce, without the need for remediation.

**OUTCOMES**

- Social-emotional growth
- Kindergarten readiness
- Individual Plan of Study
- Civic engagement
- Academically prepared for postsecondary
- High school graduation
- Postsecondary success



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*Kansas leads the world in the success of each student.*

Jan. 25, 2024

# Revision History

Date	Reason of Change	Edited By
4/8/2021	Added ESSER Functions and removed outdated functions.	Christie Wyckoff
11/29/2021	Added <a href="#">Budget Costs Review</a> section	Christie Wyckoff
7/15/2022	Added Revenue lines for Federal Sources	Christie Wyckoff

## Related Documents

Document Title	Document Location	Comments
<a href="#">Chapter 72 statutes renumbered December 2017</a>	<a href="#">Kansas Revisor of Statutes Website</a> → <a href="#">2017 Session Amended &amp; Repealed Statutes</a> (right-hand menu)	<p>Pursuant to authority granted to the Revisor of Statutes under <a href="#">K.S.A. 77-136</a>, the statutory sections of Chapter 72 of the Kansas Statutes annotated have been transferred for the purpose of providing clarity and uniformity with respect to the subject matter related to elementary and secondary education. Sections of Chapter 72 have, in large part, been transferred to different articles within Chapter 72 and assigned new section numbers. In some cases, however, the subject matter of the section required transfer to another chapter, such as Chapter 13 or Chapter 74.</p> <p><i>Note: Statutes themselves were not changed, only the statute numbers.</i></p>
<a href="#">School Finance Guidelines &amp; Manuals</a>	<a href="#">KSDE School Finance</a> → <a href="#">Guidelines &amp; Manuals</a>	<p>The following helpful reference materials for the are located here:</p> <ul style="list-style-type: none"> <li>• <a href="#">Credit Card Guidelines</a> (3<sup>rd</sup> section)</li> <li>• <a href="#">School Activity Funds</a></li> <li>• <a href="#">Financial Reporting Guidelines</a></li> <li>• <a href="#">Investment of Idle Funds</a></li> <li>• <a href="#">Record Keeping Requirements</a></li> <li>• <a href="#">Sales Tax Exemptions</a></li> <li>• <a href="#">Competitive Bidding Guidelines</a></li> </ul>

# Accounting Handbook

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# Accounting Handbook

## Introduction

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When the original accounting handbook was developed, it was reviewed by superintendents, assistant superintendents, business managers, certified public accountants, state association representatives, and state personnel to ensure it was a system that would work for Kansas school districts. The committee felt that the budget document should contain the required amount of information requested by the Federal Government. However, they also felt that school districts should be able to make further breakdowns in order to utilize the accounting system to best suit their needs.

This handbook does not include every possible data element. It is intended, rather, as a set of data element definitions and suggestions or structuring a report or an electronic record system. Every attempt has been made to include all data elements routinely required for federal education reporting.

These guidelines apply to all unified school districts in Kansas. Your comments concerning this publication or suggestions on its format would be appreciated.

# Overview

The terminology used in the Accounting Handbook includes funds, functions, sub-functions, and object codes. Funds will have the general definition as currently used under Kansas law, which would include such funds as general, Career and Postsecondary Education, special education, etc. Within each fund is a breakdown of five major functions performed by school personnel or activity. These five major functions include instruction, support services, operation of non-instructional services, facilities acquisition and construction services, and other outlays such as debt service and fund transfers. There will be further breakdowns of functions into sub-functions. The lowest breakdown of expenditures will be objects. A more detailed explanation of each category is covered later in this handbook.

The revenue portion of the budget has a coding system, which includes the following: local sources, county sources, state sources, federal sources, and other sources. The sources of revenue also have a breakdown of different types of sources within each of the five major revenue sources.

## Coding Structure

The coding structure utilized in this accounting system would use a minimum of nine (9) characters arranged in three groups. The sequence would be FUND → FUNCTION → OBJECT.

Individual USDs may desire and plan to incorporate supplementary numeric codes in addition to the nine characters used in this model. Such supplementary codes might be used to identify programs, fiscal year identifiers, sub-program classifications, and so forth. The three groups of code characters can be listed as follows:

- FUND.....Two (2) characters
- FUNCTION..... Four (4) characters
- OBJECT..... Three (3) characters

The organization of the groups of code characters can be illustrated as follows:

Fund	Function	Object
XX	XXXX	XXX

# Funds

<p><b>General Fund</b> <b>Supplemental General Fund</b></p>	<p>Accounts for all financial resources of the LEA except those required to be accounted for in another fund.</p>
<p><b>Special Revenue Funds</b></p>	<p>Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.</p> <p><i>Examples: Restricted State or Federal grants-in-aid and/or Restricted tax levies</i></p> <p>A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.</p> <p><i>Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook &amp; Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At-Risk (K-12), KPERS, and Cost of Living.</i></p>
<p><b>Capital Project Funds</b></p>	<p>Account for bond proceeds used to acquire or construct major capital facilities.</p>
<p><b>Debt Service Funds</b></p>	<p>Account for the accumulation of resources for, and the payment of general long-term debt, principal and interest.</p> <p><i>Includes: Bond &amp; Interest, Special Assessment, No-Fund Warrants and Temporary Notes</i></p>
<p><b>Trust &amp; Agency Funds</b></p>	<p><i>Includes: Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employee Benefits, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund and Gifts &amp; Grants</i></p>

## Account Groups

The following are not funds, and therefore, do not report operations like the general fund or a special revenue fund.

### General Fixed Asset Accounts

All of a governmental unit's fixed assets, which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. It is essential that a list of the district's fixed assets be maintained to help ensure accountability.

### General Long-Term Debt Account Group

All of a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund should be recorded in the General Long-Term Debt Account Group. It is essentially a list of the district's debt that has not matured (i.e. general obligation bonds, temporary notes, and no-fund warrants). It would also include liabilities for certain compensated absences (i.e. vacation and sick leave) and other claims and judgments against the district.

### Student Activity Funds

Student Activity Funds consist of those activities that revolve around a student organization (FFA, FHA, Debate, Marching Band, etc.).

See the [Activity Fund Guidelines handbook](#) – within the **Guidelines** section on the [Guidelines and Manuals page](#) of the [School Finance website](#).

### District Activity Funds

District Activity Funds consist of co-curricular activities that have student participation in the activity, but are administered by the district (i.e., athletic events, music concerts, plays, book fair, etc.).

See the [Activity Fund Guidelines handbook](#) – within the **Guidelines** section on the [Guidelines and Manuals page](#) of the [School Finance website](#).

### Non-Activity Funds

Non-Activity Funds are collected at the building level and include fee funds, sales tax moneys, revolving funds, and petty cash.

See the [Activity Fund Guidelines handbook](#) – within the **Guidelines** section on the [Guidelines and Manuals page](#) of the [School Finance website](#).

## Revenue Codes

1000	<b>Revenue from Local Sources</b>
1100	<u>Taxes Levied/Assessed by the LEA</u> Compulsory charges levied by the LEA to finance services performed for the common benefit.
1110	<u>Ad Valorem Taxes</u> Taxes levied by an LEA on the assessed value of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school purposes. <i>*Penalties and interest on ad valorem taxes should be included in account 1140 - Back Taxes (Delinquent taxes, Penalties, and Interest on Taxes).</i>
1140	<u>Back Taxes (Delinquent taxes, Penalties, and Interest on Taxes)</u> Revenue from penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date of actual payment. <i>*A separate account for penalties and interest on each type of tax may be maintained.</i>
1300	<u>Tuition</u> Revenue from individuals, welfare agencies, private sources & other LEA's for education provided by the LEA.
1310	Tuition from Individuals – Class Fees
1311	Tuition from Individuals
1312	Tuition from Individuals (Outside District)
1315	<u>Tuition from Individuals (Summer School)</u> Revenue received by USDs from individuals.
1316	Tuition from Individuals (Summer School - Outside District)
1320	Tuition from Other Government Sources Within the State (includes payments from other school districts)
1321	Tuition from Other School Districts Within the State
1330	Tuition from Other Government Sources Outside the State
1331	Tuition from School Districts Outside the State
1340	Tuition from Other Private Sources (Other Than Individuals)
1350	Tuition from the State/Other School Districts for Student Voucher Programs
1400	<u>Transportation Fees</u> Revenue from public and private sources as authorized by <u>K.S.A. 72-6498</u> .
1410	Transportation Fees from Individuals

# Revenue Codes

1000	<b>Revenue from Local Sources</b>
1420	Transportation Fees from Other Government Sources Within the State
1421	Transportation Fees from Other School Districts Within the State
1430	Transportation Fees from Other Government Sources Outside the State
1431	Transportation Fees from Other School Districts Outside the State
1440	Transportation Fees from Other Sources
1500	<u>Earnings on Investments</u> Revenue from holdings invested for earning purposes.
1510	<u>Interest on Investments</u> Interest on short-term investments only.
1600	<u>Food Service</u> Revenue for dispensing food to students and adults. <i>Excludes: State and Federal reimbursements. They should be recorded under 3200 - Restricted Grants-In-Aid and 4500 - Restricted Grants-In-Aid from the Federal Government (through the State).</i>
1610	<u>Student Sales - Reimbursable Programs</u> Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the United States Department of Agriculture.
1611	<u>Student Sales - School Lunch Program</u> Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
1612	<u>Student Sales - School Breakfast Program</u> Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
1613	<u>Student Sales - Special Milk Program</u> Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.
1614	<u>Food Service---Daily Sales-After School Programs</u> Revenue from students from the sale of reimbursable costs from after-school programs.
1620	<u>Adults and Student Sales - Non-Reimbursable Programs</u> Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. <i>Includes: sales to adults, the second type A lunch to students, and a la carte sales.</i>

# Revenue Codes

1000	<b>Revenue from Local Sources</b>
1630	<p><u>Special Functions</u> Revenue from students, adults, or organizations for the sale of food products and services considered special functions. <i>Examples: pot lucks, PTA-sponsored functions, and athletic banquets.</i></p>
1650	<p><u>Food Service - Daily Sales (Summer Food Program)</u> Revenue from students from the sale of reimbursable costs from summer school.</p>
1700	<p><u>District Activities</u> Revenue from school-sponsored activities that are controlled and administered by the school district. <i>*Should not be commingled with proceeds from student activities.</i></p>
1710	<p><u>Admissions</u> Revenue from patrons of a school-sponsored activity such as a concert or football game.</p>
1720	<p><u>Bookstore Sales</u> Revenue from sales by students or student-sponsored bookstores. <i>Excludes: Revenue from textbook rentals, which would be recorded under 1940 - Textbook Sales and Rentals.</i></p>
1730	<p><u>Student Organization Membership Dues &amp; Fees</u> Revenue from students for memberships in school clubs or organizations.</p>
1740	<p><u>Fees</u> Revenue from students for fees such as locker fees, towel fees, and equipment fees. <i>Excludes: Transportation fees, which are recorded under the appropriate account in the 1400 (Transportation Fees) series.</i></p>
1750	<p><u>Revenue from Enterprise Activities</u> Revenue (gross) from vending machines, school stores, soft drink machines, and so on, not related to the regular food service program.</p>
1790	<p><u>Other Student Activity Income</u> Other revenue from student activities such as concession sales, bake sales and fund raisers.</p>
1800	<p><u>Revenue from Community Service Activities</u> Revenue from community service activities operated by an LEA. <i>Example: revenue received from operation of a skating facility by an LEA as a community service would be recorded here.</i> <i>*Multiple accounts may be established within the 1800 (Revenue from Community Service Activities) series to differentiate various activities.</i></p>

## Revenue Codes

1000	Revenue from Local Sources
1900	<u>Other Revenue from Local Sources</u> Other revenue from local sources not classified above.
1910	<u>User Charges and Fines</u> Revenue from rental of real or personal property owned by a school or fines paid to the school.
1911	Fines (Student Revolving and Textbook Rental)
1912	<u>User Charges</u> Revenue from the rental of either real or personal property owned by the school.
1920	<u>Contributions and Donations from Private Sources</u> Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
1930	City/County Sales Tax
1940	<u>Textbook Sales and Rentals</u> Revenue from the rental or sale of textbooks, workbooks and materials which are supplemental to textbooks.
1941	<u>Textbook Sales</u> Revenue from the sale of textbooks, workbooks, and materials which are supplemental to textbooks.
1942	<u>Textbook Rentals</u> Revenue from the rental of textbooks, workbooks, and materials which are supplemental to textbooks.
1950	<u>Services Provided to Other LEA's</u> Revenue from services provided other LEA's other than for tuition and transportation services. <i>Includes: data processing, purchasing, maintenance, cleaning, consulting, and guidance.</i>
1951	<u>Services Provided to other LEA's within the State</u> Revenue from services to other LEA's within the State.
1952	<u>Services Provided Other LEA's Outside the State</u> Revenue from services to LEA's outside the State.
1961	Revenue from General <i>(only used in Special Reserve Fund - 47)</i>
1962	Revenue from Supplemental General <i>(only used in Special Reserve Fund - 47)</i>
1963	Revenue from Adult Education <i>(only used in Special Reserve Fund - 47)</i>

## Revenue Codes

1000		Revenue from Local Sources
1964	Revenue from Adult Supplemental Education	<i>(only used in Special Reserve Fund – 47)</i>
1965	Revenue from Bilingual Education	<i>(only used in Special Reserve Fund – 47)</i>
1966	Revenue from Driver Training	<i>(only used in Special Reserve Fund – 47)</i>
1967	Revenue from Extraordinary School	<i>(only used in Special Reserve Fund – 47)</i>
1968	Revenue from Food Service	<i>(only used in Special Reserve Fund – 47)</i>
1969	Revenue from Professional Development	<i>(only used in Special Reserve Fund – 47)</i>
1970	Revenue from Parent Education	<i>(only used in Special Reserve Fund – 47)</i>
1971	Revenue from Summer School	<i>(only used in Special Reserve Fund – 47)</i>
1972	Revenue from Special Education	<i>(only used in Special Reserve Fund – 47)</i>
1975	Revenue from Career and Post-Secondary Education	<i>(only used in Special Reserve Fund – 47)</i>
1977	Revenue from Federal Funds	<i>(only used in Special Reserve Fund – 47)</i>
1978	Revenue from Contingency Reserve	<i>(only used in Special Reserve Fund – 47)</i>
1979	Revenue from Special Liability Expense	<i>(only used in Special Reserve Fund – 47)</i>
1980	Revenue from Preschool-Aged At-Risk	<i>(only used in Special Reserve Fund – 47)</i>
1981	Revenue from At-Risk (K-12)	<i>(only used in Special Reserve Fund – 47)</i>
1982	Revenue from Virtual Education	<i>(only used in Special Reserve Fund – 47)</i>
1980	<u>Reimbursements</u> Revenue such as student projects, refunds, etc. <i>*It is preferable to reimburse the specific expenditure line item, rather than showing revenue here, to prevent expenditures from being artificially inflated.</i>	
1985	State Aid Reimbursements <i>Includes: Juvenile Detention/Flint Hills Job Corp. and State Aid received as a result of adjustments to prior year PL382 deduction and Teacher Mentoring Program.</i>	
1990	<u>Miscellaneous</u> Revenue from local sources not provided for elsewhere. <i>Examples: Driver Education fees, shop fees, art fees, chemistry fees, etc.</i>	

## Revenue Codes

2000		Revenue from County Sources
2400		Motor Vehicle Tax (includes 16/20 M Tax)
2440		Motor Vehicle Tax (does not include 16/20 M Trucks)
2450		Recreational Vehicle Tax

2460	Commercial Vehicle Tax
2600	Other County Revenue <i>Examples: Rental of Federal or State land, rental excise tax</i>
2800	Revenue in Lieu of Taxes (I.R.B.'s)

## Revenue Codes

<b>3000</b>	<b>Revenue from State Sources</b>
3100	<u>Unrestricted Grants-In-Aid</u> Revenue recorded as grants by the LEA from State funds that can be used for any legal purpose desired by the LEA without restriction.
3110	General State Aid
3130	Mineral Production Tax
3140	Supplemental State Aid
3160	Machinery and Equipment State Aid
3200	<u>Restricted Grants-In-Aid</u> Revenue recorded as grants by the LEA from State funds that must be used for a categorical or specific purpose.
3201	Adult Basic Education
3203	Food Service
3204	Professional Development Aid
3205	Special Education
3208	State Safety (Driver's Ed.)
3209	Motorcycle Safety
3211	Deaf/Blind
3216	Parent Education Aid
3217	Capital Improvement (Bond & Interest)
3221	KPERS
3223	Capital Outlay State Aid
3224	Declining Enrollment State Aid
3225	CTE Transportation
3226	Extraordinary Need State Aid
3227	Mental Health (School Liaison)
3228	Mental Health (Community Mental Health)
3229	Mental Health (KS Dept of Health & Env.)
3230	Safe & Secure Schools Grant

## Revenue Codes

<b>3000</b>	<b>Revenue from State Sources</b>
3231	Pre-K Pilot Grant (CIF)
3240	Other State Grant

