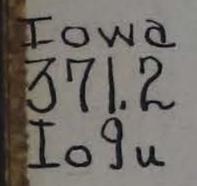
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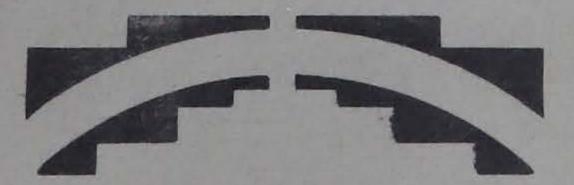
STATE OF IOWA 1954

Uniform Financial Accounting

FOR IOWA SCHOOL DISTRICTS

DEPARTMENT OF PUBLIC INSTRUCTION RESEARCH BULLETIN NO. 15 APRIL, 1954





PUBLISHED BY THE STATE OF IOWA DES MOINES

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FOREWORD

Efficient and effective school administration is dependent on the financial program. Complete and accurate accounting procedures are necessary in order to insure intelligent spending of school money. This bulletin outlines the procedures that should be followed by those who have the responsibility of administering the financial program. This manual should be read and studied by all those concerned with the administrative program.

We have endeavored to meet the needs of the expanding services which schools are rendering by revising and enlarging the scope of the Uniform Accounting System. The records and procedures as set forth in this manual can accomplish those needs.

Revised Research Bulletin No. 15 was approved by the State Board of Public Instruction on February 12, 1954.

Correspondence concerning the material herein contained, or suggestions for improvement of this system are welcome. Your cooperation in this matter will be appreciated.

> JESSIE M. PARKER Superintendent of Public Instruction

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Section I

INTRODUCTION

Background

Research Bulletin No. 15 of June, 1934, came as a result of the desire on the part of the State Department of Public Instruction to bring about uniform practice in school accounting. In 1951 the need was felt to revise the Uniform Accounting System in Iowa to conform with the increased services rendered by the schools which were not completely provided for in the old manual. Consequently, a committee was appointed by Miss Parker to study and revise the present system. Mr. Emery M. Foster and Dr. Clayton Hutchins from the Research and Statistical Service Office of Education, Washington, D.C., were consulted on the extent to which a change should be effected. Their conclusion stated that basically the present system was sound and that, rather than change it completely, it should be revised to include new activities and comply with new legislation. In doing so, it has been made more comprehensive and easier to use. Although the system has been enlarged upon, it is felt it will be easier to follow because it is more extensive in its scope and is presented in a manner which allows it to cover all areas of finance in which the schools must participate.

The Law

Sections 257.5 and 257.6 of the *Code of Iowa* provide that the Superintendent of Public Instruction shall prepare a system of financial records that specifies the uniform classification headings under which all receipts and disbursements of public school funds shall be recorded, which system when prepared shall be used by all public schools on and after such date as the Superintendent of Public Instruction shall designate, provided that no district shall be required to displace the system already in use if such system, in the discretion of the State Superintendent of Public Instruction, records receipts and disbursements under the same classification headings and in at least the detail provided for in the state system.

Functioning of an Accounting System

An accounting system should be the servant of the school administrator in financial matters and not merely show how much money has been received and paid out. Smith has concisely listed the functions which any school accounting system should perform as follows:

1. Giving a record of funds received—both revenue and nonrevenue—allocated by sources

2. Recording expenditures—by funds where required by law, by functions, by administrative units, and by instructional divisions

3. Giving a complete record of every financial transaction, including the original documents

4. Controlling budget appropriations

5. Giving data for the computation of unit costs

6. Presenting financial facts for complete and accurate financial reports¹

Audits

Section 11.18, *Code of Iowa*, provides that in towns of 5,000 or more population, an annual audit must be made of the financial transactions of the school district either by the state auditor or by certified or registered accountants, certified and registered in Iowa. In either case, the audit must be paid for out of the general fund of the school district.

In towns of less than 5,000, it is recommended by this department that an annual audit of school accounts be made as a matter of encouraging and establishing good accounting procedures.

In accordance with the above, the Department of Public Instruction has prepared a revision of the system of financial records for the use of school districts on and after the fiscal year beginning July 1, 1954. The forms in this bulletin are for use in districts maintaining high schools. Condensed forms are available for districts which maintain only elementary schools. Any school district not effected by a mandatory audit may secure one by application to the auditor of the state. An audit may also be had upon application of one hundred or more tax payers or if there are fewer than five hundred tax payers then by five per cent thereof. The examination in any school district may be had upon the written request of the County Superintendent of Schools. In place of a state audit, the local school board may contract or employ certified or registered public accountants and pay same from general fund.

Audits made by the state are not free to school districts, and charges will be made against districts as provided in Section 11.20, *Code of Iowa*.

¹ Smith, H. P., Business Administration of Public Schools, pp. 131-3, World Book Company, 1929.

Section II

ESSENTIAL RECORDS AND THEIR USE

Uniformity in financial accounting implies that there shall be agreement in the interpretation of terminology employed and the procedure followed in the use of the record forms. In the development of the present system attention has been given to the situations under which these materials will be used and detailed instructions for accounting officials have been carefully compiled.

To serve the purpose adequately an accounting system must involve the active participation of the superintendent of schools, the secretary of the board of education, and the treasurer of the school district as well as the board of directors. As the executive officer of the board, the superintendent is responsible, either directly or indirectly, for the business administration of the school system. His training and experience should qualify him to assume this responsibility and he will have a large part in the successful operation of any school accounting system.

Accounting Forms

The forms listed below have been prepared in loose leaf style, 14x17 inches in size, for districts maintaining high schools. For districts which have elementary schools only, similar forms in bound book style are available.

Form S11–Cash Receipts

Each transaction whereby a fund of the school district receives money should be entered on this form. The entry should include from whom the money has been received and the fund to which it is credited and should correspond with the receipt issued by the secretary. The source of the amount should be indicated by the proper code number.

Forms S12 and S12a-Warrant Distribution Register

When a warrant has been made out and signed by the president and secretary, it should be entered on these forms before it is forwarded to the payee. The distribution of the total amount of the warrant among various groups of expenditures should be indicated by entering the amount spent for each purpose in the proper column, and also by entering the proper code numbers for the amounts spent. The left hand or stub side of the warrant should contain the same code numbers and amounts opposite each as are used on the warrant distribution register. This is one of the most important forms to be used in cost accounting.

Form S14–Bond Record

Experience has shown that many boards of education are unable to tell from their books the progress being made in retiring bonded indebtedness. This form provides for a record of interest payments on each bond, as well as the date each bond is scheduled for payment.

Form S15-Annual Budget Statement

This is the financial program of the board of education for the year and includes a comparison of actual receipts and disbursements for the past year with the anticipated amounts at the beginning of the same year.

Form S16–Computation of Per Pupil Costs

The purpose of this form is to provide a place for recording data used in computing operating costs per pupil for each department of the school, in the manner elsewhere described for per pupil cost for operating purposes and for tuition billing.

Form S17-Combination Warrant and Check

The combination warrant and check is made out by the secretary as was the warrant, and signed by the secretary and the president. To make it a negotiable instrument (check) the treasurer can fill out a Treasurers Authorization to Depository Bank. The procedure used is up to the discretion of the individual boards. A form is shown in the appendix.

Form S18–Group Payroll Register

Form PR-1 listed under other recommended forms. Explanation of the use of these forms is found in the manual under payroll procedure.

Form S19-Monthly Financial Statement

If the district contains a city or town, the secretary should file with the board each month a report of the receipts, disbursements and balances of the previous month. In view of the fact that, under the present system, expenditures are controlled by means of the annual budget, the monthly statement includes a report of the financial condition as represented by the budget. A recommended form for this report is given in Section IV. Form S20-Non-Resident Tuition Record

Form S13-Insurance Record

The purpose of this record is to provide a compact and continuous statement of insurance policies purchased by the school district.

8

Other Recommended Forms

Form RA-1 Subsidiary Ledger Revolving Account 14" by 17''

Form RA-2 Financial Statement Revolving Accounts

Form RA-3 Inventory Revolving Accounts

(Use of above forms explained in Section II, under revolving accounts.) Forms are used in establishing better budgeting procedure and more efficient buying.

- Form PR-1 Employees Individual Pay Record used as subsidiary record to Form S-18, Group Payroll Register. (Procedure explained in Section II, under payroll procedure).
- Form TR-1 Subsidiary Transportation Distribution Register 14" by 17". Enables the secretary to break down financial costs for transportation after recording them in Warrant Distribution Register. Enables a breakdown of costs for state reports and billing purposes.
- Form TR-2 Monthly Bus Operating Record

A supplementary form maintained by the bus driver that permits a check on the operation cost of individual buses.

Form TR-3 Bus Index Cost Record

Checks operation of bus from year to year. (Use of above forms explained in Section II, under transportation).

- Form SL-1 Subsidiary School Lunch Receipts Register 14" by 17".
- Form SL-2 Subsidiary School Lunch Distribution Register 14" by 17" Detailed accounting for school lunch reports and a breakdown of operating costs. (Use of above form explained in Section II, under School Lunch).
- Form I-1 General Inventory Record Sheet For use in keeping a record of equipment, materials, and supplies on hand in terms of dol-

Duties of the Secretary

The importance of the secretary's work cannot be overestimated. It is his responsibility to keep an accurate, detailed, and complete record of the financial transactions of the board of directors as well as a record of the minutes of each meeting. Other duties may be assigned to him by the board from time to time.

(Code of Iowa)

- 1. Appointment, qualifications. (Sections 64.10, 277.28, 291.4)
- Give faithful performance bond in amount not less than \$500. (Sections 291.2, 291.3)
- 3. Call special meetings upon written request of a majority of the board members. (Section 279.2)
- 4. Give notice of elections. (Sections 274.38, 277.3)
- 5. Furnish ballots to absent voters. (Sections 53.3, 277.34)
- 6. Procure and furnish ballots. (Section 277.3)
- 7. Act as election judge. (Sections 277.10, 277.11)
- 8. Register voters. (Section 277.18)
- Make permanent record of vote at elections. (Section 277.19)
- Enter of record the appointment and qualifications of officers appointed by the board. (Section 279.3)
- 11. File and preserve all records; keep a complete record of all minutes and proceedings, keep an accurate account of each fund with the treasurer, keep account of and present claims to the board, keep the poll boks. (Section 291.6)
- 12. Make monthly report of receipts and disbursements to the board. (Section 291.7)
- 13. Receive at close of each school year and file daily registers kept by teachers. (Section 294.4)
- Request, receive, and file reports on number of pupils in attendance at private schools located in the corporation or receiving private tutoring. (Sections 299.3, 299.4, 299.7)

lars and cents. Use for budget purposes.

Accounting Forms for Tuition

- Form NR-1 Affidavit of residence
 - NR-2 Tuition notice
 - NR-3 List of tuition pupils
 - NR-4 Account with non-resident pupils
 - NR-5 Tuition invoice
 - NR-5.1 Tuition and Transportation invoices
 - S20A Superintendent's Report of Non-Resident Pupils
 - S20 Non-resident tuition record
 - NR-6 Ledger account for non-resident tuition (Optional with Form S20)
 - NR-7 Schedule of costs for Tuition
 - NR-8 Appraisal Form
 - NR-9 Appraisal Form
 - Above forms are supplementary to Form S-20. Billing of tuition cost explained in Circular #6.1.

- 15. Receive reports of truancy law violations. (Section 299.15)
- 16. Record biennial school census. (Section 279.22, 291.9)
- 17. File reports with county superintendent. (Sections 291.10, 291.11)
- 18. Liability for public deposits. (Sections 453.8, 454.13)
- 19. Act as librarian for books purchased with interest from permanent school fund. (Section 292.6)
- 20. Certify transcript of record on appeal to the county superintendent. (Section 290.2)
- 21. Notify parents of pupils when schools are designated for attendance. (Sections 279.16, 285.4)
- 22. Issue warrants. (Sections 279.27)

- 23. Countersign and keep register of warrants. (Section 291.8)
- 24. Issue statements and receive tuition fees for non-resident pupils attending school in the district. (Section 282.20)
- 25. Countersign drafts for taxes collected by county treasurer. (Section 298.13)
- 26. Make annual settlement of accounts with board. (Sections 23.4, 23.14)

- 27. Receive and file objections to bond issue. (Sections 23.4, 23.14)
- 28. Appear in actions brought by or against the school corporation. (Section 291.1)
- 29. Accept service of notice in actions against the corporation. (R.C.P. 56j)
- 30. File subdistrict boundary changes with county treasurer and county auditor. (Section 274.9)
- 31. Countersign school bonds. (Section 298.22)
- 32. Record order of county superintendent attaching or detaching territory to or from the school corporation. (Section 274.13)
- Record decision of arbitrators on division of assets and distribution of liabilities when boundaries are changed by concurrent action of boards. (Section 274.22)
- 34. Report all boundary changes to county superintendent. Section 274.22)
- 35. Settle accounts with boards upon uniting of rural independent districts. (Section 274.36)
- 36. Certify to the county auditor the amount of tax free land in the school district and by which branch of government it is owned. (Section 284.5)

School Employees Bonds

Section 291.2, *Code of Iowa*, states that the secretary and treasurer of each district shall each give bond to the school corporation in such penalty as the board may require and with sureties to be approved by it, which bond shall be filed with the president conditioned for the faithful performance of his official duties but in no case less than five hundred dollars. The reasonable cost of the bond may be paid by the school corporation out of the general fund.

Section 279.8, *Code of Iowa*, requires that all employees who have custody of funds derived from extra curricular activities to be bonded. Bonds should be in proportion to the amount of money an individual handles. Blanket bonds can be furnished for all employees.