## Revenue Codes

<b>4000</b>	<b>Revenue from Federal Sources</b>
4100	<u>Unrestricted Grants-In-Aid Direct from the Federal Government</u> Revenues direct from the Federal Government as grants to the LEA that can be used for any legal purpose desired by the LEA without restriction.
4300	<u>Restricted Grants-In-Aid Direct from the Federal Government</u> Revenue direct from the Federal Government as grants to the LEA which must be used for a categorical or specific purpose. <i>*If such money is not completely used by the LEA, it usually is returned to the governmental unit.</i>
4310	Impact Aid PL 382 (874) - Extra Amount for Special Education Children
4320	Impact Aid PL 382 (874) - Extra Amount for Children Living on Indian Funds
4340	Impact Aid PL 382 (874) - Low Rent Housing
4390	Impact Aid PL 382 (874) - Disaster Assistance and Construction
4500	<u>Restricted Grants-In-Aid from the Federal Government (through the State)</u> Revenues from the Federal Government through the State as grants to the LEA which must be used for a categorical or specific purpose.
4520	Bilingual Aid
4530	Vocational Aid (Carl Perkins)
4531	Regular Aid (Carl Perkins, etc.)
4532	Special Project Aid
4540	Adult Education Aid
4550	Child Nutrition Aid (Food Service)
4560	Handicapped Aid (Special Education)
4570	Medicaid (through SRS's contractor)
4585	Pre-K Pilot Grant (TANF)
4587	Pre-K Pilot Grant (GEER)
4589	Safe & Secure Schools Grant
4590	Other Restricted Grants-In-Aid from the Federal Government (through the State)

## Revenue Codes

4000	Revenue from Federal Sources
4591	Title I (Chapter 1)
4592	Title VI (Chapter 2)
4593	Title II
4594	Title IV (Drug Free)
4595	ESSER I (CARES Act) – <i>ESSER II is under 4605 &amp; ESSER III is under 4606</i>
4596	Class-Size Reduction
4597	Reading First
4598	School Renovation
4599	Other (ARRA Stabilization Funds)
4600	Title V (Innovative Programs)
4601	Title III (English Language Acquisition)
4602	Title IV (21 <sup>st</sup> Century)
4603	Charter Schools
4604	Ed Jobs Funds
4605	ESSER II (CRRSA) – <i>ESSER I (CARES Act) is under 4595</i>
4606	ESSER III (ARP) – <i>ESSER I (CARES Act) is under 4595</i>
4800	<p><u>Revenue in Lieu of Taxes</u></p> <p>Commitments or payments made by the Federal Government to the LEA in lieu of taxes it would have had to pay if its property or other tax base been subject to taxation by the LEA on the same basis as privately-owned property or other tax base.</p>
4820	<p>Impact Aid PL 382 (874)</p> <p><i>Exclude: Children on Indian Lands, Low Rent Housing, Special Education, Disaster Aid or Construction Aid</i></p>

## Revenue Codes

5000	Other Financing Sources
5100	<p><u>Issuance of Bonds</u></p> <p>The face amount of the bonds that are issued.</p>
5110	<p><u>Bond Principal</u></p> <p>Proceeds of principal from the sale of bonds.</p>

## Revenue Codes

5000	<b>Other Financing Sources</b>
5120	<u>Premium or Discount on the Issuance of Bonds</u> Proceeds from that portion of the sale price of bonds in excess of or below their par value.
5130	<u>Prepaid Interest</u> Prepaid interest realized from the sale of bonds.
5140	Federal Tax Credit
5200	<u>Transfers (Interfund)</u> Amounts available from another fund which will not be repaid.
5206	Transfer from General Fund
5208	Transfer from Supplemental General Fund
5242	Transfer from Special Liability Expense Fund (to Special Reserve Fund)
5253	Transfer from Contingency Reserve Fund

# Expenditures

## Functions, Sub-Functions & Objects

Funds will have the general definition as currently used under Kansas law, such as the General fund, Career & Postsecondary Education, Special Education, Transportation, etc. Within each fund will be a breakdown of 5 major functions performed by school personnel or activity as follows:

- instruction
- support services
- operation of non-instructional services
- facilities acquisition and construction services
- other outlays such as debt service and fund transfers

Under each major function will be sub-functions. For example, the major sub-functions that fall under the support services include:

- student support
- instructional support
- general administration
- school administration
- operations and maintenance
- other support services

Within each function or sub-function will be a breakdown of expenditures, which will be object codes.

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Examples: salaries, employee benefits, purchased professional and technical services, purchased property services, other purchased services, supplies and equipment

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The object codes may have a further breakdown under each object code by different types of expenditures. For example, salaries could be further broken down into salaries for teachers and other salaries for instruction. To better explain their use, a couple of illustrations are shown below:

### Illustration #1

Placing the salary of the Supervisor of Guidance Services in the appropriate place in the accounting system.

*First, under the definition in the handbook, this employee would go under the function heading of 2000 - Support Services. If you look under this function, there are several sub-functions. The appropriate one would be 2100 - Student Support Services since 2120 - Guidance Services is a sub-division under 2100 - Student Support Services. Under 2120 - Guidance Services is 2121 - Supervision of Guidance Services. We now have reached the lowest level of sub-function for this position.*

*We now go to the object code and find 100 - Personal Services (Salaries). This position requires certification and is a regular employee. We then go to 110 - Regular Certified Salaries. If this supervisor is full time, the fund placement would be under 111 - Full-Time Certified Salaries. However, if the supervisor is a part-time employee the code would become 113 - Part-Time Certified Salaries.*

*In summary, this expenditure would be coded function 2121 – Supervision of Guidance Services and object 111 – Full-Time Certified Salaries or 113 – Part-Time Certified Salaries.*

#### Expanded Accounting System

2000 - Support Services

- ↳ 2120 - Guidance Services
  - ↳ 2121 - Supervision of Guidance Services
    - ↳ 100 - Personal Services-Salaries
      - ↳ 110 - Certified Salaries
        - ↳ 111 - Full-Time Certified Salaries
        - Or
        - ↳ 113 - Part-Time Certified Salaries

#### Minimum Required for the State Budget

2000 - Support Services

- ↳ 2100 - Student Support Salaries
  - ↳ 100 - Personal Services-Salaries
    - ↳ 110 - Certified Salaries

## Illustration #2

Placing the cost of paper used in the classroom. The general rule for placing supplies in the function 1000 – Instruction, follows:

*Supplies that are used in the classroom are to be placed under function 1000 - Instruction unless there is another specific function or sub-function that includes classroom supplies in its definition. Since paper used in classrooms is not specifically included elsewhere, it is placed under 1000 - Instruction.*

*Since there are no sub-functions under Instruction, we move to one of the main object codes 600 - Supplies. Next, we would move to 610 - General Supplies and Materials. Under this is the sub-object, 614 – Paper, where we would place the cost.*

### Expanded Accounting System

- ↳ 1000 - Instruction
  - ↳ 600 - Supplies and Materials
    - ↳ 610 - General Supplies and Materials
      - ↳ 614 - Paper

### Minimum Required for the State Budget

- 1000 - Instruction
  - ↳ 600 Supplies and Materials
    - ↳ 610 General Supplies and Materials

## Functions

The function describes the activity for which a service or material object is acquired. The functions of an LEA are classified into five broad areas:

- Instruction
- Support Services
- Operations of Non-Instructional Services
- Facilities Acquisition and Construction
- Other Outlays

Functions are further broken down into sub-functions, service areas, and areas of responsibility. Each of these levels consists of activities, which have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and sub-divisions are grouped according to the principle that the activities can be combined, compared, and are related.

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Example:

Function	2000	Support Services
Sub-Function	2300	General Administration
Service Area	2310	Board of Education Services
Area of Responsibility	2313	Board Treasurer

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An effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities especially the federal government. The numbering code for functions are always in even thousands, such as 1000; 2000; 3000; etc.

## 1000 - Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. This includes expenditures formerly reported under 3400 Student Activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Include only regular and part-time teachers, teacher aides or assistants, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairperson's expenditures should be included only in 2490.

## 2000 - Support Services

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves. The sub-functions of this function include: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Operation and Maintenance of Plant Services, Student Transportation, Central Services, and Other Support.

## 3000 - Operation of Non-Instructional Services

Activities concerned with providing non-instructional services to students, staff, or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum).

## 4000 - Facilities Acquisition & Construction

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

## 5000 - Debt Service

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under Debt Service. Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt, capital lease payments and other long-term notes. Interest on short-term notes or loans is charged to function 2513.

## Sub-Functions

A sub-function is the next level of accounting breakdown under the functions.

Example: For 2000 - Support Services function this would look as follows:

2000 – Support Services

- ↳ 2100 – Student Support Services
- ↳ 2200 – Instructional Staff Support Services
- ↳ 2300 – General Administration
- ↳ 2400 – School Administration
- ↳ 2500 – Central Services
- ↳ 2600 – Operation and Maintenance of Plant Services
- ↳ 2700 – Student Transportation Services
- ↳ 2900 – Other Support Services

The numbering code for the main sub-function is hundreds in the last three digits such as 2100, 2200, 3100, 3200, etc. Further breakdown below the main sub-functions will continue as follows for 2100:

- ↳ 2110
- ↳ 2111
- ↳ 2112

## Sub-Functions

1000	<u>Instruction</u> There are not any sub-functions for 1000 – Instruction.
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## Sub-Functions

2000	<u>Support Services</u>
2100	<u>Support Services (Students)</u> Activities designed to assess and improve the well-being of students and to supplement the teaching process. <i>Includes: staff in attendance only, social work services, substance abuse, guidance, health, psychology, speech pathology, and audiology.</i>
2110	<u>Attendance and Social Work Services</u> Activities designed to improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community. <i>Includes: Registration activities for adult education programs</i> <i>Examples: supervision services, attendance services and student accounting services.</i>

## Sub-Functions

2000	Support Services
2111	<u>Supervision of Attendance and Social Work Services</u> The activities associated with directing, managing and supervising attendance and social work.
2112	<u>Attendance Services</u> Activities such as promptly identifying nonattendance patterns, promoting improved attitudes toward attendance, analyzing causes of nonattendance, acting early on nonattendance problems, and enforcing compulsory attendance laws.
2113	<u>Social Work Services</u> Activities such as investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her problem.
2114	<u>Student Accounting Services</u> Activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data. <i>*Portions of these records become a part of the cumulative record which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well.</i>
2119	<u>Other Attendance and Social Work Services</u> Attendance and social work services other than those described above.
2120	<u>Guidance Services</u> Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. <i>*Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services.</i>
2121	<u>Supervision of Guidance Services</u> Activities associated with directing, managing, and supervising guidance services.

## Sub-Functions

2000	Support Services
2122	<p><u>Counseling Services</u> Activities concerned with the relationship between one or more counselors and one or more students as counsees, between students and students, and between counselors and other staff members.</p> <p><i>*These activities are to help the student understand his or her educational, personal, and occupational strengths and limitations; relate his or her abilities, emotions, and aptitudes to educational and career opportunities; utilize his or her abilities in formulating realistic plans; and achieve satisfying personal and social development.</i></p>
2123	<p><u>Appraisal Services</u> Activities that assess student characteristics are used in administration, instruction, and guidance, and assist the student in assessing his or her purpose and progress in career and personality development.</p>
2124	<p><u>Information Services</u> Activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and career &amp; postsecondary opportunities and requirements.</p> <p><i>*Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students, through staff members or parents.</i></p>
2125	<p><u>Record Maintenance Services</u> Activities for compiling, maintaining, and interpreting cumulative records of individual students, including systematic consideration of such factors.</p> <p><i>Examples: Home and family background, Physical and medical status, Standardized test results, Personal and social development, and School performance.</i></p>
2126	<p><u>Placement Services</u> Activities that help place students in appropriate situations while they are in school.</p> <p><i>Examples: educational situations, part-time employment while they are in school, and appropriate educational and occupational situations after they leave school.</i></p> <p>These activities also help ease the student's transition from one educational experience to another.</p> <p><i>*The transition may require, for example, admissions counseling, referral services, assistance with records, and follow-up communications with employers.</i></p>
2129	<p><u>Other Guidance Services</u> Guidance services which cannot be classified above.</p>

## Sub-Functions

2000	Support Services
2130	<u>Health Services</u> Physical and mental health services which are not direct instruction. <i>Includes: activities that provide students with appropriate medical, dental, and nursing services.</i>
2131	<u>Supervision of Health Services</u> Activities associated with directing and managing health services.
2132	<u>Medical Services</u> Activities concerned with the physical and mental health of students. <i>Examples: health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; and communications with parents and medical officials.</i>
2133	<u>Dental Services</u> Activities associated with dental screening, dental care, and orthodontic activities.
2134	<u>Nursing Services</u> Activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.
2139	<u>Other Health Services</u> Health services not classified above.
2140	<u>Psychological Services</u> Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. <i>*This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services.</i>
2141	<u>Supervision of Psychological Services</u> Directing, managing and supervising the activities associated with psychological services.
2142	<u>Psychological Testing Services</u> Activities concerned with administering psychological tests, standardized tests, and inventory assessments. <i>Includes: interpretation of these tests for students, school personnel, and parents.            *These tests measure ability, aptitude, achievement, interests and personality.</i>

## Sub-Functions

2000		Support Services
2143	<u>Psychological Counseling Services</u>	Activities that take place between a school psychologist or other qualified person as counselor and one or more students as counselees in which the students are helped to perceive, clarify, and solve problems of adjustment and interpersonal relationships.
2144	<u>Psychotherapy Services</u>	Activities that provide a therapeutic relationship between a qualified mental health professional and one or more students, in which the students are helped to perceive, clarify, and solve emotional problems.
2149	<u>Other Psychological Services</u>	Other activities associated with psychological services not classified above.
2150	<u>Speech Pathology and Audiology Services</u>	Activities which identify, assess, and treat children with speech, hearing, and language impairments.
2151	<u>Supervision of Speech Pathology and Audiology Services</u>	Activities associated with directing, managing and supervising speech pathology and audiology services.
2152	<u>Speech Pathology Services</u>	Activities that identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents, and teachers, as appropriate.
2153	<u>Audiology Services</u>	Activities that identify children with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conservation; and counsel guidance of children, parents, and teachers as appropriate.

## Sub-Functions

2000	Support Services
2159	<p><u>Other Speech Pathology and Audiology Services</u> Other activities associated with speech pathology and audiology services not classified above.</p>
2160	<p><u>Occupational Therapy-Related Services</u> Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.</p>
2190	<p><u>Other Support Services (Student)</u> Other support services to students not classified elsewhere in the 2100 series, such as occupational therapists and physical therapists.</p>
2200	<p><u>Support Services - Instruction</u> Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.</p>
2210	<p><u>Improvement of Instruction Services</u> Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. <i>Includes: curriculum development, techniques of instruction, child development and understanding, staff training, etc.</i></p>
2211	<p><u>Supervision of Improvement of Instruction Services</u> Activities associated with directing, managing, and supervising the improvement of instruction services.</p>
2212	<p><u>Instruction and Curriculum Development Services</u> Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.</p>
2213	<p><u>Instructional Staff Training Services</u> Activities associated with the professional development and training of instructional personnel. <i>Includes: in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel; training that supports the use of technology for instruction; incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training).</i> <i>*All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.</i></p>

## Sub-Functions

2000	Support Services
2219	<p><u>Other Improvement of Instruction Services</u>                      Activities for improving instruction other than those classified above.</p>
2220	<p><u>Library/Media Services</u>                      Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center.  <i>Includes: developing and acquiring library materials and operating library facilities.                      Textbooks are not charged to this function but rather to 1000 - instruction.</i></p>
2221	<p><u>Supervision of Educational Media Services</u>                      Activities concerned with directing, managing and supervising educational media services.</p>
2222	<p><u>School Library Services</u>                      Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center.  <i>Exclude: Textbooks (charge to 1000 - Instruction)</i></p>
2223	<p><u>Audiovisual Services</u>                      Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and similar materials, whether maintained separately or as part of an instructional materials center.  <i>Includes: activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel.</i></p>
2229	<p><u>Other Educational Media Services</u>                      Educational media services other than those classified above.</p>

## Sub-Functions

2000	Support Services
2230	<p><u>Instruction-Related Technology</u></p> <p>This functional category encompasses all technology activities and services for the purpose of supporting instruction.</p> <p><i>Includes: internal technology support as well as support provided by external vendors using operating funds and costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations.</i></p>
2231	<p><u>Student Learning Centers</u></p> <p>Activities concerned with supporting and maintaining labs and centers (outside the classroom) that are established to support the instructional environment. These labs and centers may be located in the library or in other locations, but are not primarily dedicated to student-teacher learning.</p> <p><i>Excludes: Labs or learning centers that are primarily dedicated to instruction should be coded to 1000 - Instruction.</i></p>
2232	<p><u>Technology Service Supervision and Administration</u></p> <p>Activities concerned with directing, managing, and supervising data-processing services.</p>
2233	<p><u>Systems Analysis and Planning</u></p> <p>Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods.</p> <p><i>*Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.</i></p>
2234	<p><u>Systems Application Development</u></p> <p>Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data.</p> <p><i>Includes: activities that involve preparing coded instructions and data for such sequences.</i></p>
2235	<p><u>Systems Operations</u></p> <p>Activities concerned with scheduling, maintaining, and producing data.</p> <p><i>*These activities include operating business machines, data preparation devices, and data-processing machines.</i></p>
2236	<p><u>Network Support</u></p> <p>Services that support the networks used for instruction-related activities.</p>
2237	<p>Hardware Maintenance and Support</p>

## Sub-Functions

2000	Support Services
2238	<p><u>Professional Development for Instruction-Focused Technology Personnel</u>                      Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies.</p>
2240	<p><u>Academic Student Assessment</u>                      This function is inclusive of those services rendered for the academic assessment of the student.</p>
2290	<p><u>Other Support Services (Instructional Staff)</u>                      Services supporting the instructional staff not properly classified elsewhere in the 2200 (Support Services – Instruction) series.</p>
2300	<p><u>Support Services - General Administration</u>                      Activities concerned with establishing and administering policy for operating the LEA.  <i>Includes: only board of education staff, board secretary/clerk staff, staff relations and negotiations staff, the superintendent's staff, assistant superintendents, area directors, and the superintendent.</i>  <i>Excludes: the chief business official here (include in 2500 - Support Services – Business).</i></p>
2310	<p><u>Board of Education Services</u>                      Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.  <i>Examples: board secretary and clerk service.</i></p>
2311	<p><u>Supervision of Board of Education Services</u>                      Activities concerned with directing and managing the general operation of the Board of Education.  <i>Includes: Legal activities in interpretation of the laws and statutes and general liability situation, activities of external auditors, activities of the district performed in support of the school district meeting and activities of the Board of Education members.</i>  <i>Excludes: any special activities defined in the other areas of responsibility described in 2312 through 2319 below.</i></p>
2312	<p><u>Board Secretary/Clerk Services</u>                      The activities required to perform the duties of the Secretary or Clerk of the Board of Education.</p>
2313	<p><u>Board Treasurer Services</u>                      The activities required to perform the duties of Treasurer of the Board of Education.</p>
2314	<p><u>Election Services</u>                      Services rendered in connection with any school system election, including elections of officers and bond elections.</p>

## Sub-Functions

2000		Support Services
	2316	<p><u>Staff Relations and Negotiations Services</u>                      Activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.</p>
	2319	<p><u>Other Board of Education Services</u>                      Board of Education services which cannot be classified under the preceding areas of responsibility.</p>
	2320	<p><u>Executive Administration</u>                      Activities associated with the overall general administration of or executive responsibility for the entire LEA.</p>
	2321	<p><u>Office of the Superintendent</u>                      Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the LEA.  <i>Includes: all personnel and materials in the office of the chief executive officer and activities of the offices of the deputy superintendents (unless the activities can be placed properly into a service area; in that case, they would be charged directly to the appropriate service area).</i></p>
	2322	<p><u>Community Relations</u>                      Activities and programs developed and operated system wide for bettering school/community relations.</p>
	2323	<p><u>State and Federal Relations</u>                      Activities associated with developing and maintaining good relationships with State and Federal officials.  <i>Includes: activities associated with grant procurement.</i></p>
	2329	<p><u>Other Executive Administration</u>                      Other general administrative services which cannot be recorded under the preceding functions.</p>
	2330	<p>Special Area Administration Services</p>
2400		<p><u>Support Services - School Administration</u>                      Activities concerned with overall administrative responsibility for a school.  <i>Include: only the staff of the office of the principal (including vice principals and other assistants), full-time department chairpersons and the principal.</i></p>

## Sub-Functions

2000	<b>Support Services</b>
2410	<p><u>Office of the Principal Services</u> Activities concerned with directing and managing the operation of a particular school. <i>Includes: work of clerical staff in support of the teaching and administrative duties and activities performed by the principal, assistant principals, athletic directors, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the LEA.</i></p>
2490	<p><u>Other Support Services-School Administration</u> Other school administration services. <i>Includes: graduation expenses and full-time department chairpersons. Excludes: Stipends paid to teachers for department chair work (charge to 1000 – Instruction).</i></p>
2500	<p><u>Central Services</u> Activities that support other administrative and instructional functions. <i>Includes: fiscal services, human resources, planning, and administrative information technology.</i></p>
2510	<p><u>Fiscal Services</u> Activities concerned with the fiscal operations of the LEA. <i>Includes: budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, managing funds, supervision of fiscal services, budgeting services, and general accounting functions.</i></p>
2511	<p><u>Supervising Fiscal Services</u> The activities of directing, managing and supervising the fiscal services area. <i>Includes: activities of the assistant superintendent, director, or school business official who directs and manages fiscal activities.</i></p>
2512	<p><u>Budgeting Services</u> Activities concerned with supervising budget planning, formulation, control, and analysis.</p>
2513	<p><u>Receiving and Disbursing Funds Services</u> Activities concerned with taking in money and paying it out. <i>Includes: current audit of receipts; the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or LEA; and the management of school funds.</i></p>
2514	<p><u>Payroll Services</u> Activities concerned with periodically paying individuals entitled to remuneration for services rendered; payments are also made for such payroll-associated costs as Federal income tax withholding, retirement, and social security.</p>

## Sub-Functions

2000	Support Services
2515	<u>Financial Accounting Services</u> Activities concerned with maintaining records of the financial operations and transactions of the school system. <i>Includes: accounting and interpreting financial transactions and account records.</i>
2516	<u>Internal Auditing Services</u> Activities concerned with verifying the account records. <i>Includes: evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.</i>
2517	<u>Property Accounting Services</u> Activities concerned with preparing and maintaining current inventory records of land, buildings, and equipment. <i>*These records are used in equipment control and facilities planning.</i>
2519	<u>Other Fiscal Services</u> Fiscal services which cannot be classified under the preceding functions.
2520	<u>Purchasing, Warehousing, and Distributing Services</u> Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations.
2530	<u>Printing, Publishing, and Duplicating Services</u> The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. <i>Includes: centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.</i>
2540	<u>Planning, Research, Development, and Evaluation Services</u> Activities associated with conducting and managing programs of planning, research development, and evaluation for a school system.
2541	<u>Planning Services</u> <i>Includes: activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program and formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits of each course of action.</i>
2542	<u>Research Services</u> <i>Includes: activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.</i>
2543	<u>Development Services</u> <i>Includes: activities in the deliberate, evolving process of improving educational programs and using the products of research.</i>

## Sub-Functions

2000	Support Services
2544	<p><u>Evaluation Services</u>  <i>Includes: activities concerned with ascertaining or judging the value or amount of an action or an outcome (this is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established).</i></p>
2560	<p><u>Public Information Services</u>            Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.</p>
2570	<p><u>Personnel Services</u>            Activities concerned with maintaining efficient personnel for the school system.  <i>Includes: recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting.</i></p>
2571	<p><u>Supervision of Personnel Services</u>            The activities of directing, managing and supervising staff services.</p>
2572	<p><u>Recruitment and Placement Services</u>            Activities concerned with employing and assigning personnel for the LEA.</p>
2573	<p><u>Personnel Services</u>            Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.</p>
2574	<p><u>Non-Instructional Personnel Training</u>            Activities associated with the professional development and training of non-instructional personnel.</p>
2575	<p><u>Health Services</u>            Activities concerned with medical, dental, and nursing services provided for school district employees.  <i>Includes: physical examinations, referrals, and emergency care.</i></p>
2576	<p><u>Other Personnel Services</u>            Personnel services that cannot be classified under the preceding functions.</p>
2580	<p><u>Administrative Technology Services</u>            Activities concerned with supporting the school district's information technology systems.  <i>Includes: supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.</i></p>

## Sub-Functions

2000		Support Services
2581	<u>Technology Service Supervision and Administration</u>	Activities concerned with directing, managing, and supervising data-processing services.
2582	<u>Systems Analysis and Planning</u>	Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. <i>*Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.</i>
2583	<u>Systems Application Development</u>	Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. Includes: preparing coded instructions and data for such sequences.
2584	<u>Systems Operations</u>	Activities concerned with scheduling, maintaining, and producing data. <i>Includes: operating business machines, data preparation devices, and data-processing machines.</i>
2585	<u>Network Support</u>	Services that support the networks used for instruction-related activities.
2586	Hardware Maintenance and Support	
2587	Professional Development Costs for Administrative Technology Personnel	
2588	<u>Other Technology Services</u>	Activities concerned with data processing not described above.
2590	<u>Other Support Services - Central Services</u>	Other support services to business not classified elsewhere in the 2500 (Central Services) series.
2600	<u>Operation &amp; Maintenance of Plant</u>	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. <i>Includes: maintaining safety in buildings, on the grounds, and in the vicinity of schools.</i>

## Sub-Functions

2000	Support Services
2601	<p><u>Operation &amp; Maintenance (Transportation)</u>                      Activities concerned with keeping the physical bus facility open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair.  <i>Includes: maintaining safety in buildings, on the grounds, and in the vicinity of schools.</i></p>
2610	<p><u>Operation of Buildings</u>                      Activities concerned with keeping the physical plant clean and ready for daily use.  <i>Includes: operating lighting and HVAC systems, doing minor repairs, and costs of building rental and property insurance.</i></p>
2620	<p><u>Maintenance of Buildings</u>                      Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.</p>
2630	<p><u>Care and Upkeep of Grounds Services</u>                      Activities involved in maintaining and improving the land (but not the buildings).  <i>Includes: snow removal, landscaping, grounds maintenance and the like.</i></p>
2640	<p><u>Care and Upkeep of Equipment Services</u>                      Activities involved in maintaining equipment owned or used by the LEA.  <i>Includes: such activities as servicing and repairing furniture, machines, and movable equipment.</i></p>
2650	<p><u>Vehicle Operation &amp; Maintenance Services (Other Than Student Transportation Vehicles)</u>                      Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles.  <i>Includes: repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e. preventive maintenance).</i></p>
2660	<p><u>Security</u>                      Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events.  <i>Includes: costs associated with security plan development and implementation, installation of security monitoring devices, security personnel, purchase of security vehicles and communication equipment, and related costs.</i></p>

## Sub-Functions

2000	<b>Support Services</b>
2670	<p><u>Safety</u> Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. <i>Includes: costs associated with installing and monitoring school fire alarm systems and providing school crossing guards and costs incurred in an effort to ensure the basic safety of students and staff.</i></p>
2680	<p><u>Other Operation and Maintenance of Plant Services</u> Operations and maintenance of plant services which cannot be classified elsewhere in the 2600 (Operation &amp; Maintenance of Plant) series.</p>
2700	<p><u>Student Transportation</u> Activities concerned with conveying students to and from school, as provided by state and federal law. <i>Includes: trips between home and school, and trips to and from school activities.</i></p>
2710	<p><u>Vehicle Operation</u> Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. <i>Includes: driving buses or other student transportation vehicles.</i></p>
2720	<p><u>Monitoring Services</u> Activities concerned with supervising students in the process of being transported between home and school, and between school and school activities. <i>*Such supervision can occur while students are in transit, while they are being loaded and unloaded, and it includes directing traffic at the loading stations.</i></p>
2730	<p><u>Vehicle Servicing and Maintenance</u> Activities involved in maintaining student transportation vehicles. <i>Includes: repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting for safety.</i></p>
2790	<p><u>Other Student Transportation Services</u> Student transportation services which cannot be classified elsewhere in the 2700 (Student Transportation) series.</p>
2900	<p><u>Other Support Services</u> All other support services not classified elsewhere in the 2000 (Support Services) series. <i>Includes: room and board for Special Education students.</i></p>

## Sub-Functions

3000	<b>Operation of Non-Instruction Services</b>
3100	<p><u>Food Services Operations</u> Activities concerned with providing food to students and staff in a school or LEA. <i>Includes: preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.</i></p>
3110	<p><u>Supervision of Food Service</u> Activities of the supervisor of food service and their office staff.</p>
3120	<p><u>Food Preparation and Dispensing Services</u> Activities concerned with the actual preparation of meals and the dispensing of the food, milk, etc. to children.</p>
3130	<p><u>Delivery Services (Food and Supplies)</u> Activities concerned with the delivery of food and supplies to the district and to individual schools in the district.</p>
3140	<p><u>Other Direct and/or Related Food Service Program Services</u> The cost of equipment and supplies used in the preparation of meals. Supplies would be such items as aprons, uniforms, equipment, cleaning materials, etc.</p>
3150	<p><u>Food Procurement Services</u> Activities concerned with the actual purchase of food, milk, juice, etc.</p>
3160	<p><u>Non-Reimbursable Services</u> Activities concerned with the preparation and sale of adult meals, ala carte meals, and any other meals that are non-reimbursable.</p>
3190	<p><u>Other Food Service Programs Operations</u> Any activities for food service not included above.</p>
3200	<p><u>Enterprise Operations</u> Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is to finance or recover the costs primarily through user charges. <i>Note: Food services should not be charged here but rather to function 3100 – Food Service Operations.</i></p>
3300	<p><u>Community Services Operations</u> Activities concerned with providing community services to students, staff or other community participants. <i>Examples: operation of a community swimming pool, a recreation program, etc.</i></p>

## Sub-Functions

4000	<p><b>Facilities &amp; Construction Services</b></p> <p>Activities concerned with acquiring land buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.</p>
4100	<p><u>Land Acquisition</u></p> <p>Activities concerned with initially acquiring and improving land.</p>
4200	<p><u>Land Improvement</u></p> <p>Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.</p>
4300	<p><u>Architecture and Engineering</u></p> <p>The activities of architects and engineers related to acquiring and improving sites and buildings.</p> <p><i>*Only include charges for preliminary activities which may or may not result in additions to the LEA's property. Otherwise, charge to 4100 – Land Acquisition, 4200 – Land Improvement, 4500 – New Buildings Acquisition and Construction or 4600 – Site Improvement, as appropriate.</i></p>
4400	<p><u>Educational Specifications Development</u></p> <p>Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building.</p> <p><i>*These specifications are interpreted to the architects and engineers in the early stages of blueprint development.</i></p>
4500	<p><u>New Buildings Acquisition and Construction</u></p> <p>Activities concerned with buying or constructing buildings.</p>
4600	<p><u>Site Improvement</u></p> <p>Activities concerned with making nonpermanent improvements or enhancements to building sites.</p> <p><i>Includes: fencing, walkways, tunnels and temporary landscaping.</i></p>
4700	<p><u>Building Improvements</u></p> <p>Activities concerned with building additions and with installing or extending service systems and other built-in equipment.</p>
4900	<p><u>Other Facilities Acquisition and Construction</u></p> <p>Facilities acquisition and construction activities which cannot be classified above.</p>

## Sub-Functions

5000	<b>Debt Service</b>
5100	<p><u>Debt Service</u> Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. <i>Include: bond interest payments, retirement of bonded debt, capital lease payments, and other long-term notes.</i> <i>Exclude: Interest on short-term notes or loans (charge to 2513 - Receiving and Disbursing Funds Services).</i></p>
5200	<p><u>Fund Transfers</u> Transactions which withdraw money from one fund and place it in another. <i>*Fund transfers budgeted to another fund, such as food service or transportation, are coded to the appropriate fund and 930 - General.</i></p>
5206	Transfer to General Fund
5208	Transfer to Supplemental General Fund
5210	Transfer to Adult Education Fund
5211	Transfer to Preschool-Aged At-Risk
5212	Transfer to Adult Supplemental Education Fund
5213	Transfer to At-Risk (K-12)
5214	Transfer to Bilingual Education Fund
5215	Transfer to Virtual Education Fund
5216	Transfer to Capital Outlay Fund
5218	Transfer to Driver Training Fund
5222	Transfer to Extraordinary School Program Fund
5224	Transfer to Food Service Fund
5226	Transfer to Professional Development Fund
5228	Transfer to Parent Education Fund
5229	Transfer to Summer School Fund
5230	Transfer to Special Education Fund
5234	Transfer to Career & Postsecondary Education Fund
5242	Transfer to Special Liability Expense Fund
5253	Transfer to Contingency Reserve Fund
5254	Transfer to Textbook & Student Materials Revolving Fund
5256	Transfer to KPERS

## Object Codes

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools which would like a further breakdown.

You will notice in the budget document there will be numerous breakdowns of the major object codes. Whenever there is a breakdown of the major codes, we will list an “Other” expenditure category. All other expenditures which do not fall into one of the categories listed on the budget document should be placed in the OTHER category. For example, in the General Fund for 1000 - Instruction, the 600-object code for supplies has a breakdown: 610 - General Supplies, 644 – Textbooks and 680 - Miscellaneous Supplies. All other expenditures under the 600 series such as 620, 630, 640, 650, 660 and 670 will be listed under the category 680 - Miscellaneous Supplies. This same concept will hold true for other object codes. Listed below are the nine major object codes, their sub-object codes and definitions.