Recording Receipts

At the time the secretary receives from any source funds belonging to the district, he shall issue a receipt and keep a stub or duplicate copy. The receipt shall have a serial number and include the date, person to whom issued, amount received, the obligation which is being discharged, and the signature of the secretary acting for the board of directors. Each item of receipt shall be entered on Form S11, Cash Receipts, and this entry shall correspond with the receipt issued.

The secretary shall in turn deliver to the treasurer all funds collected and take a receipt for the same. In the event money is delivered directly to the treasurer, the secretary shall receive from the school treasurer a notice of the amount so received, the source and purpose of such income, and the fund to which it has been deposited. Following this the secretary shall make a corresponding entry on his records.

Classification of Receipts

In order to account for all money, secure uniformity of practice, and facilitate the preparation of the annual report, it is necessary that all items of income be entered not only in the proper fund but also classified within each fund. According to the *Iowa School Laws*, there are three funds recognized for all districts—general, special courses, and schoolhouse. Receipts should be deposited into one of these funds on the following basis:

Schoolhouse Fund

- 1. Collection of a schoolhouse tax authorized by voters of a district. (Sections 278.1 (7), (291.13)
- 2. Proceeds of bonds authorized by law. (Section 291.13)
- 3. Proceeds of a tax levied to pay principal and interest on bonded indebtedness. (Sections 291.13, 298.14, 298.18)
- 4. Proceeds of a tax levied to purchase sites. (Section 297.5)
- 5. Transfer of funds. (Sections 278.1 (5), 279.31)
- 6. Other (Sections 278.1 (2), 291.13)

Special Courses Fund

Proceeds of a tax levied for instructional salaries for subjects taught outside the basic curriculum, Section 286A.7, *Code of Iowa*.

General Fund

10

All moneys received for any other purpose. Receipts are further divided into revenue receipts, nonrevenue receipts, and transfers, depending on their source. Revenue receipts are those coming from taxation either directly or indirectly, or which do not increase the indebtedness or deplete school property. Receipts from loans and bond sales, sale of supplies, equipment, and property are classed as nonrevenue. Transfers are those provided for by law in Sections 24.22, 278.1 (5), 278.31, *Code of Iowa*. These are recorded under nonrevenue receipts.

The coding of receipts for entry into the Receipts Register Form S-11 follow. Receipts are listed according to respective funds. The classifications within funds are followed by the column numbers and column headings with the coded items listed under the respective columns in which they are recorded. All coded receipts are listed under the column number as found in the Receipts Register under which they shall be recorded.

All receipts shall be recorded under Column 1, date received; Column 2, from whom received; Column 3, receipt number if available; Column 4, code number or numbers; Column 5, \mathcal{C} , or 7, according to what fund it is accredited to and then under the proper column or columns in the Receipts Register, Columns 8 through 31. For example we can use money received for tuition from Township No. 3. Date, Column 1; Township No. 3 as payer, Column 2; receipt number, Column 3; code numbers 1210 and 1225, Column 4; and total payment recorded in Column 5, general fund. Amount of total received for high school tuition would be placed in Column 11 and the amount for elementary tuition in Column 13.

CODIFICATION OF RECEIPTS

General Fund 1000-1399 Revenue 1400–1479 Non-Revenue

Special Courses Fund 1480-1499 Revenue

Schoolhouse Fund

1500–1599 Revenue Receipts 1600–1699 Non-Revenue Receipts

Code for Receipts

For this purpose numbers from 1000 to 1699 are used. Ample opportunity is given for inserting additional numbers where local needs arise. For each item of receipt, the proper code numbers should be entered in Column 4 of Form S11.

GENERAL FUND RECEIPTS

(Revenue Receipts)

Column 8 LOCAL TAXES (1000-1099)

- Code 1010 District tax for general fund as provided in Section 298.1. If the district has territory in more than one county and it is desired to to keep the receipts separate by counties, modifications of this number or additional numbers may be used to indicate the county.
- Code 1020 Special tax for textbooks, as provided in Section 298.4.
 - 1030 Playground tax, Section 300.2 and 300.3.
 - 1035 Emergency fund levies, Sections 298.2, 24.22, 24.6.
 - 1040 Monies and credits, Section 429.2.
 - 1045 Pension fund, Section 97.6 (3).
 - 1050 Tax loss reimbursement, Section 284.1 to 284.7. (Reimbursement for federal, state, county, and municipal tax free land)
 - 1055 Additional taxes, Section 298.3.

Column 9 STATE APPROPRIATIONS (110-1149)

Code 1110 General aid, Sections 286A.1 to 286A.7.

1115 Annual apportionment (semi-annual), Section 298.11.

1120 Supplemental aid. Sections 286.1 to 286.7.

1125 Transportation aid, Sections 285.1 to 285.5.

1130 Handicapped children aid, Sections 281.1 to 281.10.

1135 Mining camp aid, Sections 297.26 to 297.32.

1140 Other state aids.

Column 10 FEDERAL APPROPRIATIONS (1150-1199)

Code 1150 School lunch.

1155 Vocational agriculture, Sections 258.1 to 258.13.

1160 Vocational homemaking, Sections 258.1 to 258.13.

1165 Vocational trades and industries, Sections 258.1 to 258.13.

1170 Institutional farm training. (If not handled through revolving account)

1175 Maintenance and operation-Public Law 874.

1180 Other

Column 11 HIGH SCHOOL TUITION (1200-1224)

Code 1210 From other districts, for pupils enrolled in high schools, Sections 282.17 to 282.21.

1215 From individuals, for pupils enrolled in high schools.

1220 From individuals, for pupils enrolled in public junior colleges.

Column 12 JUNIOR HIGH SCHOOL TUITION (1221-1224)

Code 1222 From other districts, for pupils enrolled in junior high schools. 1224 From individuals, for pupils enrolled in junior high schools.

Column 13 ELEMENTARY TUITION (1225-1249)

- Code 1225 From other districts, for pupils enrolled in elementary grades. Section 279.18.
 - 1230 From individuals, for pupils enrolled in elementary grades, Section 279.18.

Column 14 TRANSPORTATION (1250-1299)

Code 1250 Receipts for transportation paid by outlying districts. 1255 Receipts for transportation paid by individuals, Section 282.12.

Column 15 RENTS AND GRATUITIES (1300-1329)

Code 1310 Rent of buildings or grounds. 1315 Gifts or donations.

Column 16 OTHER REVENUE RECEIPTS (1330-1399)

Code 1330 School lunch receipts.

(Non-Revenue Receipts)

Column 17 REVOLVING FUND RECEIPTS (1400-1419)

- Code 1400 Regular revolving fund.
 - 1405 Special activity fund.
 - 1410 School lunch program.
 - 1415 Veterans training program.
 - 1416 Adult Education.
 - 1417 Other.

Column 18 SALE OF SUPPLIES, PROPERTY, AND EQUIP-**MENT (1420-1439)**

Code 1420 Supplies.

- 1425 Property. If the voters have directed that proceeds from the sale of property be placed in the schoolhouse fund (see Section 278.1 (2), enter under Column 29, Code 1630 in Schoolhouse Fund.
- 1430 Equipment.

Column 19 ADJUSTMENTS (1440-1449)

Code 1440 Refunds for overpayments.

1445 Proceeds of insurance adjustments.

Column 20 SALE OF SITES AND OTHER (1450-1469)

Code 1450 Sale of sites, Section 297.19-21. (Charter cities only). 1455 Other nonrevenue receipts for the general fund.

Column 21 TRANSFERS (1470-1479)

Code 1470 Transfer from schoolhouse fund, as provided in Section 278.1-5.

SPECIAL COURSES FUND

(Revenue Receipts)

Column 6 Code 1480 District tax levy for S.C.F. Section 286A.7

SCHOOLHOUSE FUND

(Revenue Receipts)

Column 22 (Extra Column) (1500–1509) Code 1500

Column 23 DISTRICT TAX FOR BONDS AND INTEREST (1510 - 1519)

Code 1510 District tax levy to pay interest and principal on outstanding bonds, as provided in Sections 76.2 and 298.18.

Column 24 SPECIAL LEVY (1520-1529)

Code 1520 Special 2¹/₂ millage tax authorized by the voters, as provided in Section 297.5.

Column 25 SITES AND PLAYGROUND LEVY (1530-1549)

Code 1530 Special millage tax for purchase of sites, as provided in Section 297.5.

1540 Special playground tax, as provided in Section 300.2.

Notes: If the voters of a school district have authorized any of the special levies, these should be accurately accounted for and disbursed as prescribed by the voters.

Column 26 OTHER INCOME (1550-1599)

Code 1550 Income on investments. 1555 Other income receipts.

(Non-Revenue Receipts)

Column 27 SALE OF BONDS (1600-1609)

Code 1600 Sale of original bonds, 75.2-75.9, 296.1-296.6, 298.21-298.24. 1605 Premium on original bonds.

Column 28 SALE OF REFUNDING BONDS (1610-1619)

Code 1610 Sale of funding bonds issued in exchange for bonds previously issued, 298.20.

Column 29 SALE OF PROPERTY AND REFUNDS (1620-1634)

Code 1620 Sale of schoolhouse or site as provided in Section 278.2.

1630 Sale of property, provided that voters of the district have directed that proceeds be placed in the schoolhouse fund, 278.1-278.2.

Column 30 OTHER NON-REVENUE (1635-1664)

Code 1635 Sales tax refund on construction. 1640 Other nonrevenue receipts for the schoolhouse fund.

Column 31 TRANSFER FROM GENERAL FUND (1665-1669)

DISBURSEMENTS

Making and Recording a Disbursement

The secretary can be of much assistance to the board of directors and save them considerable time by assembling in advance of a board meeting all the facts necessary to transact business. This is particularly true with regard to the payment of bills. The following procedure should be followed:

- 1. The expenditure shall have been authorized by the board.
- 2. Secure an itemized statement or invoice of the items for which payment has been requested. If there be more than one invoice from the same party, they shall be assembled together.
- 3. Ascertain if all goods have been received in good condition by the district and billed at the price previously quoted to the district.
- 4. Note the rate of discount and the date when the bill must be paid in order to secure the discount.
- 5. Prepare a voucher, or voucher jacket, for the invoice or group of invoices. Note that the left hand side of stub of the warrant may be used as a voucher, and that the voucher and corresponding warrant will have the same serial number. The voucher should list the code numbers for the several items of expenditure included in the total, and the amount to be charged to each number. A sample of a voucher jacket is found in the appendix (page 80).

- 6. Present the invoices to the directors for their consideration.
- If the board authorized payment, prepare a warrant upon the proper fund for the amount of the invoice, less any discounts to which the district is entitled.
- 8. Make an entry on Form S12, Warrant Distribution Register.
- 9. Countersign the warrant when it has been signed by the president.
- 10. Deliver warrant to party to whom the district is indebted.
- 11. File the voucher and receipt or receipted invoice together for payment for each warrant drawn and arrange them according to the number of the warrant or alphabetically by payees.
- 12. Preserve a file of warrants which have been paid and returned to the secretary.

For example, a disbursement to the Molton Paper Company for \$10 for stationery for the general office and for the principal's office would be recorded in Column 1, date check written; Column 2, name of company, Molton Paper Company; Column 3, Warrant number; Column 4, Code numbers 125 and 220; and Column 5, total amount of check. If \$5 worth of paper went to each department, then \$5 would be recorded under Column 9, Administration Office Expense, Code 125, and \$5 under Column 16, Clerical and Professional Expense, Code 230.

Code for Disbursements

General Fund

100 - 199	General Control
200-299	Instruction
300-399	Auxiliary Services
400-499	Operation of Plant
500-599	Maintenance of Plant
600-699	Fixed Charges
700-799	Capital Outlay
800-839	Debt Service
840-849	Transfers

Special Courses Fund

850-899 Instruction (Salaries)

Schoolhouse Fund

900-959	Capital Outlay
960-989	Debt Service
990-999	Transfers

For direct segregating of costs for high school and elementary school, segregation may be made by attaching an E to code numbers when referring to elementary costs. Segregation on a direct basis can be accomplished very easily under instruction. Under classifications, percentages, floor space, etc. may be necessary for calculations. For a more comprehensive system of coding, K might be used for kindergarten, E for grades one through six, J for junior high and H for senior high; C can be used for designating junior college expense. Allocations by buildings can be accomplished by coding, but subsidiary ledgers would serve more satisfactorily when the financial picture becomes complicated by a large number of buildings. Varying procedures will be used to fit each school's own individual situation. For the classification of expenditures, the following outline is given:

GENERAL FUND

General Control

This classification includes business and educational management of school affairs, such as secretary, treasurer, officials in charge of buildings, supplies, census, attendance, etc. The salary of superintendents who also are teachers

should be divided between general control, Code No. 100, and instruction, Code Nos. 200, 210, and 215 in proportion to the amount of time given to each.

Code Nos.