## Object Codes

\*Appears on USD Budget

100*	<b><u>Personal Services – Salaries</u></b> Amounts paid to all employees of the district. <i>Includes: gross salary for personal services rendered while in the payroll of the district and insurance payments reduced under section 125 plan.</i>
110*	<u>Regular Certified Salaries</u> Costs for work performed by certified permanent employees of the district.
111	Full-Time Certified Salaries
112	Full-Time Substitute Salaries for Certified Staff
113	Part-Time Certified Salaries
114	Unused Sick Leave for Certified Staff
115	Temporary Certified Substitute Salaries for Certified Staff
116	<u>Salaries for Sabbatical Leave</u> Amounts paid by the district to employees on sabbatical leave.
120*	<u>Regular Non-Certified Salaries</u> Costs for work performed by non-certified permanent employees of the district.
121	Full-Time Non-Certified Salaries
122	Part-Time Non-Certified Salaries
124	Unused Sick Leave for Non-Certified Staff

## Object Codes

\*Appears on USD Budget

<b>100*</b>	<b><u>Personal Services – Salaries</u></b>
125	<u>Temporary Salaries for Non-Certified Staff</u> Costs for work performed by employees of the district who are hired on a temporary or substitute basis.
126	<u>Overtime Salaries</u> Amounts paid to employees of the district for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above.
150	<u>Additional Compensation</u> Compensation such as bonuses or incentives.
151	Additional compensation paid to teachers
152	Additional compensation paid to instructional aides and assistants
153	Additional compensation paid to substitute teachers

## Object Codes

\*Appears on USD Budget

<b>200*</b>	<b><u>Employee Benefits</u></b> amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments, and while not paid directly to employees, nevertheless, are part of the cost of personal services. <i>*Used with all functions, except 5000 – Debt Service.</i>
210*	<u>Group Insurance</u> Employer's share of any insurance plan. (Included are health insurance premiums deducted under a Section 125 plan.)
211	Consolidated Omnibus Budget Reconciliation Act of 1986 (COBRA Premiums)
212	Dental Insurance
213	Health and Accident Insurance
214	Life Insurance
215	Long-Term Disability Insurance
219	Other Group Insurance
220*	<u>Social Security Contributions</u> Employer's share of social security paid by the district.
221	FICA - Employer's Contribution
222	Medicare - Employer's Contribution
230	Retirement Appropriation

## Object Codes

\*Appears on USD Budget

<b>200*</b>	<b><u>Employee Benefits</u></b>
240	<u>On-Behalf Payments</u> Payments made by the state or other governments on behalf of the school district that benefit active employees of the school district.
250	<u>Tuition Reimbursement</u> Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.
260	<u>Unemployment Compensation</u> Amounts paid by the school district to provide unemployment compensation for its employees.
270	<u>Worker's Compensation</u> Amounts paid by the district to provide worker's compensation insurance for its employees.
280	<u>Health Benefits</u> Amounts paid by the school district to provide health benefits for its current employees or employees now retired for whom benefits are paid.
290*	<u>Other Employee Benefits</u> Employee benefits other than those classified above. (Such as child care, medical reimbursement, etc.)

## Object Codes

\*Appears on USD Budget

<b>300*</b>	<b><u>Purchased Professional &amp; Technical Services</u></b> Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. <i>Includes: services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.</i>
310	<u>Official/Administrative Services</u> Services in support of the various policy-making and managerial activities of the district, such as election expenses, consultants, etc.
311	Board of Education Services
312	Management Services
313	Other Official/Administrative Services

## Object Codes

\*Appears on USD Budget

300*	<b><u>Purchased Professional &amp; Technical Services</u></b>
320	<u>Professional - Education Services</u> Services supporting the instructional program and its administration. <i>Includes: curriculum improvement services, counseling and guidance services, library and media support and contracted instructional services.</i> <i>*Usually used with functions 1000 - Instruction, 2100 - Student Support Services and 2200 - Instructional Support Staff.</i>
321	Instructional Programs Improvement Services
322	Instructional Services
323	Student Services
329	Other Professional Educational Services
330	<u>Professional Employee Training and Development Services</u> Services supporting the professional development of school district personnel, including instructional and administrative employees.
340	<u>Other Professional Services</u> Professional services other than educational supporting the operation of the district. <i>*Usually used with 2000 - Support Services.</i>
341	Accounting Services
342	Architectural Services
343	Collective Bargaining Services
344	Engineering Services
345	Legal Services
346	Medical Services
350	<u>Technical Services</u> Services to the district which are not regarded as professional, but require basic scientific knowledge and/or manual skills. <i>Includes: data processing services, purchasing and warehousing services, graphic arts and the like.</i> <i>*Usually used with 1000 - Instruction and 2000 - Support Services.</i>
351	<u>Data Processing and Coding Services</u> Data entry, formatting, and processing services other than programming.
352	<u>Other Technical Services</u> Technical services other than data processing and related services.
353	Ambulance Services
354	Game Officials Services
355	Game Security Services

## Object Codes

\*Appears on USD Budget

400*	<p><b><u>Purchased Property Services</u></b>                  Services purchased to operate, repair, maintain, and rent property owned or used by the district.  <i>*These services are performed by persons other than district employees.</i></p>
410*	<p><b><u>Utility Services</u></b>                  Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here.  <i>Excludes: Telephone and telegraph (classified under object 530).                  *Used only with 2600 – Operations &amp; Maintenance.</i></p>
411*	Water/Sewer
420*	<p><b><u>Cleaning Services</u></b>                  Services purchased to clean buildings (other than services provided by district employees).  <i>Includes (not limited to): disposal services, snow plowing, custodial services, and lawn care services.                  *Used only with 2600 – Operations &amp; Maintenance.</i></p>
421	Disposal Services
422	Snow Plowing Services
423	Custodial Services
424	Lawn Care Services
425	Extermination Services
429	Other Cleaning Services
430*	<p><b><u>Repairs and Maintenance Services</u></b>                  Expenditures for repairs and maintenance services not provided directly by district personnel.  <i>Includes: contracts and agreements covering the upkeep of buildings and equipment.                  *Costs for renovating and remodeling are not included here but are classified under 450 – Construction Services (Outside Contractors).</i></p>
431	<p><b><u>Non-Technology-Related Repairs and Maintenance</u></b>                  Contracts and agreements covering the upkeep of buildings and non-technology equipment.</p>
432	<p><b><u>Technology-Related Repairs and Maintenance</u></b>                  Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel.</p>
433	Cooling Services
434	Electrical Services
435	Heating Services
436	Office Machine Services
437	Plumbing Services

## Object Codes

\*Appears on USD Budget

400*	<b>Purchased Property Services</b>
438	Other Building Services
439	Other Equipment Services
440*	<u>Rentals</u> Costs for renting or leasing land, buildings, equipment and vehicles.
441	Renting Land and Buildings
442*	<u>Rental of Equipment and Vehicles</u> This cost excludes rental of computers or other technology-related equipment.
443	Rental of Computers and Related Equipment
444	Software Services
445	Uniform Services
446	Food Storage
449*	Other Rentals or Lease Services
450*	Construction Services (Outside Contractors) <i>Includes: amounts for constructing, renovating and remodeling buildings or infrastructure assets paid to contractors.</i>
451	Cooling System Services
452	Electrical System Services
453	Heating and Cooling System Services
454	Heating System Services
455	Masonry, Concrete, and Plastering Services
456	Painting and Glazing Services
457	Plumbing System Services
458	Roofing Services
459	Other Construction Services
460*	Repair of Buildings (General Fund, Supplemental General Fund and Contingency Reserve Fund)
490*	<u>Other Purchased Property Services</u> Purchased property services which are not classified above.

## Object Codes

\*Appears on USD Budget

500*	<p><b><u>Other Purchased Services</u></b>                  Amounts paid for services rendered by organizations on personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services).  <i>*While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.</i></p>
*510	<p><b><u>Student Transportation Services</u></b>                  Expenditures for transporting children to and from school and other activities.</p>
511	Student Transportation Services Purchased from Another District Within the State
512	Student Transportation Services Purchased from Another District Outside the State
513*	Student Transportation Services by Outside Agency or Company
514	Student Out of District Travel Services
519*	Other Sources of Student Transportation Services (Including mileage paid in Lieu of Transportation)
520*	<p><b><u>Insurance Services Other than Employee Benefits (Object Code 200 Series)</u></b>                  Expenditures for all types of insurance coverage including property, liability, and fidelity.  <i>*Used with 2310 – Board of Education Services or 2610 – Operations of Buildings. It may also be used with 2700 – Student Transportation Services if it applies to student transportation.</i></p>
521	Fleet Insurance
522	Liability Insurance
523	Property Insurance
524	Student Transportation Vehicle Insurance
525	Surety Bonds
529	Other Insurance Services
530*	<p><b><u>Communications</u></b>                  Services provided by persons or businesses to assist in transmitting and receiving messages or information.  <i>Includes: telephone and telegraph services as well as postage machine rental and postage.</i></p>
531	Postage Services
532	Telephone/or Telegraph Services
539	Other Communication Services

## Object Codes

\*Appears on USD Budget

500*	<b>Other Purchased Services</b>
540	<p><u>Advertising</u> Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television.</p> <p><i>Includes: advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property.</i> <i>*Costs for professional advertising or public relations services are not recorded here but are charged to 330 - Professional Employee Training and Development Services.</i></p>
541	Electronic
542	Printed
549	Other Advertising
550	<p><u>Printing &amp; Binding</u> Expenditures for designing, printing and binding, usually according to specifications of the district.</p> <p><i>Excludes: Preprinted standard forms (record under 610 - General Supplies and Materials).</i> <i>*Usually used with 2530 - Printing, Publishing and Duplicating Services, but may be assigned to other functions.</i></p>
551	Directories
552	Handbooks
553	Reports
559	Other Printing and Binding
560*	<p><u>Tuitions</u> Expenditures to reimburse other educational agencies for instructional services to students residing in the legal boundaries described for the paying district.</p> <p><i>*Used only with 1000 - Instruction.</i></p>
561*	To Other LEA's Within the State
562*	To Other LEA's Outside the State
563	Tuition to Private Sources
565*	Payment to Coop/Interlocals (Special Education flow-through)
564	LEA Payments to COOPs/Interlocals
566	Tuition to Charter Schools
567	Tuition to School Districts for Voucher Payments
569*	Other Tuitions

## Object Codes

\*Appears on USD Budget

500*	<b><u>Other Purchased Services</u></b>
570*	<b><u>Food Service Management</u></b> Expenditures for the operation of a local food service facility by other than employees of the district. <i>Includes: contracted services, such as food preparation, associated with the food service operation.</i> <i>*Used only with 3100 – Food Service Operation. Direct expenditures by the LEA for food, supplies, labor, and equipment would be charged to the appropriate object codes.</i>
571	Contracted Student Meals
579	Other Contracted Food Services
580	<b><u>Staff Travel</u></b> Expenditures for registration fees, transportation, meals, hotel and other expenses associated with staff travel for the district. <i>Includes: Payments for per diem in lieu of reimbursements for subsistence (room and board).</i> <i>*Used with all functions except 5000 – Debt Services.</i>
581	In-District Travel
582	Out-of-District Travel
590*	<b><u>Inter-educational, Interagency Purchased Services</u></b> Purchased services other than those described above.
591	Services Purchased from Another LEA or Educational Service Agency Within the State
592	Services Purchased from Another LEA or Educational Service Agency Outside the State
599	Other Purchased Services

## Object Codes

\*Appears on USD Budget

600*	<b><u>Supplies &amp; Materials</u></b> Amounts paid for items that are consumed, worn out, or deteriorated through use.
610*	<b><u>General Supplies and Materials (includes computer software)</u></b> Expenditures for all supplies for the operation of an LEA <i>Includes: freight and cartage.</i>
611	Copy
612	Lubricating Oil/Lubricants
613	Office
614	Paper
615	Parts
616	Tires

## Object Codes

\*Appears on USD Budget

600*	<u>Supplies &amp; Materials</u>
617	Paper Products
618	Cleaning Supplies and Chemicals
619	Other Supplies and Materials
620*	<u>Energy</u> Expenditures for energy and services received from public or private utility companies.
621*	Natural Gas (gas utility services e.g. heating)
622*	Electricity
626*	Gasoline
629*	Other
630*	<u>Food and Milk</u> Expenditures for food used in the school food service program. <i>*Food used in instructional programs is charged under 610 – General Supplemental (Teaching).</i>
631	Food (except Produce and Bread Products) - Warehouse/Direct Purchase
632	Milk - Warehouse/Direct Purchase
633	Produce - Warehouse/Direct Purchase
634	Bread Products
639	Other Food Costs
640*	<u>Books and Periodicals</u> Expenditures for books, textbooks and periodicals prescribed and available for general use, including reference books. <i>Includes: the cost of workbooks, textbook binding or repairs, as well as textbooks which are purchased to be resold or rented and costs of binding or other repairs to school library books. *Used with all functions except 5000 – Debt Services.</i>
641	Books
642	Periodicals
644*	Textbooks
645*	Workbooks
646*	Binding and Repair
647	Newspapers
648	Magazines
649*	Other

## Object Codes

\*Appears on USD Budget

<b>600*</b>	<b><u>Supplies &amp; Materials</u></b>
650*	<u>Supplies-Technology Related</u> Supplies that are typically used in conjunction with technology-related hardware or software. <i>Examples: diskettes, parallel cables and monitor stands.</i>
651	Films/Videos
652	Audio Tapes
653	Software
659	Other
660*	<u>Merchandise Purchased for Resale</u> Merchandise purchased by the district for resale to students, parents, etc. <i>*LEA may identify types of merchandise purchased.</i>
670	<u>Testing Supplies and Materials</u> Supplies and materials used in the districts testing programs.
680*	<u>Miscellaneous Supplies</u> all other supplies
681*	Specialized Clothing and Towels
682*	Musical Instruments' Supplies
683*	Other Material & Supplies
684*	Other

## Object Codes

\*Appears on USD Budget

<b>700*</b>	<b><u>Property</u></b> Expenditures for acquiring fixed assets <i>Includes: land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.</i>
710	<u>Land and Improvement</u> Expenditures for the purchase of land and the improvement thereon. Included are special assessments against the district for capital improvements such as streets, curbs and drains. <i>*Used only with 4100 – Land Acquisition and 4200 – Land Improvement.</i>
711	Athletic Areas
712	Curbing and Streets
713	Land
714	Landscaping
715	Parking

## Object Codes

\*Appears on USD Budget

700*	<u>Property</u>
716	Playground Improvements
717	Sidewalks
719	All Other Improvements
720	<u>Buildings (Existing Buildings)</u> Expenditures for acquiring existing buildings. <i>Includes: installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings.</i> <i>*Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under 450 - Construction Services (Outside Contractors). Buildings built and alterations performed by the district's own staff are charged to 100 - Personal Services - Salaries, 200 - Employee Benefits, 610 - General Supplies and Materials (includes computer software) and/or 730 - Equipment.</i>
721	Cooling System
722	Electrical System
723	Heating and Cooling System
724	Heating System
725	Masonry, Concrete, and Plastering
726	Painting and Glazing
727	Plumbing System
728	Roofing
729	Other Buildings
730*	<u>Equipment</u> Expenditures for the initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles.
731	Machinery
732	Vehicles (includes school buses)
733	Furniture and Fixtures
734	Technology-Related Hardware
735	Technology-Related Software
736	Computers and Related Equipment (includes software if bought as a package)
738	Instruments
739	Other Equipment

## Object Codes

\*Appears on USD Budget

700*	<u>Property</u>
740	<u>Infrastructure</u> Expenditures for purchased infrastructure assets by the district. <i>Includes: water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.</i>
790	<u>Depreciation</u> The portion of the cost of a capital asset that is charged as an expense during a particular period.

## Object Codes

\*Appears on USD Budget

800*	<u>Debt Service &amp; Miscellaneous</u>
	Amounts paid for goods and services not otherwise classified above.
810	<u>Dues and Fees</u> Expenditures or assessments for district membership in professional or other organizations. <i>Excludes: Professional organization dues of individuals since they can't be paid from district funds.                      *Used with functions 1000 - Instruction and 2000 - Support Services.</i>
820 <sup>Δ</sup>	<u>Judgments Against the LEA</u> Expenditures from current funds for all judgments against the LEA that are not covered by liability insurance, but are of a type that might have been covered by insurance. <i>Includes: Only amounts paid as the result of court decisions are recorded here.</i>
830	Debt-Related Expenditures/Expenses
831 <sup>Δ</sup>	<u>Redemption of Principal</u> Expenditures to retire bonds and long-term loans. <i>Includes: current and advance refunding</i>
832 <sup>Δ</sup>	<u>Interest (Coupons)</u> Expenditures for interest on bonds or notes.
833	<u>Amortization of Bond Issuance and Other Debt-Related Costs</u> Expenditures in connection with the amortization of bond and other debt issuance costs <i>Includes: lease-purchase debt issuance costs.</i>
834	<u>Amortization of Premium and Discount on Issuance of Bonds</u> Expenditures amortized as debt premium and/or discount in connection with the issuance of debt.
890 <sup>⊥</sup>	<u>Other Miscellaneous Expenditures</u> Amounts paid for goods or services not properly classified in one of the objects included above.

Δ Used only with 5000 - Debt Service.

⊥ Used with all functions, except 5000 - Debt Service.

## Object Codes

\*Appears on USD Budget

900*	<p><b><u>Other Items (Appropriated Funds Only)</u></b>                  This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control.  <i>Includes: redemption of principal and interest on long-term debt and fund transfers.                  *Used with governmental funds only.</i></p>
930 to 980*	<p><b><u>Fund Transfers</u></b>                  Includes all transactions conveying money from one fund to another.</p>
930	General
932	Adult Education
934	Adult Supplemental Education
936	Bilingual Education
937	Virtual Education
938	Capital Outlay
940	Driver Training
943	Extraordinary School Program
944	Food Service
946	Professional Development
948	Parent Education Program
949	Summer School
950	Special Education
954	Career & Postsecondary Education
960	Special Reserve Fund
963	Special Liability Expense Fund
972	Contingency Reserve
974	Textbook & Student Revolving Fund
976	Preschool-Aged At-Risk
978	At-Risk (K-12)
980	Supplemental General
990	<p><b><u>Cash Basis Reserve</u></b>                  Funds needed for cash flow purposes.</p>

## Recording Expenditures FAQ

School districts are required to report expenditures in the appropriate funds. The following is a list of the most common areas (listed alphabetically) we receive reporting/recording expenditure questions on (most of these will be in the General (code 06) or Supplemental General (code 08) funds).