100-124-ADMINISTRATION SALARIES Column 8

- 100-Salary of superintendent and assistant superintendent
- 105-Salary of superintendent's secretarial assistants
- 110-Salary of district secretary
- 115-Salary of district secretary's clerical assistants
- 120-Salary of buildings and grounds supervisor if employed regularly. Otherwise charged to maintenance.
- 125-149-ADMINISTRATION OFFICE SUPPLIES, MATERIAL, AND AIDS Column 9
 - 125-General office expense, as minute books, accounting forms, stationery, postage, forms, etc.
 - 130-Election costs-ballots, notices, poll books, rent on voting places, drayage, fees for judges and clerks. (Includes bond election)
 - 135–Census costs
 - 140-Professional books, magazines, and fees (association memberships)
 - 142-Publishing fees (ie) publishing local budgets and financial statements in the newspaper, etc.
 - 143-Budget interpretations (expense for publishing budgets for distribution to board members and citizens)
 - 144-Teacher directories and board manuals
 - 145–Other costs

150-159-LEGAL AND CONSULTATION SERVICES Column 10

- 150-Auditing of school accounts
- 155-Legal advice and other services of legal nature (Includes salaries, fees, court costs)
- 156-Appraisals
- 157–Other consultive services

160–179–TRAVEL EXPENSE Column 11

160—Board of directors 165—Secretary

170-Superintendent

Telephone (Under Code 455)

175-Teachers (Permissable to pay teachers' travel expense out of here or put that portion of it in Instruction)

176-Other travel claims by individuals for administration travel

180-199-OTHER COSTS OF GENERAL CONTROL Column 12

180-Expense of building and grounds supervisor other than salary 185-Other

Instruction

This classification includes expenditures for actual teaching or the improvement of teaching. Salaries of individuals who are both administrators and teachers or supervisors should be divided between administration, supervision, and instruction according to the amount of time given to each.

200-219-SALARIES OF HIGH SCHOOL PERSONNEL Column 13

200—Principals 204—Supervisors 205—Regular teachers 210—Special teachers 215—Substitute teachers

200J-204J-205J-210J-215J-Same as above

200E–219E–SALARIES OF ELEMENTARY PERSONNEL Column 15

200E-204E-205E-210E-215E-Same as above

220-244-CLERICAL AND PPROFESSIONAL EXPENSE Column 16

220-Salaries of clerical help

230-Expense for standard test, stationery, forms

235-Conferences, workshops, etc. (Include consultants fees)

240–Professional books, magazines, materials

241-Car allowance and travel expense for professional staff

242-Other expense

245-259-INSTRUCTIONAL SUPPLIES, MATERIALS, AIDS Column 17

245—Art supplies 246—Audio visual aids 247—Drivers training 248—Industrial arts 249—Homemaking 250—Music instruction 251—Science 252—Physical education 253—Vocational agriculture 254—Testing program 255—General supplies 256—Commercial

257–Other

260-264-TEXTBOOKS AND SUPPLEMENTAL READERS Column 18

265–269–LIBRARY BOOKS AND SUPPLIES Column 19

270–289–SUPPLEMENTAL INSTRUCTIONAL ACTIVITIES Column 20

- 270-Commencement expense, speakers, diplomas, printing, gown rental, rental of buildings, etc.
- 275—School exhibits—cost of material and other items for special exhibits which are a part of instruction

290–299–OTHER COSTS Column 21

Extra column Column 22

Auxiliary Services

This classification includes services which are secondary to the main purpose of the school such as transportation of pupils, and services which seek to harmonize administration and instruction such as health service and attendance service.

16

300–329–TRANSPORTATION Column 23

300–Salaries of drivers and mechanics 305–Supplies (gas, oil, tires, chains, etc.)

Note: 245J for junior high school 245E for elementary. Applies for Code 260–299.

310-Contract with private carriers 311-Contract with public carriers 312-Contract with parents 315-Repair parts 320-Labor 325-Insurance 326-Rent 327-Storage 328-329-Other costs

Note: Subsidiary 14x17 ledger TR-1 provided for breakdown as listed here.

330–349–SCHOOL LUNCH Column 24

330–Salaries 335–Food 340–Supplies 345–Utilities

350-359-HEALTH SERVICE Column 25

350—Salaries for doctors, nurses, etc. 355—Supplies and materials 359—Other health costs

360–369–COMMUNITY SERVICES Column 26

360-Salaries for adult education instruction[°] 362-Other expense for adult education[°] 363-Public library 365-Playground expense 367-Other services

370-379-REVOLVING FUND ACCOUNT Column 27

370-Regular 371-Special activity fund 372-School lunch 373-Veterans training 374-Adult education program 375-Other

380-399-OTHER COSTS FOR AUXILIARY SERVICES Column 28

380-Salaries for summer programs
383-Supplies and materials for summer programs
385-Other costs for summer programs
387-Attendance service
390-Tuition payments for high school pupils
392-Tuition payments for junior high school pupils
395-Tuition payments for elementary pupils
397-Refunds for overpayments of tuition
398-Other costs
-Additional equipment goes under capital outlay

-Replacement of equipment under maintenance except school buses

(See transportation section)

Column 29–Extra column

Operation

This classification includes the cost of keeping the school buildings open and ready for use.

400–409–SALARIES Column 30

400–Custodians 405–Part time help

410–439–SUPPLIES Column 31

410-Paper supplies as toilet paper, towels 415-Cleaning items and compounds as soaps, cleaners, brooms, mops, etc. 420-Preservatives, as wax, sealers, etc. 425-Electrical supplies as light bulbs, plugs, fuses

430–Other

440–459–UTILITIES Column 32

440–Fuel, for heating systems. Include transportation and drayage on fuel here 443–Gas

^o When provided by school district. A program which is self-supporting through tuition charges, etc., should be accounted for in the revolving account.

445–Electricity 450–Water 455–Telephone and telegrams 456–Other

460–499–OTHER SERVICE Column 33

460–Gasoline for power machinery

- 465–Labor on upkeep of grounds when not included in Code 500
- 470-Laundry service and cleaning service (Charge here unless it can be applied elsewhere)
- 475–Other

Maintenance of Plant

This classification includes cost of repairs and upkeep for the physical plant and its equipment.

500–519–BUILDINGS AND GROUNDS Column 34

- 500-Labor for repair (If voters of district have voted bonds do not include here but under schoolhouse fund)
- 505–Materials for repair such as window glass, paint, varnish, cement, sand, etc.

510–Cost by contract 515–Other costs

520–569–SERVICE SYSTEMS Column 35

520—Labor for repair to heating system 525—Materials for repair to heating system 530—Labor for repair to ventilating system 535—Materials for repair to ventilating system 540—Labor for repair to plumbing system 545—Materials for repair to plumbing system 550—Labor for repair to other service systems 555—Materials for repair to other service systems 560—Other costs

570-589-FURNITURE, EQUIPMENT Column 36

570–Labor for repairs (cost by contract 576)

575–Material for repairs

- 580-Replacement of furniture and equipment (buses for replacement not included here but under Capital Outlay, Column 42)
- 585–Other

590–599–MISCELLANEOUS COSTS Column 37

Fixed Charges

This classification includes recurring and uniform expenditures.

600–604–INSURANCE PREMIUM Column 38

Individual Code numbers can be formulated to designate various types of insurance, or 600 followed by a letter to designate type such as 600F for fire insurance may be used.

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If repairs are done by contract, use 526, 536, 546, 556, since labor and materials are included in contract price.

605-629-RENT Column 39

605—Buildings and sites 610—Auditoriums, classrooms, gymnasiums, and field houses 615—Classroom equipment 620—Office equipment 625—Other costs 630-659-TAXES, ASSESSMENTS Column 40

630-Retirement (state) I.P.E.R.S. districts share

632-Retirement (national) F.I.C.A. districts share

635-Local retirement plan

640-Special assessments, such as paving of streets

645–Surety bond for secretary

650—Surety bond for treasurer

655-Surety bond for other individuals

659–Other costs

660–669–OTHER COSTS Column 41

Capital Outlay

This classification includes additions to the school plant and its equipment which are not specifically authorized by vote of the electors and are hence paid from the general fund.

700-719-ADDITION TO CAPITAL OUTLAY Column 42

700-Equipment 705-Furniture 710-New buses (additions or replacements) 715-New driver training cars 719-Other

720-769-ALTERATIONS TO PHYSICAL PLANT Column 43

720-Labor for old building and sites alterations

725-Materials for alterations

730-Labor for alteration of ventilating system

735-Materials for alteration of ventilating system

740-Labor for alteration of plumbing system

745-Materials for alteration of plumbing system

750-Labor for alteration of heating system

755-Materials for alteration of heating system

760-Labor for alteration of other systems

765-Materials for alteration of other systems

770–799–OTHER COSTS Column 44

Debt Service

800-839-BONDS AND INTEREST Column 45

800—Interest on registered warrants 805—Judgment bonds 810—Other

840-849-TRANSFER TO SCHOOLHOUSE FUND Column 46

SPECIAL COURSES FUND

850-899-SPECIAL COURSES FUND EXPENSE Column 6 (Expenditures limited to salaries of instructors)

SCHOOLHOUSE FUND

Capital Outlay

Expenditures authorized by the voters of the district which increase the amount of property owned by the district.

925—Purchase and installation of new ventilating system 930—Purchase and installation of other service systems 935—Purchase of new equipment 940—Purchase of new furniture 941—Other

945–959–ALTERATIONS Column 50

945—Labor for repairs or alterations of buildings and grounds 950—Materials or alteration of building and grounds 955—Cost by contract

Debt Service

960–969–PAYMENT OF PRINCIPAL Column 51

960–Original bonds 965–Funding bonds

970–979–INTEREST ON BONDS Column 52

970–Original bonds 975–Funding bonds

980–989–OTHER DEBT SERVICE Column 53

980—Interest on registered warrants 985—Other

990-TRANSFER TO GENERAL FUND Column 54

900–909–SITES Column 47

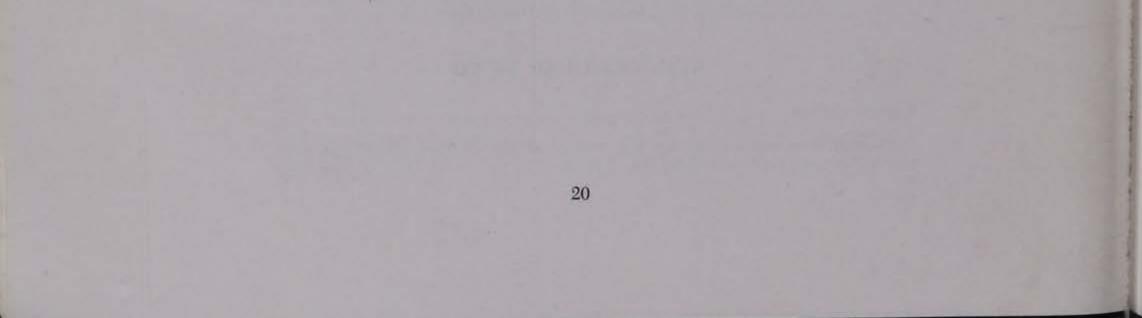
- 900–Purchase of sites (Section 296.1)
- 905-Improvement of sites including grading, fences, etc. (Not payable from site fund-payable from funds voted for purpose or surplus) (Section 296.1)

910–914–BUILDINGS Column 48

- 910-Erection of new buildings. Include here payments made to contractors and architects.
- 915–944–PURCHASE OF NEW SERVICE SYSTEM AND EQUIPMENT Column 49

915–Purchase and installation of new heating system

920-Purchase and installation of new lighting system



CAPITAL OUTLAY FROM BOTH FUNDS

The term "Capital Outlay" refers to an expenditure which increases the amount of property owned by the district. Whether or not an expenditure for Capital Outlay should be charged to the general fund or schoolhouse fund depends upon the authorization for the expenditure. If the issuance of bonds, or a levy for a special purpose has been authorized by the voters of a district at an election, the expenditure for that purpose should be paid from the schoolhouse fund. If the expenditure has been made by decision of the board of education alone, payment should be made from the general fund. Expenditures for purchase or improvement of real property may be made only from the schoolhouse fund and only pursuant to vote of the electors, unless the board has made a special levy for the purchase of sites, as provided in Section 297.5, Code of Iowa. (1938 Report of the Attorney General, p. 210) The following illustration may be of value in making this distinction clear. Some new pupils' desks are purchased. If the voters of a district have authorized the issuance of bonds for the purpose of erecting and equipping a building and the desks purchased are to be used in this building their cost should be paid from the schoolhouse fund. However, if a board finds that it needs more desks for a room or building and no bonds have been voted for this specific purpose, the cost of such desks should be paid from the general fund and charged to "Capital Outlay."

DEBT SERVICE FROM BOTH FUNDS

The term "Debt Service" refers to the cost of retiring outstanding indebtedness. The only debt service charges to be made against the general fund are for the interest on outstanding warrants against that fund and all judgments brought against the school district. The interest on an outstanding warrant is to be charged against the same fund as that upon which the secretary's warrant is written. Interest payments out of the general fund are recorded under column 45 of Form S12. (For payment of judgments, see Sections 298.15 to 298.17) was made has been accomplished. School boards may transfer such moneys by resolution passed and made of record by the board. Forms of the resolutions may be secured from the State Comptrollers Office, State Capitol Building, Des Moines.

The department advises all boards to get the vote of the people in transferring money from the schoolhouse to the general fund if there is a question as to whether it is actually a dead fund.

REVOLVING FUND ACCOUNT

The revolving fund is that account in the general fund which is intended to be self-supporting. This includes expenditures for goods or services which are deemed to be advancements and which usually will be reimbursed by money from sources other than the general fund tax revenue.

Purposes of Revolving Fund Account

A. Provide a complete, uniform and permanent system of records for all transactions of this type.

Although a considerable number of school districts have advanced funds for which they have expected full or partial reimbursement there has been little uniformity of accepted definition and classification. Acceptance of the responsibility of stewardship for administering the business affairs of the school district implies that there be a complete, adequate and revealing accounting of all school moneys.

B. Curb the over-statement of true expenditures and disbursements.

Many school districts provide some incidental services merely as agents. By recording these expenditures as a general fund disbursements, the educational services which a district provides are misrepresented. The most common types of such transactions are those in which materials are purchased for resale. If a board of education purchases textbooks for resale to pupils and accounts for this purchase

Payments upon interest and principal of outstanding bonds, and also interest on schoolhouse fund warrants are to be recorded under the schoolhouse fund as "Debt Service" in Columns 51, 52, and 53 of Form S12.