## Recording Expenditures FAQ

Activities Director	2400 – General Administration
Alternative Schools/Programs	Split costs into the proper function <i>Example: Teachers → 1000 - Instruction</i>
<b>Assistant Superintendents</b>	
In-charge of a specific functional area	charge to that area <i>Examples: Finance → 2500 - Central Services Curriculum/Educational → 2200 - Instructional Support Staff</i>
In-charge of multiple areas	break out between various functions
Not designated to particular area	2300 - General Administration
Athletic Director	2400 - School Administration
<b>Capital Expenditures (Equipment)</b>	
Students	1000 – Instruction
Staff	place under the appropriate function <i>Example: equipment for teachers → 1000 - Instruction</i>
<b>Central Services (Business Office)</b>	
Finance Director	2500 – Central Services 2510 – Fiscal Services
Personnel Services	2570 – Personnel Services
Technology Director	2580 - Administrative Technology Services
Clerk or Treasurer duties	2300 – General Administration
Clerk or Treasurer (performing business office duties)	2500 – Central Services
Computer Labs used in Instruction	1000 – Instruction

# Recording Expenditures FAQ

<b>Copiers - Purchased or Leased</b> (used to print instruction materials)	1000 - Instruction
<b>Early Retirement Payoffs</b>	Place in the functional area that the retired employee last worked. <i>Examples: Principal → 2400 School Administration Teacher → 1000 - Instruction</i>

<b>Insurance</b>	
Property and Liability Insurance	2610 – Operation of Buildings
Student Transportation Vehicle Insurance	2700 - Student Transportation Services
Student Accident Insurance	2130 – Health Services
Workmen’s Compensation Insurance and Employee Benefits Insurance (Health, Dental, Life, etc.)	any function or sub-function from which the related salary is being paid <i>Examples: Teachers → 1000 - Instruction Principals → 2400 – School Administration Superintendent → 2300 – General Administration Custodians → 2600 – Operations &amp; Maintenance</i>

<b>Internet Services</b>	
<i>If costs for these services are used for other functions, such as school administration, these costs should be prorated.</i>	
teachers in-classrooms/lounge (computer software)	1000 – Instruction

<b>Lease of Classroom Space</b>	2610 – Operations of Buildings
<b>Nurses</b>	2130 – Health Services
<b>Operations and Maintenance</b> (keeping a building or asset in its current form)	2600 – Operations & Maintenance

<b>Principal</b>	2400 – School Administration
Combination Superintendent/Principal	prorate between 2300 – General Administration and 2400 – School Administration
<b>Repair &amp; Remodeling Buildings</b>	4700 – Building Improvements
<b>School supplies</b>	prorate based on function <i>Example: paper, pencils, etc. which are used for students → 1000 - Instruction</i>
<b>Security Guards</b>	2660 - Security

# Recording Expenditures FAQ

Student Test (administered in the classroom) | 1000 - Instruction

<b>Superintendent</b>	2300 – General Administration
Combination Superintendent/Principal	prorate between 2300 – General Administration and 2400 – School Administration

<b>Technology Support Employees</b>	
Employees supporting administrative technology	2580 – Administrative Technology Services
Employees supporting instructional technology	2200 – Instructional Support Staff
Employees providing support for both administrative and instructional technology	prorate between 2200 – Instructional Support Staff and 2580 - Administrative Technology Services
Employees who instruct students in classroom	1000 - Instruction
Telephones and/or internet services to teachers in classrooms/lounge (computer software)	1000 - Instruction

<b>Transportation</b>	
Activity trips (athletic events, band, etc.)	2700 – Student Transportation Services
Field trips (as an extension of the classroom)	1000 - Instruction
Transportation Director	2720 - Supervision

# Supplies & Equipment

The purpose of this section is to provide some guidelines to the solution of that ever-present problem in financial accounting - distinguishing between supplies and equipment. These guides consist of criteria for classifying an item as a supply, criteria for classifying an item as equipment, and a detailed list of material items in which the items are distinguished as supplies or as equipment.

## Supplies

A supply item is any article or material which meets any one or more of the following conditions:

- It is consumed
- It loses its original shape or appearance with use.
- It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it.
- It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item.
- It loses its identity through incorporation into a different or more complex unit or substance.

# Equipment

The following is criteria of equipment:

- It retains its original shape and appearance with use.
- It is non-expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
- It represents an investment of money which makes it feasible and advisable to capitalize the item.
- It does not lose its identity through incorporation into a different or more complex unit or substance.

It is necessary for Unified School Districts in Kansas to refer to Kansas law as it relates to the purchase of equipment and which fund the expenditure should be charged to.

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Examples: Bus purchases for regular route transportation may be charged to the General, Supplemental General, or Capital Outlay fund.

Equipment and repair of buildings may be purchased from the General fund. However, paying for remodeling out of the General fund is prohibited by state law.

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School district personnel should refer to state statutes and Attorney General opinions when charging supplies and equipment to a particular fund.

## Supplies & Equipment List

While the list of items is rather extensive it is not practical, even if it were possible, to make it complete. If a specific item cannot be found in the list, it is suggested that a similar item be located to serve as a guide. The list should be in conjunction with the criteria for supplies and equipment presented above. In cases of doubt as to whether an article should be classified as a supply or as equipment, the issues should be resolved in terms of the criteria.

<b>A</b>	Achievement Tests (S)	Addressing Machine Stencils (S)
Abrasives (S)	Acids (S)	Addressing Machines (E)
Absorbent Cotton (S)	Adding Machine Ribbons (S)	Adhesive Tape (S)
Account Books (S)	Adding Machine Tapes (S)	Adzes (S)
Accounting Forms (S)	Adding Machines (E)	Air Brush Outfit (E)
Accounting Machines (E)	Addressing Machine Plates (S)	Air Compressors (E)
Acetylene (S)	Addressing Machine Ribbons (S)	A/C Unit, Casement (E)

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(S) Supply Items

(E) Equipment Items

Air Gauges, Tire (S)	Astringents (S)	Bands, Rubber (S)
Air Hoists (E)	Astrographs, Wall (E)	Banners (S)
Air, Compressed (S)	Athletic Uniforms (S)	Barber Shop Tools, Electrical (E)
Albums (S)	Atlases (S)	Barber Shop Tools, Hand (S)
Alcohol (S)	Atomizers (S)	Barber Type Furniture (E)
Alidades, Telescopic (E)	Audiometers (E)	Barographs (E)
Alignment Gauges, Camber, Toe-in, etc. (E)	Auger Bits (S)	Barometers (E)
Ammonia (S)	Augers (S)	Barrels (S)
Amplifiers, Microphone (E)	Autoclaves (E)	Bars, Horizontal, Portable (E)
Ampules (S)	Autograph Signature Stamps (S)	Baseballs (S)
Anatomical Charts (S)	Automatic Regulating Valves (S)	Bases, Baseball (S)
Anatomical Models (E)	Automobile Accessories (S)	Bases, Electric Lamp (S)
Andirons (E)	Automobile Controls for Handicapped Persons (S)	Basins, Portable (S)
Anemometers (E)	Automobile Defrosters (S)	Basketball Shoes (S)
Anesthetics (S)	Automobile Fuel Tanks (S)	Basketballs (S)
Aniline Dyes (S)	Automobile Heaters (S)	Baskets, Container (S)
Animal Boxes (S)	Automobile Lifts (E)	Bath Curtains (S)
Answering Machine (E)	Automobile Signals (S)	Bath Mats (S)
Anti-freeze (S)	Automobile Tires and Tubes (S)	Bath Robes (S)
Anti-glare Filter (S)	Automobiles (E)	Bathtub Fittings (S)
Antiseptic Gauze (S)	Awls (S)	Batons (S)
Antiseptics (S)	Axes (S)	Bats (S)
Anti-Static Floor Mat (S)	<b>B</b>	Batteries, Electric (S)
Antitoxins (S)	Babbitt Metal (S)	Battery Chargers (E)
Anvils (E)	Badges (S)	Battery Elements (S)
Apparatus Cabinets (E)	Badminton Rackets (S)	Batting, Cotton (S)
Applicators, Throat (S)	Bags, Laundry (S)	Beads, Arts and Crafts (S)
Aprons (S)	Baking Pans (S)	Beakers (S)
Aquariums (E)	Baking Powder (S)	Bean Bags (S)
Arc Welding Apparatus (E)	Baking Soda (S)	Bearings, Ball (S)
Arch Supports (S)	Balances, Beam (E)	Bearings, Roller (S)
Archery Sets (S)	Balances, Small Spring (S)	Beaters, Egg, Electric (E)
Architect's Scales, 1 in. meas. (S)	Baling Presses, Compression Molding (E)	Beaters, Egg, Hand (S)
Armature Growlers (E)	Ball Bearings (S)	Beauty Class Furniture (E)
Arrows (S)	Ball Peen Hammers (S)	Bed Pans (S)
Art Canvases (S)	Balloons (S)	Bed Spreads (S)
Art Crayons (S)	Ballot Boxes (S)	Bed Springs (S)
Art Erasers (S)	Balls (S)	Bedding (S)
Art Paper (S)	Band Instruments (E)	Beds (E)
Asbestos (S)	Band Saw Blades (S)	Beef Extract (S)
Ash Cans (S)	Band Saws (E)	Beeswax (S)
Asphalt Roofing and Siding (S)	Bandages (S)	Bellows, Hand (S)
Asphalt (S)		Bellows, Power (E)
		Bells, Small Hand or Desk (S)

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(E) Equipment Items

(S) Supply Items

Belt Dressings (S)	Blue Print Machines (E)	Books, Text (S)
Bench Ovens (E)	Blue Print Paper (S)	Boring Machines, Precision Table or Vertical Types (E)
Bench Soldering Furnaces (E)	Bluing (S)	Bottle Syphons (S)
Bench Stops (S)	Boards, Bread (S)	Bottled Water Dispenser (E)
Benches (E)	Boards, Bulletin, Portable (E)	Bottles (S)
Benzene (S)	Boards, Carrom (S)	Bowling Alley Pins (S)
Bevels (S)	Boards, Checker (S)	Bowls, Water Closet (S)
Bicycle Racks, Portable (E)	Boards, Drawing (S)	Bowls (S)
Bicycles (E)	Boards, Emery (S)	Bows, Archery (S)
Billheads (S)	Boards, Ironing (S)	Box Files, Cardboard (S)
Billing Machines (E)	Boards, Lumber (S)	Boxes, Electrical (S)
Binders, Agricultural (E)	Boards, Mounting (S)	Boxing Gloves (S)
Binders, Loose-leaf (S)	Boards, Sandwich (S)	Boxing Rings, Complete (E)
Binding Cloth (S)	Boards, Wash (S)	Boyle's Law Apparatus, Complete Unit (E)
Binding Cord (S)	Boats or Canoes (E)	Brake Lining Machines (E)
Binding System (E)	Bobbins (S)	Brake Lining (S)
Bio-Hazard Bags (S)	Bodies, Bus (E)	Brakes; Folders, Hand or Power (E)
Biological Charts (S)	Bodies, Truck (E)	Brakes, Complete Replacement Units (S)
Biological Models (E)	Bodkins (S)	Brass Polishes (S)
Biology Specimens (S)	Boiler Cleaners (S)	Brass Rods (S)
Bit Braces (S)	Boiler Compounds (S)	Brass Sheet (S)
Bit Tools (S)	Boiler Firing Tools (S)	Bread Boards (S)
Bits (S)	Bolt Cutters (S)	Bread Knives (S)
Blackboard Pointers (S)	Bolts (S)	Bread Pans (S)
Blackboards, Portable (E)	Bond Paper (S)	Bread Slicers, Mechanical (E)
Blackboards, Small Slate (S)	Book Cards (S)	Bread Toasters, Electric (E)
Bladders (S)	Book cloth (S)	Breakers, Circuit (S)
Blades, Saw (S)	Book covers (S)	Bricks (S)
Blankets (S)	Book Ends (S)	Bridges, Wheatstone and Similar (E)
Blanks, Printed (S)	Book Jackets (S)	Bridles (S)
Bleachers, Portable (E)	Book Plates (S)	Briefcases (S)
Bleaches (S)	Book Pockets (S)	Broilers, Electric (E)
Blocks, Hat (S)	Book Records (S)	Bronze Casting (S)
Blocks, Kindergarten (S)	Book Stacks (E)	Bronzing Liquid (S)
Blocks, Surface Hardened (S)	Book Trucks (E)	Brooms, Hand (S)
Blocks, Terminal (S)	Bookbinding Machinery (E)	Brooms, Power Driven (E)
Blood Analysis Apparatus, Complete (E)	Bookcases, Sectional (E)	Brushes (S)
Blood Plasma Cabinets (E)	Bookkeeping Forms (S)	Buck Saws (S)
Blood Pressure Apparatus (E)	Bookkeeping Machines (E)	Buckets (S)
Blotter Holders (S)	Books, Cash (S)	
Blotter Pads (S)	Books, Composition (S)	
Blotters (S)	Books, Library (E)	
Blowpipes (S)	Books, Loose-leaf Note (S)	
	Books, Record (S)	

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(E) Equipment Items

(S) Supply Items

Buffers, Electric (E)	Calico (S)	Cases, Display (E)
Bug Sprays (S)	Calipers (S)	Cases, File (E)
Bulbs, Electric Light (S)	Call Bells (S)	Cases, Laboratory (E)
Bulbs, Flower (S)	Calligraphy Set (E)	Cases, Supply (E)
Bulletin Boards, Portable (E)	Calorimeters, Continuous Flow (E)	Cases, Type (E)
Bunting (S)	Calorimeters, Electric (E)	Cash Boxes (S)
Burettes (S)	Camcorder Accessories (S)	Cash Registers (E)
Burlap (S)	Camcorder Tri-pod Stand (E)	Cassettes, Answering Machine (S)
Burners, Bunsen (S)	Camcorder (E)	Cassettes, Data (S)
Bus Accessories (S)	Cameras, Motion Picture (E)	Cassettes, Dictation (S)
Bus Repair Parts (S)	Cameras, Still (E)	Cassettes, Head Cleaning (S)
Bus Tickets (S)	Can Covers (S)	Cassettes, Video (S)
Bus Tires and Tubes (S)	Can Openers (S)	Casting Bronze (S)
Bus Tokens (S)	Candles (S)	Catalogue Cards (S)
Bus Wagons (E)	Candlesticks (S)	Catches (S)
Buses (E)	Canes (S)	Cattle (E)
Bushings (S)	Canners (E)	Caulking Compounds (S)
Butter Spreaders (S)	Canoes (E)	Caulking Irons, All Sizes (S)
Buttons, Push (S)	Cans, Ash (S)	Caustics (S)
Buttons (S)	Canvas (S)	CD Player (E)
Buzzers (S)	Caps, Metal (S)	CD-ROM Disk Cleaner (S)
<b>C</b>	Carbide (S)	CD-ROM, Storage (S)
Cabinets, Apparatus (E)	Carbon Dioxide (S)	CDs, Recordable (S)
Cabinets, Beverage Cooling, Ice or Electric (E)	Carbon Paper (S)	Cellophane (S)
Cabinets, Filing (E)	Carbon Ribbons (S)	Cellular Phone Batteries (S)
Cabinets, Frozen Food Storage (E)	Carborundum Stones (S)	Cellular Phone (S)
Cabinets, Ice Cream, Ice or Electric (E)	Carburetors (S)	Celluloid (S)
Cabinets, Laboratory (E)	Card Catalog Files (E)	Cement, Construction (S)
Cabinets, Lantern Slide (E)	Card Holders (S)	Cement, Liquid (S)
Cabinets, Print, Drafting (E)	Card Racks (E)	Centering Machines- (E)
Cabinets, Printers, Galley (E)	Card Tables (E)	Centrifuges (E)
Cabinets, Printers, Type (E)	Cardboard Boxes (S)	Certificates (S)
Cabinets, Supply (E)	Cardboard (S)	Chafing Dishes (S)
Cable (S)	Cards (S)	Chain Hoists (E)
Cake Knives (S)	Carpenters' Squares (S)	Chains, Tire (S)
Cake Pans (S)	Carpet Beaters (S)	Chains (S)
Cake Soaps (S)	Carpets (E)	Chair Pads (S)
Calcimine (S)	Carrels, Floor (E)	Chairs, Folding (E)
Calculating Machines (E)	Carrels, Foldable (E)	Chairs (E)
Calendar Pads (S)	Carrom Boards (S)	Chalks (S)
Calendar Stands (S)	Carrom Rings, Cues (S)	Chamois (S)
Calendars (S)	Carving Knives (S)	Change Holders (S)
	Cases, Brief (S)	Charcoal (S)
	Cases, Cardboard (S)	Charge Slips (S)