TRANSFERS

Section 279.31 states that if after the annual settlement on June 30 there is a surplus in the general fund, it may be transferred to the schoolhouse fund by a resolution of the board. Sufficient balance should be retained in the general fund to pay for current operating expenses. Transfers are made by warrant drawn on the fund from which the money is transferred. The amount transferred from the general fund to the schoolhouse fund may not be spent without authorization of the voters.

Transfer of schoolhouse funds to the general fund can be done by a vote of the people, Section 278.1 (5). Section 24.21 does state that when the necessity for maintaining any fund of the municipality has ceased to exist, and a balance remains in said fund, the board shall declare by resolution, and upon such declaration such balance shall be transferred to the fund designated by the board. Dead funds are moneys left after the purpose for which the levy under "free textbooks" and "library supplies" it implies a service which the school district is not rendering.

C. Facilitate the introduction and administration of worthwhile activities.

Through the temporary use of school district "tax money" school boards may speed up the introduction of worthwhile activities and services. When there is reasonable assurance that an amount so advanced will be returned, it should be charged to this account.

CAUTION: This account should not be used to conceal the expenditures for services regularly provided and/or administered by the school district Such expenditures should be accounted for in other "General Fund Accounts." e.g. A school district administering a transportation program should account for these expenditures under "Transportation, Auxiliary Services."

Illustrations of Revolving Fund Transactions.

- A. Purchases and receipts for textbooks which are rented or resold to pupils.
- 21

- B. Purchases and receipts for locker keys which are rented to pupils.
- C. Advances to extra-curricular activities.
- D. Other expenditures which are in accord with the definition and purposes for which the revolving fund has been established.

Management of Revolving Fund Receipts and Disbursements.

A. Accounting for Receipts and Disbursements

Receipts should be entered in Column 5 and 17 of the Receipts Register, Form S11.

Disbursements for that portion of purchases for which a return is later anticipated should be entered in the Secretary's Warrant Distribution Register (Form S-12). Columns 5 and 27 should be coded according to suggestions hereinafter described.

The secretary can use Columns 17 in Form S11 and Column 27 in Form S12 as the control record for revolving funds. The subsidiary ledger Form RA-1 should be used to provide the detailed support for the transactions recorded in Columns 17 and 27 of Forms S11 and S12.

B. Establishing the Accounts

When a purchase is made by the school district for which a return is anticipated, the warrant should be written and payment recorded under Column 27, Warrant Distribution Register. It should also be posted in the Subsidiary Ledger, Form RA-1, Revolving Accounts under the proper classifications such as textbooks, supplies, etc.

When cash has been acquired from the sale of textbooks, supplies, etc., it is returned to the general fund as a receipt under Column 17, Form S11 Receipts Register. It will also be recorded under proper classification on Form RA-1 for a detailed breakdown of receipts as well as expenditures according to accounts.

Coding

The accounts such as textbooks, supplies, locker keys, etc., are regular accounts or Code 1410 and 370 in the Receipts Register and Warrant Distribution Register. Coding in the subsidiary form is not necessary since the regular account is broken down by columns.

	Receipts	Disbursements
Regular Account		370
Special Activity Fund Account	. 1405	371
School Lunch	1410	372
Veterans Training Program		373
Adult Education Program	1416	374

C. Supplementary Report For Subsidiary Accounting

port the true status of revolving fund accounts. Simply stated, it reveals the cash received from sales plus the amount of goods on hand minus goods purchased. This will reveal the true balance or deficit of the individual accounts. The Subsidiary Ledger, Form RA-1, may show that the school supplies account has only a balance of \$10. However, by formulating this report, it may be found that this account has \$50 worth of supplies on hand. The consideration of goods on hand as well as cash can save the board needless spending and prevent overbuying.

It is recommended that this report be made at least once a year, and if only once, on June 30 or perhaps May 30 in time to consider it in formulating budget needs for the revolving fund. For those who are interested in keeping an accurate inventory for purposes of completing the supplementary report. Form RA-3 is recommended. A sheet is used for each account as illustrated for textbooks and supplies, so that the cash value of goods on hand and unsold can be more easily ascertained.

As an example we can take the textbook account illustrated on page 23. Entries are shown on the three forms, RA-1, RA-2, and RA-3, illustrated on page 23 of the manual to give a clearer picture of the procedures used to account for the true financial condition of each revolving fund account. During the year, the board issued checks for \$1,000 for textbooks. This \$1,000 would be recorded under Columns 5 and 27, Warrant Distribution Register, and Columns 6 and 8 of Form RA-1. It would appear in Column 8 of RA-1 as a disbursement. During the course of the year, \$500 worth of the textbooks are sold. When this money is turned over to the secretary, the secretary records these collections under Columns 5 and 17, Receipts Register Form S-11, and Columns 5 and 7, Form RA-1. At the end of the year, the control report, Form RA-1, will show a disbursement of \$1,000 and receipts of only \$500 or a net deficit in terms of cash on hand as \$500.

However, when the supplementary report on Form RA-2, Financial Statement-Revolving Account, is made, a true financial picture will be presented. Column 5 will show the \$500 collected for sales; Column 6 will reveal the value of textbooks on hand (this can be gained from inventory kept on Form RA-3) which in this case is \$700. Column 7 indicates no cash surplus. Thus there is not a deficit but the account balances out since there are \$700 worth of books on hand. Column 2 and Column 4 give a picture of what trends occur in the depletion of the inventory from the beginning of the period to the end. It will be a control on materials and supplies on hand. In the Warrant Distribution Register, the revolving fund will show disbursements of \$1,000 on the part of the textbook account and receipts of \$500. Thus a deficit will show here also. However, in making out a budget for textbooks as a part of the revolving fund account for the coming year, the board can consider that they have \$700 on hand in the form of textbooks. If costs for textbooks are estimated as \$1,500 for the coming year, then, rather than budget \$1,500 on the basis of the Subsidiary Control Account, Form RA-1, or the Warrant Distribution Register, which shows a deficit of \$500, they need budget only \$800 on the basis of the Financial Statement Form RA-2 which shows there are actually \$700 worth of books on hand. Form RA-3 will give an accurate picture of what type and classification of text-

At the close of the year, a supplementary report should be made which gives an adequate review of each revolving fund account. The purpose of such a report is to reveal how much the board need plan to allot to the revolving fund accounts for the next year. Such a report will reveal the status of each individual account in the revolving fund not only in terms of cash on hand but in terms of value of goods on hand. Form RA-2 (Financial Statement-Revolving Accounts) is used either on a monthly or yearly basis to re-

SUBSIDIARY LEDGER REVOLVING ACCOUNTS

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					T												
1-2-53	SUPPLY CO.		4531			200	-					200 -					
8-1-53	and the second s		4541			350	- 1	-	350 -				-				
9-3-53	SCHOOL DISTRICT	123		500	-			500 -									_
10-2-53	BOOK CO.		4561			450	-		450 -	-		104403					
10-18-53	SUPPLY CO		45 85			150	-					150 -					

			10.5			190 -		
- 5- 64 SCHOOL DISTRICT	132	-	190 -		1			
4-54 BOOK CO.		4601		200 -	200 -	North Street Street		

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KEY: COLUMN "4" EQUALS THE SUM OF COLUMNS "2" AND "3". COLUMN "8" EQUALS THE DIFFERENCE BETWEEN COLUMN "4" AND THE SUM OF COLUMNS "5", "6", AND "7".

T	T	T		-	1		-	F
TOTALS								

48 U.S. HISTO

THIS FORM IS TO BE USED BY THE SUPERINTENDENT OR WHOEVER ELSE LISTS GOODS ON HAND AT THE CLOSE OF THE YEAR." THE TOTAL OF EACH INVENTORY SHOULD, OF COURSE, AGREE WITH THE AMOUNT SHOWN ON FORM RA-2. RECOMMENDED SIZE FOR EACH INVENTORY SHEET IS 84 x 134 OR 81 x 14.

131

23

INVENTORY

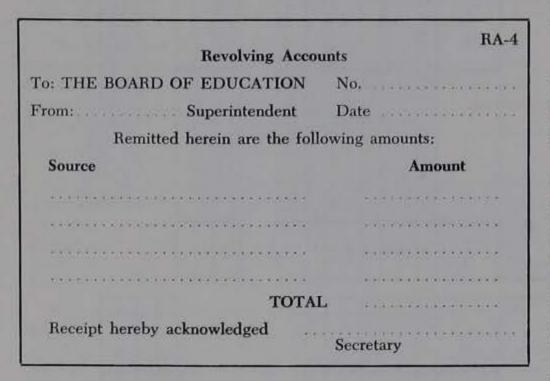
AS OF JUNE SOTH 19___ BOOKS TOTAL VALUE FROM E EM S 5 3 4 2 22 08 96 DRLD AND MINE WHITE BOOK CO. 12 47 29 . . . HY YORK BOOKS 19 80 45 REDER BOOK CO. E SPELLER 11 04 48 8 (8) 187 N HISTORY 2 -48 -1. N. H. SHORTHAND 40 -2 50 READERS GREEN BOOK CO. 1 75 10 25 . . . LITERATURE 100 12 -. . IL GEOGRAPHY

	T		-1				1.
TORY	REDER	. 800	K CO.	1	36	65	18
AN HISTORY	r			3	50	24	50
						100	00

books are included in the inventory on hand at the end of the period.

As another example, let us say we had \$20 worth of supplies for resale on hand at the beginning of the year such as pencils, erasers, etc. The board issues a check or checks for replenishing these supplies of \$200. During the year, sales of supplies to students amount to \$190. The inventory at the end of the year amounts to \$40. In the Subsidiary or Control Ledger, Form RA-1, cash receipts will be \$190 and disbursements \$200 or a net deficit of \$10. However, the supplementary report—Financial Statement, Form RA-2, will show that the supplies account has \$40 worth of supplies on hand at the end of the year to be considered for budget purposes.

SAMPLE RECEIPT FOR REVOLVING ACCOUNTS



TRANSPORTATION

Transportation is a part of Auxiliary Services and one column is provided for transportation receipts in the Receipts Register and also one column in the Warrant Distribution Register. State Transportation Aid should be recorded in Column 9, State Appropriations, Receipts Register, Form S-11. There is further provided Form TR-1, Transportation Subsidiary Distribution Register, Page 26, for a detailed breakdown of transportation costs necessary for efficient operation. Individual bus records can be kept on Form TR-2, page 26 of the manual, on a monthly basis to point out which buses are operating more efficiently than others. These recommended forms can be mimeographed or purchased and placed on clip boards in each bus.

The Transportation Subsidiary Distribution Ledger does not have a place for receipts since the Receipts Register has Column 17, Capital Outlay, Form TR-1, appears under Capital Outlay, (addition to capital outlay) column 42, Form S12. Column 18, Debt Service, Form PR-1, appears under Debt Service, Column 45, Form S12.

For example, if the secretary issues a warrant, number 4041, for \$100 to the Hills Service Company to cover the cost of a new tire and heater for replacement, the following procedure would take place on the Subsidiary Transportation Distribution Register. Date of check, Column 1; to Hills Service Company, Column 2; warrant number 4041, Column 3; total amount paid \$100, Column 4; \$25 for tire, Column 9; \$75 for a new heater for bus, Column 13.

These amounts would be transferred to the Warrant Distribution Register, Form S-12, as follows: Date, Column 1; to whom, Column 2; warrant number, Column 3; code numbers 305 and 315, Column 4; and total amount \$100, Column 5. The \$100 would be recorded under Transportation, Column 23.

The Subsidiary Ledger serves to keep a close account of expenditures for transportation without having to pull these costs out of the Warrant Distribution Register. It gives a detailed analysis of expenditures for unit costs and required reports.

The Individual Monthly Bus Operating Record Form TR-2, can be used to keep the cost for each bus plus pertinent information needed for cost analysis. The forms can be kept by the bus driver on a clip board. The form enables a daily record to be kept of the miles traveled and all the costs incurred by the bus for each day of operation. It is recommended that the drivers record the speedometer readings at the end of each day although some schools may prefer to do it only twice, once at the beginning of the month and once at the conclusion. The form as illustrated on page 26 of the manual is self-explanatory and can be mimeographed. If a bus or buses are used for school activities outside the daily transportation field, the number of miles traveled could be kept on a separate sheet. At the end of the year, the number of miles traveled for activities can be multiplied by the average cost per mile for all buses and subtracted from total operating costs since the cost of transportation for extra-curricular activities cannot be included in figuring per pupil costs for transportation billing.

PURCHASE OF BUSES

(1). Contracts for that purpose must be made in duplicate for the purchase of both chassis and bus body. A copy of the resolutions of the board for the purchase of said equipment should be included in the contract. Said contract must provide that at least one-fourth of the cost will be paid on delivery and the balance paid in not to exceed five equal installments on the dates specified with accrued interest due at a rate not to exceed 4 per cent. The number and date of

a column for these receipts which are from a limited number of sources. They can be recorded, coded, and tabulated from month to month.

Form TR-1 allows a financial breakdown of the cost of transportation for the purposes of reports and analyzing costs. Columns 5 through 16 contain costs that would appear under Column No. 23, in the Warrant Distribution Register, Form S12.

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each warrant with the date of payment shall be stated in the contract.

(2). Warrant for down-payment shall be issued when the bus is delivered and shall be cashed at once. No more than five additional warrants, covering the cost of each vehicle purchased, for not to exceed one-fifth of the balance due and the date of payment on each vehicle, shall be issued at the time of purchase. These additional warrants shall be presented to the treasurer of the district and endorsed "not paid for lack of funds" and shall draw interest at the rate agreed upon but not to exceed four per cent. Copies of contracts and a letter of approval from the county board of education for the purchase of bus body and chassis shall be delivered to any bank or person who purchases said warrants and the holder shall present said warrant to the board for payment on the date due as provided in the contract.

Form TR-F-17-4912 shall be used when County Board approval is required. If bus is to be paid for over a period of five years, eleven copies of TR-F-17-4912 are necessary. These forms may be secured from the County Superintendent.

Details of Purchase Procedure

a. If the contract provides for buying the bus over a five-year period, the Board of Education will issue six copies of Form TR-F-19-4911 per body, and six copies of Form TR-F-19-4911 for chassis. One copy each of the contract for body and chassis shall be kept for the secretary's files.

b. Secretary shall issue necessary warrants for meeting terms of contract. At least one warrant must be drawn for the one-fourth down-payment on body and one for the onefourth down-payment on chassis and not more than five equal warrants drawn for the annual payments on body and not more than five equal warrants drawn for annual payments on chassis.

c. Said warrants must be drawn in favor of the firm or company selling the respective body and chassis.

d. Each warrant must have one copy of the contract and one copy of County Board Approval attached. e. Said warrants with contract attached must be presented to treasurer of school district who will stamp said warrants as follows:

> "Not paid for Lack of Funds" This warrant to be presented for payment on 19 or when called for payment.

Treasurer, School District

f. The person or company who receives these warrants may sign them over to any bank or person with or without recourse as follows:

> Pay to the order of (Name of bank or person) with or without recourse (Name of payee)

g. Banks or individuals may accept these warrants as herein provided.

In purchasing school buses, there are some rules that may be followed in alloting the costs. The cost of school buses whether replacements or additional buses are placed under Capital Outlay, Col. 17 in Form TR-1 and under column 42 in the Warrant Distribution Register. The reason for this procedure is that school buses can be depreciated at 1/7 of the cost for 7 years. This procedure makes it easier to calculate depreciation than if the buses bought as replacements were put under both Maintenance and Capital Outlay. For example, if the school received \$1,000 for their old bus, and the new one costs \$4,000, then \$3,000 will be entered under Capital Outlay.

For further detailed information on Transportation Accounting Bulletin TR-B-5 has been sent out from the Transportation Division, Department of Public Instruction.

SUBSIDIARY TRANSPORTATION DISTRIBUTION REGISTER

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PAYROLL PROCEDURE

Individual Employee Payroll Form PR-1 (Page 28)

This form contains a place at the top for personal data concerning the employee that should be common knowledge of the superintendent, secretary, and board. The personnel record which is self-explanatory has room for facts pertinent to efficient payroll procedure.

In making out Form PR-1, Column 1 allows enough space for the pay period from the beginning date to the concluding date, i.e. 4-1-54-4-30-55. Column 2 records the monthly contract salary, Column 3 records any additional salary beyond contract salary that an individual may rereive. Column 4 records deductable absences, and Column 5 records total pay due for the payroll period, a total of columns 2 and 3 minus Column 4. The number and amount of withholdings taken out of the employee's salary can be recorded in Columns 6 through 12. Column 13 is the total of all withholdings found in Columns 6 through 12. The net salary, or the amount the employee actually receives on his check, is the difference between Column 5, total pay, and Column 13, total withholdings. Column 14 is used to record net salary that will appear on the payroll warrant. Column 15 provides space for the warrant number, and Columns 16 and 17 provide a running account of sick leave used and the balance remaining for the employee.

Periodic totals are kept of individual earnings in order that the reports required by the Federal Government and the Iowa Public Employees Retirement System may be more conveniently filled out. Monthly employee statements of earnings and deductions furnished by the secretary to the employees can also be made out from the Employees Individual Pay Record, Form PR-1.

Group Payroll Register Form S-18 (Page 28)

The warrants written for withholding tax and the employees' share of retirement payments would be part of total salaries. When listing warrant numbers for salaries list the first and last warrant number as 26-37 (warrant numbers 26 through 37).

Warrants written for deductions can be recorded on Form S-18 where monthly totals for deductions are tabulated. If net salaries are used in the Warrant Distribution Register then deductions would need to be separate entries on Form S-12. Procedures are optional.

Instructions and forms for deductions authorized by statute may be secured from the United States Treasury Department, Office of Collector of Internal Revenue, Des Moines, Iowa, and the Iowa Employment Security Commission, Des Moines, Iowa.

A rule that can be followed in determining how to allot a salary is as follows. In reporting salaries of teachers, salaries may be prorated and entered in the various classifications according to the amount of time they devote to the various areas of instruction. In those cases where a persons work load is equally divided between the high school and the elementary grades one half of his salary would be alloted to high school instruction and one half to elementary instruction. The superintendent's salary will be divided between the classifications of General Control and Instruction in most cases. The procedure of using the element of time devoted to the various departments would appear to be the fairest and most satisfactory method. The allotment of salaries of the other employees does not present the problem that arises in allotting the salaries of the professional staff.

SPECIAL COURSES FUND

The special courses fund is a separate fund from the general fund. Provisions in the law for administering this fund are very vague. In order to avoid duplicate bookkeeping, schools have followed the procedure of paying all salaries from the general fund and then reimbursing the general fund by check from the special courses fund for the amount of the salaries allocated to the special courses fund. This procedure has been recommended by the State Auditor. For instance, if salaries for a month total \$1,500 and \$300 of this is allocated to the special courses fund, then the \$1,500 would be paid from the general fund. A check then would be written out of the special courses fund to reimburse the general fund. In some cases depending on the financial status of the school this reimbursement might occur only quarterly or annually. The point to be remembered is to be sure reimbursement is made to the general fund from the special courses fund to cover all obligations set up for the special courses fund in determining allotment for salaries. Also in computing costs for tuition purposes the amount paid from the special courses fund for salaries must not be included in the computations.

Employees can be listed by classification. The superintendent and secretary will be listed under the Administrative Classification of General Control. The high school staff next in alphabetical order, surname first. A subtotal of the wages of the group can be kept. The code numbers are 200, 205, 210, 215. The elementary teachers can be listed next in the same manner. Next comes bus drivers, lunchroom employees (if the program is accounted for in the general fund), health, service, adult education and custodians.

Upon the completion of the monthly payroll, a grand total can be tabulated for total salaries. The total salaries can be spread on one line in the Warrant Distribution Register, Form S12. Total salaries can be spread by classification as found in Columns 12, 13, 14, 15, 16, 17, 18, and 19 of Form S18.

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GROUP PAYROLL REGISTER

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FORM 3-18 CHOUF PAYNOLL REGISTER

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It is recommended that a form similar to Form PR-4 be used to indicate to the employee the amount deducted from his gross salary. This form would be made out for each payroll warrant issued. The form or one similar to it can be mimeographed. Recommended size 3¹/₂" by 8".

	Form-PR-	5
	School District	
	Iowa	
	Payroll Deduction Authorization	
	Date	
То		
I hereb	by authorize you to make a deduction from my salary amounting to \$	
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		÷ 35
*******		*(*)
Effective	from	• 12
Employee	es Signature	
Signature	of Spouse	- 81

For deductions other than those required by statute it is recommended that a payroll authorization form be made out on 4'' by 6'' cards for each employee.

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IOWA STATE TRAVELING LIBRARY DES MOINES, IOWA

SCHOOL LUNCH PROGRAM

School Lunch Accounting may be handled by whichever of the three following methods the Board of Education decides to use.

- Method I An individual account under "auxiliary services" in the general fund using the code numbers 330-349.
- Method II A separate account used exclusively for school lunch accounting or a controlled account in the special activities fund account. For audit purposes the separate account used exclusively for school lunch accounting is recommended.
- Method III A combination of methods 1 and 2. This will be used in cases where the school desires to pay some items of school lunch expense e.g. utilities, equipment, and for labor from the general fund and desires to pay for the cost of food from school lunch receipts.

Whichever one of these three plans is used, the school lunch record recommended by the school lunch division should be used as a supplementary record by the school lunch manager to facilitate the making out of the monthly claims for indemnification from Federal funds.

Method I If this method of school lunch accounting is to be used, all receipts including childrens' payments for lunches, adults' payments for lunches, federal monthly reimbursement check, and any other cash income for school lunch are to be deposited in the general fund. Disbursements for school lunch purposes are to be made in the same manner as any other disbursements from the general fund. All receipts and expenditures for school lunch are to be coded according to code numbers set up in this manual.

If this method of school lunch accounting is Method II to be used, a revolving account shall be set up under the direction of the authorized school lunch representative who is named in the school lunch application. This authorized representative shall be authorized by the board of education to issue and sign checks on this account. He must be bonded and also be required to submit a monthly report of this account to the board of education. If the school lunch account is to be a controlled account within the Special Activities Fund Account the same procedure is to be used with all school lunch entries properly coded so these entries can be identified.

pense, e.g. cost of equipment, cost of utilities, and cost of labor from the general fund.

- Form SL-1 and SL-2 are a subsidiary school lunch distribution register. (See appendix.)
- Form SL-1 is to be used for recording school lunch receipts

Col. 1–Date

- Col. 2–Received from
- Col. 3-Receipt number (If school lunch collections are made by teachers and money turned in to the office periodically, a receipt should be issued for each such transaction.)

Col. 4-Total amount received

- Col. 5-6-Record collections for sale of lunches to students in Col. 5 and to adults in Col. 6
- Col. 7-Record monthly Federal aid reimbursement check. (Should be recorded in the month in which it is received.)

Col. 8-9-Record any other receipts

Col. 10-11-12–Show disposition of cash received

Form SL-2 is to be used for record school lunch disbursements

- Col. 1-Date
- Col. 2-To whom paid
- Col. 3-Check or warrant number
- Col. 4-Code number
- Col. 5-6-7-Show method of payment
- Col. 8 to 14-Show school lunch expenditures from nontax sources.

Col. 8-Food

- Col. 9-Any non-food items including supplies, utilities and miscellaneous expenditures
- Col. 10-Replacement, repair, or additions to equipment
- Col. 11-14–Labor costs

30

- Col. 11–Net salary (after deductions)
- Col. 12-Amount of federal income tax withheld
- Col. 13-Social security-Amount withheld for federal social security and for IOASI
- Col. 14-Any other labor costs
- Col. 15-16-17-18-To be used if any of these items are paid from the district general fund

Method III If this method of school lunch accounting is to be used, all school lunch receipts are to be deposited to the school lunch revolving account and payments for **food** are to be made from this account in the same manner as used in Method 2. Method 3 of school lunch accounting, however, provides for the payment of certain items of school lunch ex-

MAINTENANCE AND CAPITAL OUTLAY

Whenever new equipment is purchased as replacement for worn out equipment (except in the case of school buses) the cost of the new equipment is placed under maintenance. For example, the school district purchases a new typewriter as a replacement. Cost of new machine is \$140. Trade-in allowance on old machine is \$50. Cost of replacement to school district is \$90 which is recorded under maintenance. The exception to this rule is buses bought as replacements which are put under Capital Outlay.

Any new additional equipment costs are put under Capital Outlay. For example, a typewriter purchased in addition to present machines will go under Capital Outlay.

SALES AND USE TAX RECORD

School districts are exempt from the payment of sales and use tax except in the case of construction. In the case of construction, schools should follow the old procedure. The contractor will certify to the school district the items for which he has paid sales tax. The school district in turn can file with the State Tax Commission, on blanks provided by the tax commission, for this tax refund. These blanks and materials should be secured from the tax commission before construction is begun.

PAYMENT OF SCHOOL WARRANTS BY DEPOSITORY BANKS

The method which is here described has been approved by the Department of Public Instruction, the Auditor of State, the Attorney General, and the Superintendent of Banking. It aims to simplify the procedure for making expenditures by school districts and gives the depository banks authority to pay school warrants and charge them against the account of the district. Since the treasurer of the school district is by law the custodian of its funds, the authorization for such procedure must come from the school treasurer.

The school treasurer should issue to each depository bank a copy of Form T-16, Treasurer's Authorization to Depository Bank. A copy of this form is shown below. This authorization should remove the difficulty of school warrants circulating through bank clearing channels and gives the depository banks definite authority from the treasurer to cash them. The attention of school officers is directed to the following points: presented for payment. If the treasurer has issued this authorization to depository banks the school warrant (order on treasurer), which is signed by the president and the secretary should carry the notation:

Payable	through.		Bank
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...., Iowa

The name of the depository bank may be written, printed, or stamped in the spaces indicated. Form T-16

TREASURER'S AUTHORIZATION TO DEPOSITORY BANK

Го	the	Bank
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This is your authority to charge against the deposit of

, Township of
of, the amount of such orders upon the treasurer of said district as may be presented to you
carrying the signatures of, president
and , secretary, which signatures are shown below. This authorization is conditional upon the
availability of funds on deposit and expires on,
19

Actual Signatures:	Treasurer, School District of
	Iowa
	P. O. Address
	P. O. Address

- 1. This authorization must be given in writing to each depository bank.
- 2. It must show the actual signatures of the president, secretary and treasurer.
- 3. It should contain a date of expiration which will be either the following July 1, or the third Monday in March, whichever is the nearer date, since these are the dates when the president, secretary, and treasurer take office. If the persons occupying any of these positions are changed at other times during the year, a new authorization should be issued each depository bank whenever each change is made.
- 4. These statements do not give banks authority to pay school warrants when there are no funds available. Such warrants must be presented to the treasurer to be registered and stamped as not paid for want of funds.