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(E) Equipment Items

(S) Supply Items

Chargers, Battery (E)	Clutch Rebuilding Apparatus (E)	Computer, Cleaning Supplies (S)
Chart Stands (E)	Coal Bags (S)	Computer, CPU Stand (E)
Charts (S)	Coal Hods (S)	Computer, Data Storage (S)
Chassis, Bus (E)	Coal Screens (S)	Computer, Diskettes (S)
Chassis, Truck (E)	Coal Scuttles (S)	Computer, Laptop Carrying Case (S)
Check Handling Machines (E)	Coal Shovels (S)	Computer, Laptop (E)
Check Writers (E)	Coal (S)	Computer, Laser Pointer (S)
Checkbooks (S)	Coat Hangers (S)	Computer, Mouse (S)
Checker Boards (S)	Coat Hooks (S)	Computer, Reference Books (S)
Checkers (S)	Cocoa Mats (S)	Computer, Scanner (E)
Checks, Brass (S)	Coffee Grinders (E)	Computer, Software (S)
Cheesecloth (S)	Coffee Percolators, Electric (E)	Computer, Workstation (E)
Chemicals (S)	Coffee Pots (S)	Condensers, Electronic (S)
Chemistry Glassware (S)	Coffee Urns (E)	Condensers, Ignition Distribution (S)
Chemistry Rubber Goods (S)	Coin, Currency, and Check Handling Machines (E)	Condiments (S)
Chinaware (S)	Coke (S)	Conduit Boxes (S)
Chisels, in Sets (E)	Colanders (S)	Conduits and Fittings (S)
Chisels, not in Sets (S)	Collapsible Tables (E)	Connecting Rod Aligners (E)
Choppers, Food, Hand-Operated (S)	Colored Pencils (S)	Connecting Rod Boring Machine (E)
Choppers, Food, Power (E)	Colorimeters (E)	Connecting Rod Re-Babbiting Jig (E)
Circuit Breakers (S)	Coloring Dyes (S)	Connectors, Wire (S)
Clamps (S)	Combines (E)	Construction Paper (S)
Clay and Clay Modeling Tools (S)	Combs (S)	Containers (S)
Cleaners, Flue (S)	Combustion Analyzers (E)	Conveyors (E)
Cleaners, Steam Vapor (E)	Compact Disc Player (E)	Cookers, Pressure (E)
Cleaners, Vacuum (E)	Compact Disc Storage, Table Top (E)	Cooking Stoves (E)
Cleaning Compounds (S)	Compact Disc Storage, Unit/Cabinet (E)	Cooking Utensils (S)
Clinometers, Photoelectric (E)	Compact Disc (S)	Coolers, Water (E)
Clippers, Hair, Electric (E)	Comparators (E)	Copier, Thermal (E)
Clippers, Hair, Hand (S)	Compasses, Blackboard (S)	Copier (E)
Clips (S)	Compasses, Drawing (S)	Coping Saw Blades (S)
Clocks, Desk (S)	Compasses, Magnetic, Pocket (S)	Copper (S)
Clocks, Wall (E)	Compasses, Magnetic (E)	Coppers, Soldering (S)
Closed Caption Receivers (E)	Compounds, Chemical (S)	Copyholders (S)
Cloth Cutting Machines (E)	Compounds, Cleaning (S)	Cord (S)
Cloth Nets (S)	Compounds, Grinding (S)	Cords, Electric (S)
Clothes Baskets (S)	Compounds, Patching (S)	Cores, Valve (S)
Clothes Brushes (S)	Compressed Air (S)	Cork (S)
Clothes Dryers (E)	Compressors, Air (E)	Corkscrews (S)
Clothes Hooks (S)	Computer (incl. software if bought as pkg.) (E)	Cornices, Metal (S)
Clotheslines (S)		
Clothespins (S)		
Cloth (S)		

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(E) Equipment Items

(S) Supply Items

Correction Fluid, Stencil (S)	Cylinders, Gas (E)	Diploma Covers (S)
Corrosives (S)	Cylinders, Hydrometer Jar (S)	Diploma Ribbons (S)
Corrugated Paper (S)	Cylinders, Mailing (S)	Diploma Seals (S)
Costumers (E)	<b>D</b>	Diplomas (S)
Costumes, Theatrical (S)	Dampers (S)	Discs, Optical (E)
Cots (E)	Date Stamps (S)	Discs, Phonograph (S)
Cotter Pins (S)	Daters (S)	Dish Brushes (S)
Cotton Absorbent (S)	Dating Machines (E)	Dish Cloths (S)
Cotton Gauze (S)	Decorations (S)	Dish Pans (S)
Couches (E)	Deep Fat Fryers (E)	Dish Trucks (E)
Counter Freezers (E)	Deep Freezers (E)	Dishes (S)
Counters, Revolution and Stroke (S)	Dental Abrasive Points (S)	Dishwashing Machines (E)
Countersinks (S)	Dental Benches (E)	Disinfectants (S)
Couplings (S)	Dental Cabinets (E)	Display Cases (E)
Coveralls (S)	Dental Chairs (E)	Display Mounts (S)
Covers (S)	Dental Charts (S)	Disposable Plastic Gloves (S)
Crayons (S)	Dental Drilling Apparatus (E)	Dissecting Sets (S)
Crockery (S)	Dental Drills (S)	Distilled Water (S)
Crocks (S)	Dental Instruments, Small (S)	Distilling Apparatus (E)
Cross Section Paper (S)	Deodorizers (S)	Distributor Boxes (S)
Crucibles (S)	Desk Blotters (S)	Distributors (S)
Crude Oil (S)	Desk Lamps (S)	Ditto Machines (E)
Crushed Rock (S)	Desk Letter Baskets (S)	Dividers (S)
Crystals, Watch (S)	Desk Pads (S)	Doilies (S)
Cues, Carrom (S)	Desks (E)	Dolls (S)
Cultivators (E)	Developers, Photographic (S)	Door Mats (S)
Culverts, Sheet Metal (S)	Developing Tanks (S)	Doors (S)
Cup Awards (S)	Dextrin (S)	Dowels (S)
Cup Grease (S)	Dextrose (S)	Drafting Instruments (S)
Cup Hooks (S)	Diaries (S)	Drafting Machines (E)
Cupboards (E)	Dictating Machine Cylinders (S)	Drafting Table (E)
Cups (S)	Dictating Machines (E)	Draglines (S)
Curling Irons (S)	Dictionaries, Abridged (S)	Drain Cleaners (S)
Curtain Rods (S)	Dictionaries, Large Unabridged (E)	Drain Pans (S)
Curtains, Shower and Window (S)	Dictionary Stands (E)	Drain Plugs (S)
Cuticle Pushers (S)	Dictionary, Electronic (S)	Drain Plungers (S)
Cutlery (S)	Dies, in Sets (E)	Drain Tile (S)
Cutters, Glass (S)	Dies, not in Sets (S)	Drainpipe Flushers (S)
Cutters, Pastry (S)	Diesel Engines for use in Classrooms (E)	Drapery Cloth (S)
Cutters, Plane (S)	Diesel Engines, Integral Parts of Larger Units (S)	Drapes (S)
Cylinder Boring Machines (E)	Digital Video Mixer (E)	Drawing Boards (E)
Cylinder Oils (S)		Drawing Compasses (S)
Cylinders, Dictating Machine (S)		Drawing Instruments (S)
		Drawing Paper (S)

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(S) Supply Items

(E) Equipment Items

Drawing Pens (S)  
 Drawing Tables (E)  
 Dressers, Emery Wheel (S)  
 Dressings, Belt (S)  
 Drier, Ink (S)  
 Drier, Paint (S)  
 Drier, Varnish (S)  
 Drift Meters (E)  
 Drift Pins, all Sizes (S)  
 Drill Bits (S)  
 Drill Points (S)  
 Drill Presses, Bench, Floor, or Radial (E)  
 Drills, Hand (S)  
 Drills, Power (E)  
 Drinking Water Coolers, Electric or Ice (E)  
 Drugs (S)  
 Drums, Bass, Kettle, Snare (E)  
 Drums, Fiber (S)  
 Drums, Metal (S)  
 Dry Cells (S)  
 Dry goods (S)  
 Dry Measures (S)  
 Dryers, Clothes (E)  
 Dryers, Hair (E)  
 Drying Units, Infra-red (E)  
 Dumbbells (S)  
 Duplicating Machine Brushes (S)  
 Duplicating Machine Ink (S)  
 Duplicating Machine Paper (S)  
 Duplicating Machine Parts (S)  
 Duplicating Machine Rolls (S)  
 Duplicating Machines (E)  
 Dust cloths (S)  
 Dusters (S)  
 Dustpans (S)  
 Dyes (S)

**E**

Earthenware (S)  
 Easels (E)  
 Edge Tools, except Cutting Dies (S)  
 Educational Tests (S)

Eggbeaters, Electric (E)  
 Eggbeaters, Hand (S)  
 Elastic (S)  
 Electric Batteries (S)  
 Electric Clippers, Sheep, Horse (E)  
 Electric Cords (S)  
 Electric Dishwashers (E)  
 Electric Floor Scrubbers (E)  
 Electric Fuses (S)  
 Electric Hot Plates (E)  
 Electric Irons (E)  
 Electric Lamp Bases (S)  
 Electric Light Bulbs (S)  
 Electric Mixers (E)  
 Electric Sanding Machines (E)  
 Electric Switches (S)  
 Electric Toasters (E)  
 Electric Tube Testers (E)  
 Electric Vacuum Cleaners (E)  
 Electric Waxing Machines (E)  
 Electric Welding Apparatus (E)  
 Electric Wires (S)  
 Electrical Boxes (S)  
 Electrodes (S)  
 Electrolysis Apparatus (E)  
 Electromagnets, Laboratory (S)  
 Electronic Components (S)  
 Electronic Deviation Meters (E)  
 Electronic Frequency Meters (E)  
 Electronic Power Supply and Voltage Regulators (E)  
 Electronic Recording Devices, Graphical and Visual (E)  
 Electronic Tubes (S)  
 Electronic Volt-Ohmmeters (E)  
 Elements, Battery (S)  
 Embossers (E)  
 Embossing Fluid (S)  
 Embossing Pans (S)  
 Emergency Light (E)  
 Emery Boards (S)  
 Emery Cloth (S)  
 Emery Powder (S)  
 Emery Wheel Dressers (S)

Emery Wheels (S)  
 Enameled Ware (S)  
 Enamel (S)  
 End Tables (E)  
 Engine Flushing Machines (E)  
 Engineer's Scales, Measure (S)  
 Engines, for use in Classrooms (E)  
 Engines, Integral Parts of Larger Units (S)  
 Engraving Tool (E)  
 Enlarger, Overhead Projector (E)  
 Enlargers (E)  
 Envelope Sealers (E)  
 Envelopes (S)  
 Epsom Salts (S)  
 Eradicator, Ink (S)  
 Erasers, Electric (E)  
 Erasers, Hand (S)  
 Essences (S)  
 Exhibit Cases (E)  
 Exposure Meters, Camera (E)  
 Extension Cord (S)  
 Extensometers (E)  
 Extinguishers, Fire (E)  
 Extractors (E)  
 Extracts (S)  
 Eye Charts (S)  
 Eyelets (S)

**F**

Fabrics (S)  
 Face and Eye Shields (S)  
 Faces, Archery (S)  
 Falling Weight Rammers (E)  
 Fans, Electric, Portable (E)  
 Fasteners, Apparel (S)  
 Fasteners (S)  
 Faucets, Combination or Single (S)  
 Feldspar (S)  
 Felt (S)  
 Fencing Foils (S)  
 Ferrules (S)  
 Fertilizers (S)  
 Fiber Rod (S)

(S) Supply Items

(E) Equipment Items

Fiber Sheets (S)	Floor Oil–Floor Scrubber, Electric (E)	Freezers (E)
Fiber Tubes (S)	Floor Waxes (S)	Frequency Meters (E)
Fiberboard (S)	Flour (S)	Friction Tape (S)
Figures, Geometrical, Models, in Sets (E)	Flower Bulbs (S)	Fruits (S)
File Boxes (S)	Flowerpots (S)	Fuels (S)
File Cards (S)	Flowers (S)	Fumigants- (S)
File Folders (S)	Flue Cleaners (S)	Fumigators (S)
Files, Wood and Metal Working (S)	Fluorescent Lamps (S)	Fungicides (S)
Filing Cabinets (E)	Fluorescent Starters (S)	Funnels (S)
Filing Machines (E)	Fluoroscopes (E)	Furnaces, Heat Treating (E)
Filings (S)	Flush Valves (S)	Furnaces, Laboratory (E)
Fillers, Battery (S)	Flushers, Drainpipe (S)	Furnaces, Re-melting, Type Metal (E)
Fillers, Ink (S)	Flux (S)	Furniture Polish (S)
Fillers, Paint (S)	Fly Sprays (S)	Furniture (E)
Fillers, Wood (S)	Flypaper (S)	Fuses (S)
Film Cement (S)	Foam Board (S)	<b>G</b>
Film to Video Converter (E)	Folders (S)	Gages, Tire (S)
Films (S)	Folding Chairs (E)	Galvanometers (E)
Filter Paper (S)	Folding Tables (E)	Galvanoscopes (E)
Filters, Small (S)	Food (S)	Games (S)
Fingers, Rubber (S)	Football Dummies, Tackling (S)	Garbage Cans (S)
Fire Axes (S)	Football Shoes (S)	Garden Hose (S)
Fire Extinguisher Refills (S)	Football Uniforms (S)	Garden Tools (S)
Fire Extinguishers (E)	Footballs (S)	Garments (S)
Fire Hooks (S)	Forceps (S)	Garnet Paper (S)
Fire Shovels (S)	Forges (E)	Gas Compressors (E)
Fire Tongs (S)	Forks, Silverware (S)	Gas Cylinders (E)
Fireplace Fixtures (E)	Forks, Spading (S)	Gas Mantels (S)
First Aid Kits (S)	Forks, Tuning (S)	Gas Meters, Laboratory Type (E)
Fittings, Lubrication (S)	Formaldehyde (S)	Gas Plates (E)
Flags (S)	Forms, Dress (E)	Gas Stoves (E)
Flashlights (S)	Forms, Geometrical, Model, in Set (E)	Gases (S)
Flasks (S)	Forms, Printed (S)	Gaskets (S)
Flat Irons, Electric (E)	Foundry Machinery (E)	Gasoline Dispensing Pumps, Electric (E)
Flavorings (S)	Frames, Blueprint (E)	Gasoline Dispensing Pumps, Hand Operated (S)
Flaxseed (S)	Frames, Door (S)	Gasoline (S)
Flexible Cord Sets (S)	Frames, Mirror (S)	Gauges, Tire (S)
Flexible Metal Hose (S)	Frames, Ophthalmic (S)	Gauze (S)
Flexible Metal Tubing (S)	Frames, Picture (S)	Gear Cutting Machines (E)
Flip Chart (E)	Frames, Saw (S)	Gears (S)
Floats, Hydrometer (S)	Frames, Window (S)	Gelatin Duplicators (E)
Floats, Plumbing (S)	Freezers, Ice Cream (E)	
Floodlights (E)		

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(S) Supply Items

(E) Equipment Items

Gelatin Pads (S)	Groceries (S)	Hat Blocks (S)
Gelatin (S)	Guards, Arm (S)	Hatchets (S)
Generators, Integral Parts of Larger Units (S)	Guards, Lamp (S)	Headlights (S)
Generators, not Integral Parts of Larger Units (E)	Guards, Shin (S)	Headphones (S)
Glass Cutters (S)	Gummed Cloth (S)	Headset with Microphone (E)
Glass Wool (S)	Gummed Figures (S)	Headset (S)
Glass, Watch (S)	Gummed Labels (S)	Heaters, Portable (E)
Glasses, Drinking (S)	Gummed Seals (S)	Heating Pads (S)
Glasses, Magnifying (S)	Gummed Tape (S)	Hectographs (E)
Glasses, Ophthalmic (S)	Guns, Starting (E)	Hemp Fiber (S)
Glass (S)	Gym Mat (E)	Henna (S)
Glassware (S)	Gym Shoes (S)	Highlighters (S)
Glaze (S)	Gypsum (S)	Hinges (S)
Glides (S)	<b>H</b>	Hods, Coal (S)
Globes, Electric Light (S)	Hacksaws (S)	Hoes, Garden (S)
Globes, Geographic, Large Stand (E)	Hair Clippers, Electric (E)	Hoists, Electric or Pneumatic (E)
Globes, Geographic, Small Desk Type (S)	Hair Clippers, Hand (S)	Holders, Blotter (S)
Gloves, Plastic, Disposable (S)	Hair Dryers (E)	Holders, Change (S)
Gloves, Rubber (S)	Hairpins (S)	Holders, Copy (S)
Glue Gun, Refill (S)	Hall Trees (E)	Holders, Dictionary (E)
Glue Gun (E)	Hammers, Autobody, Pneumatic, etc. (E)	Hooks (S)
Glue Sticks (S)	Hammers, Ball Peen (S)	Horns, Motor Vehicles (S)
Glue (S)	Hammers, Electric, Hand (E)	Horses, Gym Equipment (E)
Glycerin (S)	Hammers, Light Forged (S)	Horses (E)
Goggles (S)	Hammers, Sledge (S)	Horseshoes (S)
Graduated Measures (S)	Hampers (S)	Hose Nozzles (S)
Graph Paper (S)	Hand Bags (S)	Hose, Apparel (S)
Graphite (S)	Hand Saws (S)	Hose, Clamps (S)
Grass Seed (S)	Hand screws, Wood and Iron (S)	Hose, Flexible Metal (S)
Grass Shears, Hand Operated (S)	Hand Stamps (S)	Hose, Garden (S)
Grass Shears, Power Operated (E)	Hand Tools, in Sets (E)	Hot Plates (E)
Grates, Stove (S)	Hand Tools, not in Sets (S)	Hot Water Bottles (S)
Gravel (S)	Hand Tools, Power Driven, Pneumatic and Electric (E)	Hurdles (E)
Grease Guns, Air, Gun Only (S)	Hand Trucks (E)	Hydraulic Jacks, Garage Type (E)
Grease Guns, Hand (S)	Handballs (S)	Hydrometer Floats (S)
Grease (S)	Handbooks (S)	Hydrometers (S)
Grinders, Hand Operated (S)	Handles (S)	Hygrometers (S)
Grinders, Power Operated (E)	Hangers, Clothing (S)	Hypodermic Needles (S)
Grinding Compounds (S)	Hangers, Hardware (S)	Hypodermic Syringes (S)
Grinding Wheels (S)	Hardware (S)	<b>I</b>
	Harnesses (E)	Ice Bags (S)
	Harrows (E)	Ice Cream Freezers (E)
		Ice (S)
		Ignition Analyzer (E)