Notation on School Warrant

In order to facilitate this plan, the school warrant (order on treasurer) should specify the bank where it should be

President

P. O. Address

Secretary

ANNUAL REPORT TO COUNTY SUPERINTENDENT

At the close of the school and fiscal year, the secretary prepares and sends to the county superintendent an annual report which includes both attendance and financial data. The information on pupil attendance should be secured from the teachers' reports. The financial part will be similar to the secretary's annual financial statement. Blanks for this report will be sent from the county superintendent's office.

RECONCILIATION WITH TREASURER

Upon the completion of the annual financial statement by the secretary, he should confer with the treasurer and note whether or not their records, and particularly their balances, agree. The secretary's balance in each fund should exactly agree with the treasurer's balance, if all warrants issued by the secretary have been paid by the treasurer. If there be a difference between the secretary's bal-

ance in any fund and the treasurer's balance for the same fund, the difference should be the total of the warrants which the treasurer has not paid.

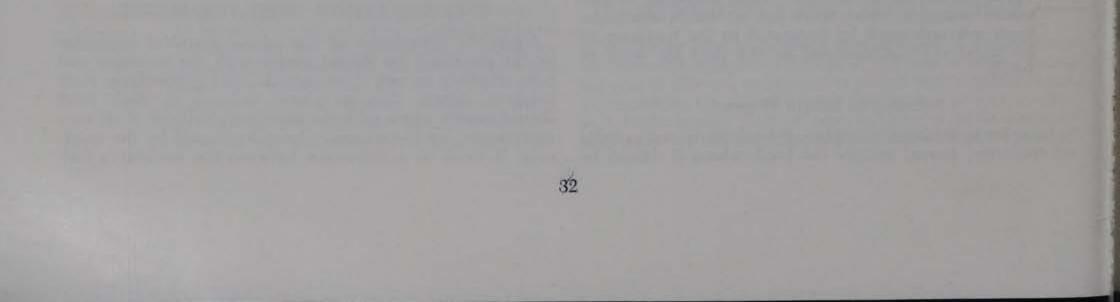
EXAMINATION BY STATE AUDITOR

According to law there will be an annual examination of the secretary's records by representatives of the state auditor. The examiners have indicated that the secretary should have in readiness for the audit the records described in this bulletin, and in addition the following materials:

1. Canceled warrants

- 2. Itemized invoices for all warrants drawn, or receipts where invoices have not been filed
- 3. Receipts for moneys turned over to the treasurer or bank
- 4. Duplicate receipts for moneys which he has collected
- 5. Copy of the annual budget estimate for the preceding fiscal year, which has been certified to the county auditor
- 6. Minutes of board proceedings
- 7. Canceled bonds and coupons

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Section III

THE SCHOOL BUDGET

The school budget is the basic means by which the financial program of the school can be carried out efficiently and effectively. It will prevent wasteful expenditures and enable the community to give its children the greatest return possible on each dollar expended for education. The budget should express the amount the community is willing to spend in the light of the kind of educational program it wishes to carry out. The budget initiates effective planning for the entire fiscal year without which the educational program will be short changed and the economy of the district endangered. The superintendent and the board should begin planning the budget for the coming year in February or March in order that it may be studied and revised and be ready for a defensible presentation by July 1 or before July 15. Budget Law Chapter 24, Code of Iowa requires such presentation and adoption by the local board at least by July 25. A detailed budget can be made from data found in this bulletin. A more generalized budget must be made out on the forms sent out by the State Comptroller which must be returned to the County Auditor by August 15. Notification of budget hearing must be posted or published by July 25 and the hearing must take place at least ten days after date of publication or posting.

Each superintendent and local board should be familiar with Chapter 24 of the Code of Iowa.

The budget serves the following purposes for the public school administration and community:

(1) It projects the school program accepted by the local

and the detailed estimates are regarded as executive functions which should be carried out and prepared by the superintendent and his staff. The broad policies of the school and decisions as to the money to be raised locally should involve board consultation and decisions. The superintendent is responsible in formulating a plan and presenting it for ratification to the board.

The superintendent has a detailed knowledge of the needs of his school and a thorough understanding of the educational program necessary in the community. He should have facts and figures to substantiate his plans.

The preparation of the budget involves three plans (1) the educational plan which outlines and defines the program of the school and the goals that are to be attained. (2) the expenditures plan which will translate the program into costs, (3) the financing plan which will show where the district will get the money necessary to support the proposed program.

The Educational Plan: Since the welfare of the child should be the foremost goal of a school program, the educational program is the most important guide in the formulation of the plan. The plan outlines the program for the coming year.

The plan will show the number and type of personnel required to carry out the program. It will reveal the necessary supplies and equipment needed. It will give a picture in words and if possible through pictures of the school curriculum and what additional costs will be incurred by the introduction of a more varied educational program.

- board and community into the future for at least one year.
- (2) It shows true financial status of districts and explains different funds, expenditures, and explains and justifies them.
- (3) It shows anticipated revenues from all sources.
- (4) It shows estimated expenditures for the whole school program in detail.
- (5) It determines amount of money necessary to be raised from local taxes.
- (6) It enables the administration to follow a definite plan to secure the greatest value for their dollars.
- (7) The budget justifies its expenditures, thus giving the people a confidence and trust in their administrative officers.
- (8) A well planned and well organized budget will prevent public distrust and create public cooperation and understanding. The public wants to know the true picture and has a right to know.

Preparation

The preparation of the budget involves both legislative and executive functions. The preparation of the budget plan In establishing an educational plan it should be a cooperative effort on the part of the superintendent, his staff and board and any citizens committees he would care to formulate to promote more interest and understanding of the school needs.

The educational plan is the key to a successful presentation of the financial plans. Presented in layman's language so that the people can undersand it will no doubt sell the budget to most boards and patrons because it enables a justification of the anticipated spending. Some of the items that should be included are:

- (1) A statement of the educational policy of the board for the next year. A philosophy of education and its relation to the child.
- (2) A statement of the extent of the educational program listing all expansions that are planned.
- (3) Explanation of increased or decreased expenditures in various classifications and why they are needed.
- (4) Statement of factors and conditions that affect school costs for the coming year.
- (5) A statement concerning the financial status of the
- 33

district at the close of the year and an estimate of the status for the coming fiscal year.

The Expenditure Program: This is necessary to complete the picture because it shows the sources of all revenue used to finance the school program.

In estimating revenues it would be well to remember that the fiscal year runs from July 1 to June 30 but that tax money comes in October and April. The budget should provide for a surplus on July 1 to carry expenses through July, August and September.

Revenue estimates should be based on previous years and also on trends in valuations of property, legislative action on aids to schools, and general economic conditions of the district, state and nation. Number of pupils in district, school program growth, expansion of physical plant and facilities, and cost of living indexes are definite factors to be considered.

Detailed Budget Summary

- (1) Should give a detailed picture of receipts and expenditures.
- (2) Proposed expenditures should go into sufficient detail and beyond the classification stage.
- (3) Balance or deficit at beginning of fiscal year.
- (4) Increase or decrease in main classification over previous year.
- (5) Should be self-explanatory.
- (6) All accounts should be coded for reference.

Other Schedule Breakdowns

- (1) Teachers salaries by individual.
- (2) Other personnel service breakdown.
- (3) Salary scales.
- (4) Bonding program. Schedule of retirement.
- (5) Material and equipment costs.
- (6) Unit costs.

Proposed Budget For the School Year 19..... – 19.....

Facts Regarding the School District

A. Financial Condition of School District

	1919	1919	1919
Assessed Valuation Taxable Property			
Value Moneys and Credits			and the second second second
Bonded Indebtedness			
Value of Buildings and Equipment			
Amount of Tax Levied in Dollars			A DE LA CALLER DE LA
Amount of Tax Collected			
Millage Levy			and the second second
General Fund			and the second second
Special Courses Fund	Sector and the sector of the sector of the		
Schoolhouse Fund			
Balance on Hand June 30	the second s		

B. School Personnel

	1919	1919	1919
Census			
Enrollment			
Kindergarten			
Elementary			A DESCRIPTION OF THE OWNER OF THE
Junior High			- Andrew Street Street Street
High School			
Junior College			
Total Enrollment .			the second s
Number of Elementary Teachers			
Number of High School Teachers			
Per pupil-teacher ratio in elementary			and the lot of the second second
Per pupil-teacher ratio in high school			

Per pupil-teacher ratio in high schoo

C. Trend in School Costs

the second with the family of the	1919	1919	1919
General Fund Expenditures			
Special Courses Fund			
Schoolhouse Fund			

34

the second se

Recapitulation of Budget Estimate for 19..... - 19.....

	General	SCF	Schoolhouse	Total
Balance July 1, 19				
Receipts during year				
Total Available				
Expenditures during year				
Balance June 30, 19				S. Stranger

Other pertinent facts regarding the school district can be included in addition to the preceding information.

General Fund Receipts

(Revenue Receipts)

Local Tax	1919 Actual	1919 Actual	1919 Estimate	1919 Revision
1010 District tax				
1020 Special tax for textbooks				
1030 Playground tax				
1035 Emergency fund levies				
1040 Moneys and credits				
1045 Pension fund				
1050 Tax loss reimbursement				
1055 Additional taxes				
Total Local Taxes				
State Assessmentations				
State Appropriations				THE REAL PROPERTY.
1110 General aid				
1115 Annual apportionment				
1120 Supplemental aid				
1125 Transportation aid				
1130 Handicapped children aid				
1135 Mining camp aid				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
1140 Other state aids Total State Appropriations				
Federal Appropriations 1150 School lunch				
1155 Vocational agriculture				
1160 Vocational homemaking				
1165 Vocational trades and industries				
1170 Institutional farm training				
1175 Maintenance and operation				
1180 Other federal aids				
Total Federal Appropriations				
High School Tuition 1210 From other districts				
1215 From individuals for high school				
1220 Junior college pupils				The second second
Total High School Tuition				
Junior High Tuition				
1222 From other districts				
1224 From individuals				
Total Junior High Tuition				

(Revenue Receipts Cont'd.)

	1919 Actual	19–19 Actual	19–19 Estimate	19–19 Revision
Elementary Tuition				
1225 From other districts		and the second second second		
1230 From individuals				
Total Elementary Tuition				
Transportation		The second second second second		
1250 Transportation paid by outlying districts				
1255 Receipts from individuals				
Total Transportation Receipts				
Rents and Gratuities				
1310 Rent on buildings and grounds	and the second se	The second s		
1315 Gifts or donations				
Total Rents and Gratuities				
Other Revenue Receipts 1330-1399				
Total				I Ver and the second
Total Revenue Receipts				

(Non-Revenue Receipts)

	1919 Actual	19–19 Actual	1919 Estimate	1919 Revision
Revolving Fund Receipts				
1400 Regular		A Designed and the second s		
1405 Special Activity Fund				
1410 School Lunch Program				
1415 Veterans Training Program	and the second second			
1416 Other				and the second
Total Revolving Fund				
Sale of Supplies, Property, Equipment				
1420 Supplies				
1425 Property				
1430 Equipment				
Total Sales				A COLORINA COLORINA
Adjustments		dia di Sanah		
1440 Refunds for overpayment 1445 Insurance adjustments				
Total Adjustments				
Sale of Sites and Other				
1450 Sale of sites				
1455 Other Non-Revenue	-		100000000000000000000000000000000000000	
Total				
Total				
Transfer to General Fund	States and States	Contraction of the second s		
1470-1479				
Total Non-Revenue Receipts				
Grand Total General Fund	and the second s			internet and



(Special Courses Fund)

	Actual 1919	Actual 1919	Estimate 1919	Revision 1919
Special Courses Fund 1480 District tax levy				
Total				

(School House Fund)

	19 –19 Actual	19 –19 Actual	1919 Estimate	19–19 Revision
Revenue Receipts	Contraction of the local division of the loc			
1510 District tax for bonds and interest	A Start Street Street			
1520 Special 2½ mill levy				
1530 Special tax for sites			and the second second	
1540 Playground tax				
1550 Income on investments		and the second		
1555 Other revenue receipts				
Total Revenue Receipts	and a standard in the			
Non-Revenue Receipts 1600 Sale of Original Bonds, Premium				
1610 Sale of Funding Bonds				
1620-1630 Sale of property, sites and buildings				
1635 Other non-revenue				
1665-1669 Transfer from general fund				
Total Non-Revenue				
Grand Total School House Fund Receipts			Contraction and	

Expenditures by Classifications

General Fund	Same and the States of the	
100-199 General Control	a second s	
200-299 Instruction	and the second	
300-399 Auxiliary Services	and the second second second second	
400-499 Operation of Plant	Contraction of the second s	
500-599 Maintenance		
600-699 Fixed Charges	and the second	
700-799 Capital Outlay		
800-839 Debt Service		
840-849 Transfer to Schoolhouse Fund		
Total General Fund Expenditures		

Special Courses Fund Expenditures

	1919 Actual	19–19 Actual	1919 Estimate	19–19 Revision
850-859 Salaries				
Total Special Courses Fund Expenditures			and the second second	

Schoolhouse Fund

	1919 Actual	1919 Actual	1919 Estimate	19–19 Revision
900-959 Capital Outlay				
960 Debt Service		Service and the service of the servi		
990-999 Transfers				11/1
Total Schoolhouse Fund Expenditures				
Grand Total of all Expenditures				

Detailed Outline of Expenditures General Fund

General Control

	1919 Actual	1919 Actual	1919 Estimate	1919 Revision
Administration Salaries				
100 Salary of supt. & ass't. supt.				
105 Salary of supt. secretary				
110 Salary of dist. secretary				
115 Salary of dist, sec. clerical help				
120 Salary Bldg. & Grounds Supervisor				
Administration, Supplies, Material & Aids				
125 General office expense				the state of the s
130 Election costs		and the second second		
135 Census costs				
140 Professional books, magazines, fees				
142 Publishing fees				
143 Budget interpretations				
144 Teacher directories				
145 Other costs				
Legal and Consultive Service				and the second
150 Auditing school accounts				
155 Legal advice, other legal services				the second second
156 Appraisals				
157 Other				
157 Other				
Travel				
160 Travel for board				
165 Travel for secretary				
170 Travel for superintendent				
175 Teachers' travel				
176 Other claims by individuals for		the second second		
administration travel				
Other Costs				
180 Expense for building and				
grounds supervisor				
185 Other costs				
Total General Control Costs			71	7

Instruction

	1919 Actual	1919 Actual	1919 Estimate	19–19 Revision
alaries Iigh School Personnel				
200 Principals	a first of family of the second			and the second second
204 Supervisors				
205 Regular teachers				
210 Special teachers				
215 Substitute teachers				
Junior High Personnel 200J Principals				
204J Supervisors				
205J Regular teachers				
210J Special teachers				
215J Substitute teachers				
Élementary Personnel 200E Principals				
204E Supervisors				

Instruction cont'd.