(S) Supply Items

(E) Equipment Items

Ignition Coils (S)	Jars (S)	Lamps, Drafting Table (S)
Incandescent Lamps, Bulbs (S)	Jeweler's Screwdriver Set (S)	Lamps, Electric Floor (E)
Index Cards (S)	Jointers (E)	Lantern Slide Cabinets (E)
Index Labels (S)	Joints, Plumbing (S)	Lantern Slides (S)
Index Tabs (S)	Juice Extractors, Electric (E)	Lathes, Engine (E)
Indian Clubs (S)	Jump Standards (E)	Lathes, Turret, or Automatic
Inductance Standards (E)	<b>K</b>	Screw Machines (E)
Ink Drier (S)	Karaoke (E)	Lathes, Wood Turning (E)
Ink Eradicator (S)	Kerosene (S)	Laths (S)
Ink Pads (S)	Kettles (S)	Lawn Mowers (E)
Ink (S)	Key Racks (E)	Lawn Rollers (E)
Ink wells and Parts (S)	Key Rings (S)	Lawn Sprinklers, Movable (S)
Inner Tubes, Auto (S)	Keyboards, Piano, Paper (S)	Lead Pencils (S)
Insect Nets (S)	Keyhole Saws (S)	Lead, Red (S)
Insect Screening (S)	Keys (S)	Lead, Slug and Rule Casting
Insecticides (S)	Kilns (E)	Machines, Elrod (E)
Insignia (S)	Kitchen Tables (E)	Lead (S)
Instruments, Band and Musical (E)	Kitchen Utensils (S)	Leather Brief Cases (S)
Instruments, Dental, Small (S)	Kits, First Aid (S)	Leather Working Tools, Hand (S)
Instruments, Drafting (S)	Knee Pads (S)	Leather (S)
Instruments, Drawing (S)	Knives (S)	Lectern, Table Top (E)
Instruments, Medical, Small (S)	<b>L</b>	Lecterns (E)
Instruments, Musical (E)	Labeler, Embossing Tape (S)	Ledgers (S)
Instruments, Recording, Electric (E)	Labeler, Handheld (S)	Lenses (S)
Instruments, Surgical, Small (S)	Labels (S)	Letter Baskets (S)
Insulators (S)	Laboratory Balances, Beam (E)	Letter Board (S)
Intelligence Tests (S)	Laboratory Fittings, Plumbing (S)	Letter Files (S)
Interferometers (E)	Laboratory Furniture (E)	Letter Folding Machine (E)
Interval Timers (S)	Laboratory Glassware (S)	Letter Openers (S)
Iodine (S)	Laboratory Models (E)	Letter Presses (E)
Iodoform (S)	Laboratory Mounts (S)	Letter Scales (S)
Iron Filings (S)	Laboratory Tools, Small Hand (S)	Letter Sets for Letter Board (S)
Iron Gauze (S)	Lacing (S)	Letterheads (S)
Iron Wedges (S)	Lacquers (S)	Lettering Pens (S)
Iron, Sheet (S)	Lactose (S)	Levels, Precision Machinists' (S)
Ironers (E)	Ladles (S)	Levels, Small or Carpenters' (S)
Ironing Boards (S)	Lag screws (S)	Library Books (E)
Irons, Electric (E)	Laminating Film (S)	Library Furniture (E)
<b>J</b>	Laminating Machine (E)	Library Trucks (E)
Jackets, Book (S)	Laminating Press (E)	Lifts, Vehicle (E)
Jacks, Garage Type, Hydraulic (E)	Laminating Supplies (S)	Light boards (E)
Jacks, Mechanical (S)	Lamp Bases (S)	Light Bulbs (S)
	Lamp Bulbs (S)	Light Globes (S)
	Lamps, Desk (S)	Lighting Units, Blueprinting (E)

(S) Supply Items

(E) Equipment Items

Lime (S)	Machines, Dictating (E)	Meal (S)
Line Markers, Large Push Type (E)	Machines, Dishwashing (E)	Meats (S)
Line Markers, Small (S)	Machines, Drafting (E)	Mechanical Drawing Instrument (S)
Linens (S)	Machines, Laundry (E)	Mechanical Pencils (S)
Liners, Staff, Music (S)	Machines, Mixing (E)	Medals (S)
Liners, Type (S)	Machines, Numbering, Power (E)	Media Storage Unit/Cabinet (E)
Lining, Brake (S)	Machines, Numbering, Sm. Hand (S)	Medical Instruments, Small (S)
Lining, Cloth (S)	Machines, Polishing (E)	Medicine Balls (S)
Linoleum (S)	Machines, Pressing (E)	Medicine Cases (E)
Linotype Metals (S)	Machines, Sanding (E)	Medicines (S)
Linotypes (E)	Machines, Scrubbing (E)	Megaphones (S)
Linseed Oil (S)	Machines, Sewing (E)	Memo Books (S)
Liquid Bronzing (S)	Machines, Stamping, Power (E)	Mending Materials (S)
Liquid Polishes (S)	Machines, Stamping, Small Hand (S)	Mesh, Steel Wire (S)
Liquid Soaps (S)	Machines, Tabulating (E)	Metabolism Apparatus (E)
Listening Center (E)	Machines, Washing (E)	Metal Polishes (S)
Litmus Paper (S)	Machines, Waxing (E)	Metal Working Machinery (E)
Livestock (E)	Magazine Covers (S)	Metal Working Tools, Small, Hand Operated (S)
Loam (S)	Magazine Racks, Large Stand (E)	Metals, Die Casting (S)
Lockers, not Built-in (E)	Magnets, Laboratory (S)	Metals, Laboratory (S)
Locknuts (S)	Magnifying Glasses- (S)	Metals, Linotype (S)
Locks, Small, not Built-in (S)	Mail Boxes (S)	Meter Sticks (S)
Looms (E)	Mail Delivery Cart (E)	Meters, Watt, Laboratory Type (E)
Loose-leaf Notebooks (S)	Mailers (S)	Microcassette Recorder (E)
Lubricants (S)	Mallets (S)	Microcassette (S)
Lubricating Oil (S)	Manicuring Tools (S)	Microfilm Readers and Viewers for Office Use (E)
Lubrication Fittings (S)	Manila Files (S)	Micrometers, in Sets (E)
Lugs, Soldering (S)	Manila Folders (S)	Micrometers, not in Sets (S)
Lumber (S)	Manila Rope (S)	Microphone (E)
<b>M</b>	Map Tracks (S)	Micro-Projectors (E)
Machine Tools (E)	Maps (S)	Microscopes (E)
Machinery, Canning (E)	Markers, Line, Large Push Type (E)	Microwave Oven, Cart (E)
Machinery, Cement Making (E)	Markers, Line, Small (S)	Microwave Oven (E)
Machines, Adding (E)	Matches (S)	Milk Cans (S)
Machines, Addressing (E)	Matrix, Type (S)	Milking Machines (E)
Machines, Billing (E)	Mats, Door and Bath (S)	Mill Voltmeters (E)
Machines, Bookkeeping (E)	Mats, Gymnasium, Tumbling, Wrestling (S)	Millimeters (E)
Machines, Brake Lining (E)	Mattocks (S)	Milling Machines, Bench or Floor (E)
Machines, Calculating (E)	Mattresses (S)	Mimeograph Machines (E)
Machines, Check Handling (E)	Mauls (S)	Mimeograph Paper (S)
Machines, Coin Handling (E)		
Machines, Coin Operated (E)		
Machines, Dating, Power (E)		
Machines, Dating, Small Hand (S)		

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(S) Supply Items

(E) Equipment Items

Mineral Wool (S)  
 Minerals, Laboratory (S)  
 Minute Books (S)  
 Mirror Frames (S)  
 Mirrors, Large Wall (E)  
 Mirrors, Small (S)  
 Miter Boxes (E)  
 Mixers, Electric (E)  
 Modeling Clay (S)  
 Modeling Tools (S)  
 Models, Shop and Laboratory (E)  
 Molding, Metal (S)  
 Mop Pails (S)  
 Mop Trucks (E)  
 Mop Wringers (S)  
 Mops (S)  
 Mortar (S)  
 Mortiser (E)  
 Moss (S)  
 Motion Picture Projectors (E)  
 Motor Analyzers (E)  
 Motor Generator Sets (E)  
 Motor Vehicle Parts (S)  
 Motor Vehicles (E)  
 Motorcycles (E)  
 Motors, Integral Parts of Larger Units (S)  
 Motors, not Integral Parts of Larger Units (E)  
 Moto-Tool Accessories (S)  
 Moto-Tool (E)  
 Mounting Boards (S)  
 Mouse Traps (S)  
 Mowers, Lawn (E)  
 Music Stands (E)  
 Music, Sheet (S)  
 Musical Instruments (E)  
 Muslin (S)  
 Mustard (S)

**N**

Nail Polishes (S)  
 Nails (S)  
 Napkins, Sanitary (S)

Napkins (S)  
 Neatsfoot Oil (S)  
 Needles, Hypodermic- (S)  
 Needles (S)  
 Negative Racks (S)  
 Negative Tanks (S)  
 Nets, Cloth (S)  
 Nets, Steel (E)  
 Newspapers (S)  
 Nibbling Machines (E)  
 Ni-Cad Batteries (S)  
 Nickel Polishes (S)  
 Noise and Field Strength Meters (E)  
 Notebook Covers (S)  
 Notebooks (S)  
 Nozzles, Hose (S)  
 Numbering Machines, Power (E)  
 Numbering Machines, Sm. Hand (S)  
 Nuts (S)

**O**

Oakum (S)  
 Oars (S)  
 Office Furniture (E)  
 Ohm meters (E)  
 Oil Cans (S)  
 Oilcloth (S)  
 Oil (S)  
 Ointments (S)  
 Oleo margarine (S)  
 Opaque Projector (E)  
 Openers, Letter (S)  
 Optical Discs (E)  
 Organs (E)  
 Oscillographs (E)  
 Oscilloscope, Diagnostic (E)  
 Outlet Strips, Multiple (S)  
 Outlets, Electrical (S)  
 Outline Maps (S)  
 Output Meters (E)  
 Ovens (E)  
 Ovenware Dishes (S)

Oxygen (S)

**P**

Packing (S)  
 Padding (S)  
 Padlocks (S)  
 Pads, Chair (S)  
 Pads, Desk (S)  
 Pads, Ink (S)  
 Pads, Stamp (S)  
 Pads, Typewriter (S)  
 Pads, Writing (S)  
 Pails (S)  
 Paint Brushes (S)  
 Paint Drier (S)  
 Paint Remover (S)  
 Paint Spraying Outfits (E)  
 Paints (S)  
 Palettes (S)  
 Pamphlets (S)  
 Pans (S)  
 Pantographs (S)  
 Paper Clips (S)  
 Paper Cups (S)  
 Paper Cutters (E)  
 Paper Fasteners (S)  
 Paper Napkins (S)  
 Paper Punches (S)  
 Paper Towels (S)  
 Paper (S)  
 Paraffin (S)  
 Parts, Radio, Resistors, Tubes, Transformers, etc. (S)  
 Parts, Repair (S)  
 Paste Brushes (S)  
 Pasteboard Boxes (S)  
 Pasteboard (S)  
 Paste (S)  
 Pastries (S)  
 Pastry Cutters (S)  
 Patching Compounds (S)  
 Patterns (S)  
 Peat Moss (S)  
 Peelers, Electrical (E)

(E) Equipment Items

(S) Supply Items

Peelers, Hand (S)	Pitch Pipes (S)	Post-It Notes (S)
Pen Points (S)	Pitchers (S)	Posts (S)
Pencil Sharpener, Electric (S)	Pitchforks (S)	Pot Cleaners (S)
Pencil Sharpeners (S)	Plane Cutters (S)	Presses, Arbor (E)
Pencils, Mechanical (S)	Planers, Power (E)	Presses, Book, Bookbinders (E)
Pencils (S)	Planes, Hand (S)	Presses, Cylinder, Flat Bed, Printing (E)
Penholders (S)	Planer Machine, Photoengraver (E)	Presses, Engraving (E)
Penknives (S)	Plaques, Permanent (E)	Presses, Letter (E)
Pennants (S)	Plaster, Adhesive (S)	Presses, Lithographic or Offset Printing (E)
Pens (S)	Plaster (S)	Presses, Power (E)
Percolators, Coffee, Electric (E)	Plastic Wood (S)	Presses, Punch, Foot Power (E)
Periodicals (S)	Plate Glass (S)	Printed Materials (S)
Permanent Waving Machines (E)	Plates, Addressing Machine (S)	Printer, Bubble Jet Ink Cartridge (S)
Pestles (S)	Plates, Battery (S)	Printer, Bubble Jet (E)
Phonograph Needles (S)	Plates, Bench (E)	Printer, Dot Matrix (E)
Phonograph Record Albums (S)	Plates, Book (S)	Printer, Laser Toner (S)
Phonograph Records (S)	Plates, Hot (E)	Printer, Laser (E)
Phonographs (E)	Plates, Lantern Slide (S)	Printer, Stand (E)
Photocopying Apparatus (E)	Plates, Photographic (S)	Printing Cases (E)
Photoelectric Cells (S)	Plates (S)	Printing Frames (E)
Photoengraving Apparatus (E)	Platforms (E)	Printing Ink (S)
Photograph Mounts (S)	Pliers (S)	Printing Materials (S)
Photographic Lenses (S)	Plows, Field (E)	Printing Presses (E)
Photographs (S)	Plows, Snow (E)	Printing Sets, Rubber (S)
Photometers (E)	Plugs, Drain (S)	Printing Type (S)
Piano Parts (S)	Plugs, Spark (S)	Prisms (S)
Pianos (E)	Plumbing and Heating Valves (S)	Projector, Overhead (E)
Picks (S)	Plumbing Fixture Fittings, Trim (S)	Projector, Slide Tray (E)
Picture Frames (S)	Plumbs (S)	Projector, Slide (E)
Picture Wire (S)	Plungers, Drain (S)	Projectors, Motion Picture (E)
Pictures, Large Wall (E)	Pockets, Book (S)	Projectors, Still (E)
Pigments (S)	Pointers (S)	Protractors (S)
Pillows (S)	Points, Drill (S)	Pruners, Hand (S)
Ping Pong Sets (S)	Polarimeters (E)	Pruners, Power (E)
Pinking Shears (S)	Polariscopes (E)	Psychrometers (S)
Pins (S)	Poles, Climbing (S)	Public Address Systems, Portable (E)
Pipe Dies, in Sets (E)	Poles (S)	Pulleys (S)
Pipe Dies, not in Sets (S)	Polishes (S)	Pumice (S)
Pipe Fittings (S)	Portable Gate (E)	Punches (S)
Pipe, Steel (S)	Portfolios, Leather (S)	Push Carts (E)
Pipe (S)	Postal Meters (E)	
Pipettes (S)	Postal Scales (E)	
Piston Rings (S)	Posters (S)	
Pistons (S)		

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(E) Equipment Items

(S) Supply Items

Putty (S)	Remote Control, Universal (S)	Sand (S)
Pyrometers (E)	Repair Parts (S)	Sandwich Boards (S)
<b>Q</b>	Report Forms (S)	Sanitary Napkins (S)
Quinine (S)	Resistors (S)	Sash Cords (S)
Quivers, Arrow (S)	Respirators (S)	Sash, Combo Screen and Storm (S)
<b>R</b>	Retorts, Glass Laboratory (S)	Sash, Screen (S)
Rackets, Badminton (S)	Rewinder, Videocassette (E)	Sash, Storm (S)
Rackets, Tennis (S)	Ribbons, Adding Machine (S)	Saucers (S)
Radio Receiving Sets- (E)	Ribbons, Addressing Machine (S)	Saw Blades (S)
Radio Transmitters (E)	Ribbons, Typewriter (S)	Saw Frames (S)
Radio Tubes (S)	Ring Toss, Game (S)	Sawdust (S)
Raffia (S)	Rings, Carrom (S)	Saws, Band (E)
Rags (S)	Rings, Flying (E)	Saws, Circular (E)
Rakes, Garden (S)	Rings, Key (S)	Saws, Hand (S)
Rakes, Window (E)	Rivets (S)	Saws, Power Hack (E)
Ranges, Cooking (E)	Rock, Crushed (S)	Scales, Beam Balance (E)
Rasps (S)	Roller Bearings (S)	Scales, Draftsmen's (S)
Rattan (S)	Rollers, Ink (S)	Scales, Spring (S)
Reamers (S)	Rollers, Lawn (E)	Scalpels (S)
Receptacles (S)	Roll Stair Rolling Ladder (E)	Scissors (S)
Record Books (S)	Roll Stair Step Stool (E)	Scoop Shovels, Hand (S)
Record Forms (S)	Roofing Materials (S)	Scooter Boards (E)
Record Players (E)	Room Divider (E)	Scrapers, Hand (S)
Recorder, Cassette (E)	Rope (S)	Screen Doors (S)
Recorder, Telephone (E)	Rosin (S)	Screens, Projection, Portable (E)
Recorder, Time (Time Clock) (E)	Rotten Stone (S)	Screens, Window (S)
Recorder, Video (VCR) (E)	Rouge (S)	Screw Drivers (S)
Recorders, Sound (E)	Routers, Plate, Photoengraving (E)	Screw Extractors (S)
Recording Tape and Wire (S)	Rowboats (E)	Screw Eyes (S)
Records, Phonograph (S)	Rubber Goods (S)	Screw Hooks (S)
Recycling Container (E)	Rubbish Cans- (S)	Screws (S)
Reeds (S)	Rugs, Room Size (E)	Scrubbing Compounds (S)
Reels, Hose (S)	Rugs, Scatter (S)	Scrubbing Machines (E)
Reels, Motion Picture Film (S)	Rulers (S)	Scythes (S)
Reference Books (E)	Rules, Shrink and Circumference (S)	Sealers, Envelope (E)
Reflectors, Parabolic (S)	<b>S</b>	Seasonings (S)
Refracting Apparatus (E)	Saccharimeters (E)	Seats (E)
Refrigerators, Electric or Ice, not Built-in (E)	Safes (E)	Sectional Bookcases (E)
Registers, Cash (E)	Safety Glass (S)	Security Safety Mirrors (S)
Registers, Printed (S)	Safety Pins (S)	Security Surveillance System (E)
Regulating Valves (S)	Salts (S)	Security TV Scanner (E)
Regulators, Voltage (S)	Sanding Machines (E)	Sedatives- (S)
Relief Maps (S)	Sandpaper (S)	Seed, Grass (S)