	19–19 Actual	1919 Actual	1919 Estimate	19–19 Revision
205E Regular teachers				
210E Special teachers				
215E Substitute teachers				
Clerical and Professional Expense				
220 Clerical help				
230 Expense for tests, stationery, etc.				
235 Conferences, workshops, etc.			the second second	
240 Professional books, magazines,				and the second second
materials				a second and a second as
241 Car allowance and travel for staff				
242 Other expense				
Instructional Supplies, Materials				
High School			Statement of the second of the	
245 Art supplies				
246 Audio visual aid				
247 Drivers' training				and the second s
248 Industrial art		The second second	and the second	
249 Homemaking				
250 Music instruction				
251 Science				
252 Physical education				
253 Vocational agriculture				
254 Testing program		And in case of the local division of the loc		
255 General supplies				and the second second second
256 Commercial				
257 Other				
Junior High			a sector and the sec	
245J Art supplies				
246J Audio visual aid				
247J Drivers' training				
248J Industrial art				
The second se				*
2491 Homemaking				
250J Music instruction				
251J Science				
252J Physical education				and the second second
253J Vocational agriculture				
254J Testing program				
255J General supplies				the second s
256J Commercial				
257J Other				
Elementary				
245E Art supplies				
246E Audio visual aid				
247E Drivers' training				the second s
248E Industrial art				and the second s
249E Homemaking				
250E Music instruction				
251E Science				
252E Physical education				
253E Vocational agriculture				
254E Testing program				
255E General supplies				
256E Commercial				
257E Other				
Text Books and Supplemental Readers				
260 Text books (high school)		A DESCRIPTION OF THE OWNER OF THE		
260J Text books (junior high)				

Instruction cont'd.

	1919 Actual	1919 Actual	1919 Estimate	1919 Revision
262 Supplemental readers (high school)				
262J Supplemental readers (junior high)				
262E Supplemental readers (elementary)				
Library Books and Supplies				and the second second
265 Library books (high school)				And the second second second
265J Library books (junior high)				
265E Library books (elementary)				
269 Supplies (high school)				
269J Supplies (junior high)				a series and the series of the
269E Supplies (elementary)				
Supplemental Instructional Activities				
270 Commencement expense (high school)				and the second
270J Commencement expense (junior high)				
270E Commencement expense (elementary)				
275 School exhibits (high school)				
275J School exhibits (junior high)		The second second		
275E School exhibits (elementary)				
Other Instruction Costs				
290 High school				
290J Junior high school				
290E Elementary school				
Total Instruction Costs			1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -	

Auxiliary Services

	1919 Actual	1919 Actual	1919 Estimate	1919 Revision
Transportation				
300 Salaries of drivers & mechanics				and the second of
305 Supplies				
310 Contract with private carrier				
311 Contract with public carriers				
312 Contract with parents				
315 Repair parts				
320 Labor				
325 Insurance				
326 Rent				
-327 Storage				
328-329 Other costs				and the second se
Hot Lunch 330 Salaries of cooks and supervisor 335 Food				
340 Supplies	and the second se			
345 Utilities				
Health Service 350 Salaries nurses and doctors				
355 Supplies and materials			- Andrew Contraction	and the second second
359 Other costs				
Community Services 360 Salaries, adult education				
362 Other expense for adult education				
363 Public library services				
365 Playground program expense				
367-369 Other services		No. In the second second	and the second se	

Auxiliary Services cont'd.

	1919 Actual	1919 Actual	19–19 Estimate	19–19 Revision
Revolving Fund Expenditures				and the second s
370 Regular				
371 Special activity fund				
372 School lunch				
373 Veterans training				
374 Other costs				and the second s
Other Costs for Auxiliary Services				
380 Salaries for summer programs			and the second second	
383 Supplies and materials for				
summer programs				
385 Other costs for summer programs				
387 Attendance service				
390 Tuition payments for high school pupils				
392 Tuition payments for junior				
high pupils				
395 Tuition payments for elementary				
pupils		Alexandre and	La contra de la co	
397 Refunds for overpayment of tuition				
398 Other costs				
Total Auxiliary Services				

Operation of Plant

	1919 Actual	19–19 Actual	1919 Estimate	19–19 Revision
Salaries				
400 Custodians				and a state of the
405 Part time help				
Supplies				
410 Paper supplies (towels, toilet	Land and the second second			
tissue etc.)				
415 Cleaning supplies (soaps, cleaners				
etc.)				
420 Preservatives (waxes, varnishes,				
paint)				
425 Electrical supplies (bulbs, fuses			and the second sec	
etc.)				The second second
430 Other				
Utilities				
440 Fuel		A second second second		
445 Electricity				
450 Water				
455 Telephone and telegram				
456 Other				
Other Services		A REAL PROPERTY AND ADDRESS OF		
460 Gasoline for mowers, engines, etc.		AL REAL PROPERTY AND		and the second
465 Upkeep of grounds				
470 Laundry service and dry cleaning				
475 Other				
Total Operational Costs				

10

Maintenance

	19–19 Actual	19–19 Actual	19–19 Estimate	19–19 Revision
Buildings & Grounds				The second second
500 Labor for repair			the second s	
505 Materials for repair				
510 Cost by contract				
515 Other costs			Contraction of the second	
Service Systems				
520 Labor for repair to heating system			and the second second	
525 Materials for repair to heating system				
530 Labor for repair to ventilating system				
535 Materials for repair to vent. system				
540 Labor for repair to plumbing system	1			
545 Material for repair to plumbing system				
550 Labor for repair to other service				
systems				
555 Materials for repair to other		125 - 1 - 1		
service systems				
560 Other costs				
Furniture and Equipment			The second s	
570 Labor for repairs			the second second	
575 Material for repairs				
580 Replacement of equipment and				
furniture (Buses for replace-				a contraction of the
ment not included here)				
585 Other				
Other Costs 590-599				
Total Maintenance Costs				

Fixed Charges

	1919 Actual	1919 Actual	19–19 Estimate	19–19 Revision
Insurance Premiums 600 to 604 Insurance premiums				142. mr -
Rent				
605 Buildings and sites				
610 Auditoriums, classrooms, gyms, etc.				
615 Classroom equipment				
620 Office equipment				
625 Other costs				
Taxes, Assessments				
630 Retirement state I.P.E.R.S.				
632 Retirement national F.I.C.A.				
635 Local retirement plan				
640 Special assessments, such as				
paving of streets				and the second s
645 Surety bond for secretary				
650 Surety bond for treasurer				
655 Surety bond for other individuals				
659 Other costs				and the second second
Other Costs				
660 to 669				
Total Fixed Charges				

Capital Outlay

	19–19 Actual	1919 Actual	19–19 Estimate	19–19 Revision
Addition to Capital Outlay				
700 Equipment		The state of the second		and the second second
705 Furniture				
Capital Outlay Cont'd.				
710 New buses				and the second s
715 New driver training car				
719 Other				
Alterations to Physical Plant		and a second		
720 Labor for old bldg. & sites alterations				
725 Materials for alteration				
730 Labor for alterations of ventilating systems				
735 Materials for alteration of ventilating system				
740 Labor for alteration of plumbing system				
745 Materials for alteration of plumbing system				
750 Labor for alteration to heating system				the second se
755 Materials for alteration of heating system				
760 Labor for alteration of other systems				La se re real
765 Materials for alteration of other systems				
Other Costs				
770-779				and the second
Total Capital Outlay				

Debt Service

	1919 Actual	19–19 Actual	19–19 Estimate	19–19 Revision
800 Interest on registered warrants				
805 Judgment bonds				
810 Other				
Transfer to Schoolhouse Fund				and the second second
840 Transfer of surplus to S.H.F.				
Total Debt Service				

	Grand Total General Fund		
100			

Special Courses Fund Expenditures

	19–19	19–19	1919	19–19
	Actual	Actual	Estimate	Revision
850-899 Instructional Salaries				

Schoolhouse Fund Expenditures

Capital Outlay

	19–19 Actual	19–19 Actual	19–19 Estimate	1919 Revision
Sites 900 Purchase of sites				
905 Improvement of sites including grading,				
fences, etc.				
Buildings 910 Erection of new buildings				
Purchase of New Service System & Equipment 915 Purchase and installation of new				
heating system				

Capital Outlay cont'd.

	1919 Actual	1919 Actual	1919 Estimate	19–19 Revision
920 Purchase and installation of new lighting				Sector Statements
system				
925 Purchase and installation of new ven-				
tilating system				
930 Purchase and installation of other				
service systems				
935 Purchase of new equipment		and the second sec		
940 Purchase of new furniture				
941 Other				the second
Alterations			100000000000000000000000000000000000000	
945 Labor for repairs or alteration of		and the second		
buildings and grounds				
950 Materials for repair or alteration of				
buildings and grounds				123 10 - 22
955 Cost by contract				
Total Capital Outlay				

Debt Service

	1919 Actual	19–19 Actual	19–19 Estimate	19–19 Revision
Payment of Principal 960 Original bonds				
965 Funding bonds				
Interest on Bonds 970 Original bonds				
975 Funding Bonds				
Other Debt Services 980 Interest on registered warrants				3-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1
985 Other			and the second s	
Total Debt Service				
Transfer to General Fund				
Total Schoolhouse Fund				
Grand Total of Expenditures of all Funds				

Salary Breakdown

A. General Fund

	1919 Actual	19–19 Estimate	19–19 Revision
Administration			
Superintendent			
Secretary			
Instruction			
List High School Teachers			
List Junior High Teachers			
List Elementary Teachers			
Auxiliary Services			
List Employees such as			
Bus Drivers, etc.			
Operation of Plant			
Custodians listed			

B. Special Courses Fund

	1919 Actual	1919 Estimate	19–19 Revision
List High School Teachers			
List Junior High Teachers			
List Elementary Teachers			

Section IV

MONTHLY FINANCIAL STATEMENT

The secretary of every school district containing a city or town is required by law to file each month with the board of directors a statement of receipts, disbursements, and balances on hand. In view of the fact that, under the present system, expenditures are controlled by means of the annual budget, the monthly statement includes a report of the financial condition as represented by the budget. The following form is proposed for this use. At the close of each month, footings for each column of Form S-11, Cash Receipts, and Form S-12, Warrant Distribution Register, should be made and entered in the columns of these blanks in pencil. These totals are to be transferred to the secretary's monthly report form. The anticipated receipts and expenditures for the year will be found on the financial budget.

.....School District

SECRETARY'S FINANCIAL REPORT

For the month beginning.....,19..... and

ending....., 19.....

Form S-19

Estimated Receipts for Year	Previously Received This Year	Received During Month	Total Receipts to Date	Estimated Income During Remainder of Year
		State Street Street		
		and the second		
	Receipts	Receipts Received	Receipts Received During	Receipts Received During Receipts

Receipts

B. Special Courses Fund Special Courses Fund Receipts			
C. Schoolhouse Fund Revenue			
Schoolhouse fund taxes			
Other revenue			
Total Revenue Receipts			
			the second s

Receipts Cont'd.

Source of Revenue	Estimated Receipts for Year	Previously Received This Year	Received During Month	Total Receipts to Date	Estimated Income During Remainder of Year
Non-Revenue					
Sale of bonds and premiums Sale of property-transfers					
Other non-revenue					
Total Non-Revenue Receipts					
Total Schoolhouse Fund Receipts					
Total Receipts of All Funds					

Expenditures

Expenditures Classifications	Estimated Year's Expenditures	Previously Expended This Year	Payments During Month	Total Expenditures To Date	Unexpended Balance
A. General Fund			and the second second		
General Control					and the second second
Administration salaries			-		
Adm off. suppl. mat. & aids					
Legal and consultive services					
Travel expense					
Other items					
Total General Control					
Instruction Salaries					12 2 3 4 7
Clerical and prof expense					
Instructional supplies					
Text and supplementary books					
Library books and supplies					
Supplemental activity	-				
Other costs					
Total Instruction		-	-		
Auxiliary Services		the second			
Transportation			1.12	1 martine da	
School lunch					
Health service			-		
Community service	-		and the second second		
Revolving fund					
Other costs					
Total Auxiliary Service		1			
Operation of Plant					
Salaries					
Supplies		and the second second	the second second		
Utilities		the second			
Other service					
Total Operation of Plant		10 million and			
Maintenance			-		and the second second
Building & grounds					
Service systems			-		
Furniture & equipment	- Kanana - K				
Other costs					
Total Maintenance					
Fixed Charges					
Insurance					
Rent				the day of the second	

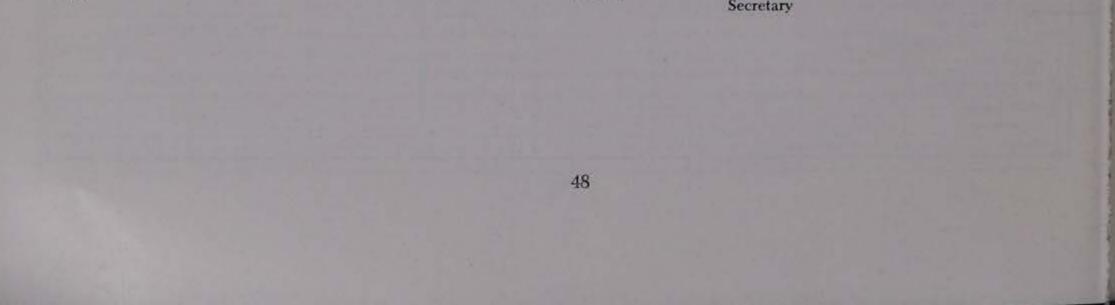
Expenditures Cont'd.