(E) Equipment Items

(S) Supply Items

Separators, Battery (S)	Slide Sorter (E)	Spokeshaves (S)
Serums (S)	Slide Viewer (E)	Spokes (S)
Serving Trays (S)	Slides, Lantern (S)	Sponges (S)
Settees (E)	Slides, Microscope (S)	Spoons (S)
Sewing Machines (E)	Slides, Projector (S)	Spotlight, Stands (S)
Shakers, Laboratory (E)	Snaps (S)	Spotlights- (S)
Shampoo (S)	Sneakers (S)	Spray Mixtures (S)
Shapers and Routers (E)	Snips (S)	Sprayers, Hand (S)
Shapers, Bench and Floor (E)	Snow Shovels, Hand (S)	Sprayers, Power (E)
Sharpeners, Pencil (S)	Soap Dispensers (S)	Spreaders, Manure (E)
Shears, Hand-operated (S)	Soaps (S)	Spreaders, Tire (E)
Shears, Power-operated (E)	Soccer Balls (S)	Spreads, Bed (S)
Sheaves (S)	Soccer Shoes (S)	Springs, Furniture (S)
Sheet Metal (S)	Socket Wrench Sets (E)	Springs (S)
Sheet Music (S)	Sockets, Wrench (S)	Sprinklers, Lawn, Movable (S)
Sheeting (S)	Socks, Pairs (S)	Sprockets (S)
Shellac (S)	Soda, Baking (S)	Squares (S)
Shelving Materials (S)	Sodding (S)	Squeegees (S)
Shingles (S)	Softballs (S)	Stacks, Book (E)
Shock Absorbers (S)	Softeners, Water, Chemical (S)	Stadia Rods (E)
Shoes and Boots (S)	Software (S)	Stadiometers (E)
Shop coats (S)	Soil Penetrometers (E)	Staff Liners, Music (S)
Shorthand Writing Machines (E)	Soil Test Molds (E)	Stain Removers (S)
Shovels, Hand (S)	Soil (S)	Stains (S)
Shower Fittings (S)	Soldering Coppers (S)	Stakes (S)
Shredder, Paper/Document (E)	Soldering Gun Kit (E)	Stamp Pads (S)
Shrubs (S)	Soldering Materials (S)	Stamping Machines, Power (E)
Shuffleboard Sets (S)	Solvents (S)	Stamping Machines, Small Hand (S)
Shuttlecocks (S)	Sound Effects Mixer (E)	Stamps, Rubber (S)
Siding, Sheet Metal (S)	Sound Recorders (E)	Standards, Jump (E)
Sifters (S)	Spades (S)	Stands, Calendar (S)
Signs (S)	Spading Forks (S)	Stands, Chart (E)
Silk Screen Printing Apparatus, Complete Units (S)	Spark Plug Cleaning Machines (E)	Stands, Engine Repair (E)
Silver Polishes (S)	Spark Plugs (S)	Stands, Umbrella (E)
Silverware (S)	Spatulas (S)	Staple Gun, Electric (E)
Sink Fittings- (S)	Specimens, Laboratory (S)	Staple Remover (S)
Skillets (S)	Spectroscopes (E)	Staplers, Foot or Power Operated (E)
Skis (S)	Spell Checker/Thesaurus, Electronic (S)	Staplers, Small Hand (S)
Slats (S)	Sphygmomanometers (E)	Staples (S)
Sledge Hammers (S)	Spikes (S)	Starch (S)
Slicers, Bread, Mechanical (E)	Spirits (S)	Starters, Electric (S)
Slide Files (E)	Spirometers (E)	Stationery (S)
Slide Rules (S)	Splints (S)	

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(S) Supply Items

(E) Equipment Items

Statuary (E)	Syrup (S)	Thermal Transparency Maker (E)
Steam Packing (S)	<b>T</b>	Thermal Transparency Supplies (S)
Steel Measuring Tapes (S)	Table Protectors (S)	Thermographs (E)
Steel Wool (S)	Table Tennis Balls (S)	Thermometers (S)
Steel, Sheet (S)	Table Tennis Rackets (S)	Thermostats (S)
Stencil Correction Fluid (S)	Tablecloths (S)	Thesaurus, Electronic (S)
Stencils (S)	Tables, Computing (S)	Thimbles (S)
Stenographers' Notebooks (S)	Tables (E)	Thinners (S)
Stereoscopes (E)	Tablets, Medicinal (S)	Threads (S)
Sterile Gauze (S)	Tablets, Writing (S)	Throat Applicators (S)
Sterilizers (E)	Tabs, Index (S)	Thumb Tacks (S)
Sticks, Composing (S)	Tabulating Machines (E)	Tickets (S)
Sticks, Hockey (S)	Tack Hammers (S)	Tile, Drain (S)
Stilts, Sport (S)	Tacks (S)	Timers (S)
Stitcher (E)	Tags (S)	Timing Analyzer (E)
Stock Records (S)	Talcum Powder (S)	Tin Cans (S)
Stockings (S)	Tanks, Bulk Storage, not Integral Parts of Buildings or Building Services (E)	Tin Cutters- (S)
Stones, Printers (E)	Tape Dispenser, Pkg. Sealing (S)	Tinware (S)
Stools (E)	Tape Measures (S)	Tire Chains (S)
Stop Watches (S)	Tape (S)	Tires and Tubes (S)
Stoppers (S)	Tapes, Measuring (S)	Tissues, Cleansing (S)
Stops, Bench (S)	Taps (S)	Toasters, Electric (E)
Storage Batteries (S)	Tar Roofing and Siding (S)	Toggle Bolts (S)
Stoves (E)	Targets, Archery (S)	Toilet Paper (S)
Straight Edges (S)	Team Uniforms (S)	Tokens (S)
Strainers (S)	Telephone, Shoulder Rest (S)	Tongs (S)
Straws, Drinking (S)	Television Sets (E)	Tongue Depressors (S)
Stretchers (S)	Television Tubes (S)	Tool Sets, Hand (E)
Striking Bag Outfits (E)	Tennis Balls (S)	Tools, Hand, not in Sets (S)
Strings (S)	Tennis Court Nets, Cord (S)	Topsoil (S)
Stylus (S)	Tennis Court Nets, Steel (E)	Tow Bars (S)
Sunglass Frames (S)	Tennis Rackets (S)	Towels (S)
Sunglasses (S)	Tents, Shelter (S)	Toys (S)
Super Multimeter Kit (E)	Tents, Wall (E)	Tracing Cloth (S)
Supply Cases (E)	Terminals, Battery (S)	Tracing Paper (S)
Supporters, Athletic (S)	Test Tube Brushes (S)	Tractors (E)
Surface Hardened Blocks (S)	Test Tube Racks (S)	Trammels (S)
Surgical Instruments, Small (S)	Test Tubes (S)	Transcriber (E)
Surgical Powders (S)	Tests, Achievement (S)	Transformers, Laboratory (S)
Swages (S)	Textbooks (S)	Transmissions, Integral Parts of Larger Units (S)
Switch Boxes (S)	Theatrical Costumes (S)	Transmissions, not Integral Parts of Larger Units (E)
Switches, Electric (S)	Theodolites and Tripods (E)	
Synchronizers, Camera (S)		
Syringes (S)		

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(S) Supply Items

(E) Equipment Items

Transparencies (S)  
 Transparency Frames (S)  
 Transparency Markers (S)  
 Triangles, Drafting (S)  
 Trimmers, Hedge, Hand (S)  
 Trimmers, Hedge, Power (E)  
 Tri-pod (E)  
 Tripods, Camera (E)  
 Trophies (S)  
 Trowels (S)  
 Trucks, Hand (E)  
 Trucks, Motor (E)  
 Tubes, Inner (S)  
 Tubes, Radio (S)  
 Tubes, Television (S)  
 Tubing Materials (S)  
 Tumblers, Glass (S)  
 Tuning Forks (S)  
 Tunnels, Models, Wind (E)  
 Turpentine (S)  
 TV/VCR Stand/Cart (E)  
 TV/VCR Wall Mount (E)  
 Tweezers (S)  
 Twine (S)  
 Type Cases (E)  
 Type Casting Machines (E)  
 Type Cleaner (S)  
 Type Liners (S)  
 Type, Matrix (S)  
 Type, Printing (S)  
 Typewriter Brushes (S)  
 Typewriter Covers (S)  
 Typewriter Desks (E)  
 Typewriter Ribbons (S)  
 Typewriters (E)

**U**

Umbrella Stands (E)  
 Unguents (S)  
 Uniforms (S)  
 Upholstering Materials (S)  
 Urns, Coffee (E)  
 Urns, Flower (S)  
 Utensils (S)  
 Utility Knife, Refill Blades (S)

Utility Knife (S)  
 Utility Knife (S)

**V**

Vacuum Bottles (S)  
 Vacuum Cleaners (E)  
 Vacuum Tube Voltmeters (E)  
 Valve Parts (S)  
 Valves (S)  
 Vaporizers, Electric (S)  
 Varnish Driers (S)  
 Varnish Removers (S)  
 Varnishes (S)  
 Vases (S)  
 Vaulting Poles (S)  
 Vegetables (S)  
 Vending Machines (E)  
 VHS Editing System/Controller (E)  
 VHS Slow Motion Controller (E)  
 VHS/Beta Cassette Tapes (S)  
 VHS/Beta Cassette, Cases (S)  
 Vibrographs (E)  
 Video Cassette Storage Cabinet (E)  
 Video Cassette, 8mm (S)  
 Video Monitor (E)  
 Video Projectors (E)  
 Video Tape Splicer (E)  
 Video Title Maker (E)  
 Video Transfer System (E)  
 Videolites (E)  
 Vines (S)  
 Vises, Bench (E)  
 Vises, Small Hand (S)  
 Vision Charts (S)  
 Voice Activated Microcassette  
 Voice Mail System (E)  
 Volleyball Nets (S)  
 Volleyballs (S)  
 Voltmeters (E)

**W**

Wall Screens, Projection (E)  
 Wardrobe Rack (E)  
 Watches, Stop (E)  
 Water Cooler (E)

Weight Scales (E)  
 Welder (Arc, MIG, TIG, Oxy-Acetylene) (E)  
 Welding Accessories (S)  
 Wet/Dry Vacuum Accessories (S)  
 Wet/Dry Vacuum (E)  
 Wood burning Iron (E)  
 Wood Lathe (E)  
 Word Processor (E)

**X**

X-Acto Knife Chest (S)  
 X-Acto Knife (S)  
 X-Acto Refill Blades (S)  
 Xerographic Copier (E)

**Y Z**

(E) Equipment Items

(S) Supply Items

# Budget Costs Review

With the public emphasizing accountability for all government officials, it is very important that the budget of each USD be analyzed carefully by the USDs administrative staff. The public no longer wants total costs of programs, but also data that show costs of programs by the function and object categories. Administrators need to have such data available. As an illustration, when the patrons of a particular USD ask why the costs in a certain function are either high or increasing rapidly, it should be possible to see which costs is the cause. Sometimes it may be fixed costs, which a district has limited control, while on the other-hand it might be an area that has lagged behind and now is rising rapidly to catch up.

This system also allows the public to see that salaries of employees, especially teachers, and their associated costs (like social security, fringe benefits, etc.) make up a large percentage of the operational costs. If patrons support improved teacher salaries, it can easily be shown that it may cause a major increase in the total budget since it represents such a large percentage of the total.

The public today is less likely to approve of increased costs for education if they cannot see how the money is being spent. If certain functions are rising at a faster rate than others, the administration must be able to provide the reasons to the public. In some cases, the administration may need to do further study to see if that rise is justified. USDs who analyze expenditures may find more economical ways of performing the same function. Reviewing costs provides USD administrators a tool to compare expenditures to similar USDs.

This comparison allows them to ask the questions: Why are we spending considerably more in certain functions than many other districts? Is it necessary and is it providing for a better education for our students?

Included on the budget program is a file named Sumexpen.xlsx (Summary of Expenditures). This file automatically creates graphs and summary tables that compare costs for the budget year and the two prior years at-a-glance. The information below can be helpful in addressing budget questions and analyzing costs to utilize funds most effectively. This file shows expenditures in the following categories by fund as well as all funds combined:

- Instruction Costs (1000)
- Student & Instructional Support Costs (2100 & 2200)
- Administration Costs (2300, 2400 & 2500)
- Operations & Maintenance Costs (2600)
- Other Costs (2700, 2900, 3100, 3300, 4000 & 5100)
- Transfers (5200)

Although the state budget program is for the USD wide total budget only, many USDs have added coding for costs by building, grade level, and program. It is encouraged for USDs to continue analyzing costs to ensure the expenditures at the local level are being utilized to best meet the needs of their students.

## Instruction

### (1000)

Although all other functions are important, this function acts as the most important part of the education program, the very foundation on which everything else is built. If this function fails to perform at the needed level, the whole educational program is doomed to failure regardless of how well the other functions perform. Instruction not only includes the regular face-to-face classroom teaching but also such things as lab sessions, independent work, and education field trips.

By far the biggest cost items in this function are teacher salaries and associated costs such as social security, fringe benefits, and workers' compensation. Other major costs are providing substitutes and paraprofessionals who work with the teachers. All of the materials needed in the delivery of the instructional program by the teacher and helpers are another major cost. Costs that do not involve teachers, teacher helpers (paraprofessionals, substitutes, etc.) and the students' actual learning should not be included in this category.

## Student & Instructional Support

### (2100 & 2200)

Although Instruction (1000) is the foundation of an educational program, without good support services it cannot operate at the highest levels of performance. Student (2100) & Instructional (2200) Support Services covers all aspects of student and teacher services not related to actual teaching. The main purpose of this function is to help provide better instruction by providing continuing training for staff and services that prepare students to be physically and psychologically ready to learn.

Some of the services provided by this function are mental and physical health, curriculum development, teacher in-service, guidance counseling, program development, media services, technology, library, and all short- and long-term programs that benefit general education.

## Administrative Costs

### (2300, 2400 & 2500)

General (2300) and school (2400) administration plan and oversee the mission of the USD. In order to improve the education of students, a USD must have creative, active leadership to make the best use of the expertise of all positions as well as plan and implement the most successful programs. At the school level, costs of principals and assistants are included.

The costs of superintendents, assistants and deputies, legal affairs and other miscellaneous central office administration (2500) are also included along with School Board expenses.

## Operations & Maintenance

**(2600)**

Operation of the physical plant, maintaining grounds, buildings, & equipment related to facilities, school safety & security, utilities and operations staff are all included in Operations and Maintenance (2600).

When money is tight, there is a tendency to limit spending in this function. Neglect in the maintenance area could result in unacceptable building conditions that result in high repair costs or replacement later. Poor surroundings can also contribute negatively to student learning. A carefully planned timetable for maintenance can result in reduced costs in the long-term and provide facilities that contribute positively to learning.

## Other Costs

**(2700, 2900, 3100, 3300, 4000 & 5100)**

The largest costs in the miscellaneous category are Facility Acquisition and Construction Services (4000) and payment of Debt Services (5100). These are found in only a few funds and are not considered to be operational costs, although they are important in the long-term operation of USDs. Funds such as the No-Fund Warrant (66) and Temporary Note (68) are included in this category. Additional costs classified as "Other" in the Sumexpen.xlsx file include Other Support Services (2900), Student Transportation Services (2700), and Food Services Operations (3100). In a few funds, such as General (06), Supplemental General (08), Summer School (29), Career & Postsecondary Education (34), and Contingency Reserve (53), the area of Community Service Operations (3300) is included.

## Transfers

**(5200)**

These are listed at the end of many funds under expenditures. Do not confuse these with incoming revenue transfers. Transfers have to be treated carefully so that expenditures are not duplicated.

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