Expenditures Classifications	Estimated Year's Expenditures	Previously Expended This Year	Payments During Month	Total Expenditures To Date	Unexpended Balance
Taxes and assessments					
Other costs					
Total Fixed Charges					
Capital Outley					
Addition to capital outlay					
Alteration to plant					
Others					
Total Capital Outlay					
Debt Service					
Interest on warrants					
Other					Lange Street
Total Debt Service					
Tranfers					
Total General Fund					
B. Special Courses Fund					
C. Schoolhouse Fund Capital Outlay Purchase of sites					
Erection of new building					
Purchase of new service systems and					
equipment					
Alterations					
Total Capital Outlay					
Debt Service Principal on bonds					
Interest on bonds & warrants	the second s				
Other debt service					
Total Debt Service					
Transfers to general fund					
Total Schoolhouse Fund					
Grand Total all Funds					

Recapitulation

	General Fund	Special Courses Fund	Schoolhouse Fund
Balance on Hand 19 as shown by last report			
Receipts During Month			
Total Receipts			
Paid Out During Month			
Balance on Hand 19 .			

-



Section V

UNIT COSTS

OPERATING COSTS PER PUPIL AND COST PER PUPIL FOR TUITION PURPOSES

The financial records of a school should provide the basis for per pupil costs for operating expenditures and per pupil costs for tuition billing. The breaking down of costs by classification and per pupil will make statistical reports more valid and meaningful.

For comparative purposes it is desirable to break down total costs in several ways.

1. For each classification of expenditure such as General Control, Instruction, etc.: this cost is readily found since the entries are made in the Warrant Distribution Register in this manner.

2. For each department such as elementary and high school and in some cases also by junior high school and junior college: this seems to be the distribution most generally sought by most agencies and by the schools themselves.

3. Per each pupil: schools vary in size so the comparative measure used is per pupil cost. The unit of measure is current expenditures divided by average daily attendance. Per pupil costs for operating expenditures vary from per pupil costs for tuition purposes since some costs applicable to one are not applicable to the other. This will be explained in further detail in this section. When total costs have been distributed between departments, the per pupil cost for each department is readily determined by dividing the total cost for each department by the average daily attendance of that department.

CURRENT EXPENSES FOR OPERATING COST PER PUPIL

General Fund: General Control, Instruction, Auxiliary services (exclude tuition payments-Include only net loss of revolving fund), Operation of Plant, Maintenance of Plant, and Fixed Charges. Exclude expenditures for Capital Outlay and Debt Service.

Special Courses Fund: Include.

Schoolhouse Fund: Exclude.

Allocations of Costs to Departments

Department: Division of grades i.e., elementary department, junior high school department, high school department, etc.

NOTE-A junior high school is a separately organized and administered school including either grades 7 and 8 or 7-8-9. The school must have a principal certificated by the department. It must be a separate unit operating entirely by itself with a definite and an organized Junior High Program. The type of the organization will be either 6-2-4 or 6-3-3. The ninth grade will either be in the junior high school or in the high school depending on the organization. The sixth grade cannot be a part of the junior high for tuition purposes. Grades 7 and 8 are either in the elementary or the junior high. In a 6-6 organization, grades 7 and 8 will become a part of the elementary grades and grade 9 will be a part of the high school. Checking the previous years annual report can serve as a guide on determining whether a district has a valid junior high school in operation.

4. For each building occupied: while the majority of school districts in Iowa use only one building, districts maintaining more than one building should be able to show the operating costs for each building. Auxiliary records will be needed.

The method of charging costs to departments is not an easy matter. The following information should aid in determining the basis on which to determine costs:

CURRENT EXPENSES FOR TUITION COST PER PUPIL

General Fund: General Control, Instruction, Auxiliary Services (exclude tuition payments and transportation costs —include only net loss of revolving account), Operation of Plant, Maintenance of Plant, Capital Outlay (except new buses), Fixed Charges and Debt Service.

Special Courses Fund: Exclude.

Schoolhouse Fund: Amount of payments for principal and interest on bonds and 2% depreciation of the appraised value of buildings.

Direct Charges: Charges that can be directly traced to that department when listing expenditures, i.e., salaries for professional staff.

Percentage of Average Daily Attendance: Per cent of pupils in average daily attendance in each department in relation to total average daily attendance of all departments. For example, if 65% of the average daily attendance of the school comes from the elementary department, then 65% of the cost for General Control and the major portion of Auxiliary Services would be charged to the elementary department.

Proportionate Floor Space: Per cent of total space in building used by each department. Based on 100% for total floor space available. For example, if one-half the total floor space in the school building is used by the high school, then one-half the cost for operation, maintenance, fixed charges, capital outlay, and debt service would be charged to high school.

Per Cent Transported: Per cent transported from each de-

partment. For example, if 60% of the students transported are elementary, then 60% of transportation costs would be charged to the elementary department.

Method of Allotting Costs to Departments

General Fund

General Control	Per cent of Average Daily Attendance
Instruction	Direct Charges and Average Daily Attendance
Auxiliary Services	Per cent of Average Daily Attendance
1. Transportation	Per cent Transported by Departments
2. School Lunch	Per cent Participating by Depart- ments
3. Tuition Pay- ments	Direct Charges
Operation	Per cent of Floor Space
Maintenance	
Fixed Charges	
Capital Outlay	
Debt Service	Per cent of Floor Space
ments Operation Maintenance Fixed Charges Capital Outlay	Per cent of Floor Space Per cent of Floor Space Per cent of Floor Space Per cent of Floor Space

Schoolhouse Fund

Debt Service–Interest and Principal	Per cent of Floor
on Bonds	Space or A.D.A.

^oDepreciation

Two Per Cent Depreciation of	Per cent of Floor
School Buildings	Space or A.D.A.

It should be noted that direct charges are used whenever possible.

In case two departments use the same room, use of time can be applied to that situation.

Per pupil costs are found, as indicated before, by dividing the total costs of each department by the average daily attendance of both resident and non-resident pupils in that department. Non-resident always refers to tuition pupils.

SEPARATING COSTS BY DEPARTMENTS

See Form S-16 (Appendix)

Charts and tables have been drawn up on Form S-16 to aid in the determination of apportioning costs to departments. Chart I is used to compute the per cent of average daily attendance by departments. Chart II is used to determine the per cent of floor space used by departments. Chart III is used to compute per cent transported from each department. Chart IV can be used to determine the per cent participating in the school lunch program in case it is supported by the general fund as a district service. Chart V found on the reverse side of Form S-16 is used for listing any direct charges to departments.

Direct charges, for example, can be made in the case of teachers salaries. These figures can be secured from the back of Form S-16 or from the payroll records and warrant distribution register. There is space available in the back of Form S-16 for direct charges in cases where it is possible to use them.

Basis A-Average Daily Attendance by Departments, Form S-16, Chart I

-	100			40	1000	
	h	2	11	10	83.8	
		a	1	L.	100	

	Average endance	
Department	Number	Percent Total
1	2	3
Elementary	120.0	60
Junior High	30.0	15
High School	50.0	25
Senior High		and the second s
Jr. College		- martine
Total	200.0	100.0

As an example the A.D.A. for elementary is 120.0. The A.D.A. for junior high is 30.0 and the A.D.A. for high school is 50.0. The cost of general control, which was i.e., \$5,000, would then be multiplied by the percentages of 60, 15, and 25. The amounts in dollars for the above mentioned departments would be elementary \$3,000, junior high \$750, and high school \$1,250. These figures would be entered on line one of Table I on Form S-16. The same procedure would apply for costs that are not directly charged to instruction. Average daily attendance is also used in the case of Auxiliary Services except for the transportation portion which is based on per cent transported. (If a school carries a school lunch program in the general fund, per cent fed would be used.)

Basis B-Percentage of Floor Space by Departments, Form Form S-16, Chart II

Chart II

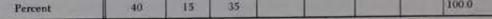
Junior ollege 6 7	8 9
	Children and Street of Str

Table I records expenditures listed by funds and the classification within the various funds. It provides for listing these costs among departments.

The formulas for computing per pupil costs for tuition purposes and for operating purposes are found on Form S-16.

^oDepreciation of School Buildings, Federal grants for buildings and bonded indebtedness shall be subtracted from the appraisal value of the school build-ings before application of the two per cent depreciation factor.

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As an example, the total floor space available is 100,000 square feet. The elementary department occupies 40,000 square feet, junior high 15,000 square feet, and the high school 35,000 square feet. The percentages of 40, 15, and 35 can then be multiplied times the cost of operation, maintenance, fixed charges and capital outlay. The dollars and cents figures are entered on the respective lines of the above

classifications in Table I, under the appropriate columns designating the different departments.

Since costs of transportation and tuition, Auxiliary Services, paid to other districts must be deducted when determining per pupil costs for tuition purposes, line 3A and 3B have been listed under auxiliary services as separate items of expenditures.

Per cent Transported

01			TTT	
1000	na	rt.		
	Ia			

PERCEN	T TRANSPORTED	
	Average Num	ber Transported
Department	Number 2	Percent 3
1		
Elementary School		CHERODOMENC -
Junior High School		
High School		
Senior High School		
Junior College		
Total		100.0

As an example, the total cost of transportation was \$4,000. Then \$4,000 would be multiplied by the percentages found in Chart III, Column 3 to get the cost by departments. The dollar and cents figures would in turn be entered on the line 3A under the proper columns in Table I.

The cost of tuition payments which is very rare can be recorded in Table I on a direct basis to departments on line 3C.

The School Lunch Program, if it is run through the general fund as a district service, will be figured on Chart IV, Form S-16, and entered on line 3B of Table I. Sample of chart is found on page 52 of manual.

Direct charges are figured on Chart V. Salaries, and, in some cases, building depreciation and debt service are direct charges. Sample of chart is found on page 52 of manual.

Table I

Expenditures by Funds				Expenditures by	Departments	
General Fund 1	Total 2	Elementary 3	Junior High 4	High School 5	Senior High 6	Junior College 7
1. General Control						
2. Instruction						
3. Auxiliary Services						
3a Transportation						
3b School Lunch						
3c Tuition Payments						The second second
4. Operation						
5. Maintenance		Contract and the local division of the local				
6. Fixed Charges						
7. Capital Outlay	and the second second					
8. Debt Service						
Sub Total						
9. Special Courses Fund					The second second	
Sub Total						
Schoolhouse Fund						
10. Principal and Interest						
11. Building Depreciation (2%)						
Sub Total						and the same
12. Grand Totals					and the second	

Formulas

Tuition Cost Per Pupil By Departments

Line 12 (Grand Totals) minus the sums of lines 3a, 3c, and 9 divided by the average daily attendances of the various departments as found in Chart I divided by number of months in school year. Result: monthly per pupil cost by departments for tuition purposes.

Operating Costs Per Pupil by Departments

The sums of lines 1, 2, 3, 3a, 3b, 4, 5, 6, and 9 divided by the average daily attendances of the various departments as found in Chart I divided by the number of months in the school year.

Result: monthly operating cost per pupil by departments.

PERCENT UTIL	IZING SCHOOL L	UNCH
	Average Nu	mber Fed
Department 1	Number 2	Percent 3
Elementary School		
Junior High School		
High School		
Senior High School		
Junior College		
Total		100.0

Chart IV

Costs Which Can Be Directly Charged to the Several Departments of a School System

Chart V

Item 1	Code Classification 2	Total Amount 3	Elementary School 4	Junior High School 5	School High 6	Senior High School 7	Junior College 8
+							-

For more detailed report on tuition costs and forms for billing for tuition, consult Circular #6.1. The forms in Circular #6.1 are reproduced by the supply houses.

Section VI

LISTS OF EQUIPMENT AND SUPPLIES

Supplies

It is essential that the difference between these two terms be clearly understood. Equipment refers to articles whose use lasts over a peroid of years, while supplies are materials which are consumed through use. For example, desks, microscopes, phonographs, etc., would be classed as equipment, whereas chalk, paper, or sweeping compound are to be considered supplies.

The lists given below are not complete but include items which are purchased most frequently. To secure uniformity of accounting they should be strictly adhered to.

The cost of supplies should be charged to the purpose for which used. For example, sweeping compound is used in the operation of a school plant and should be entered under Operation of Plant, column 31, as janitor supplies and coded 415.

Drawing paper is most frequently used for instruction and such cases should be classified as instructional supplies, column 17, and coded 245E, J or H. However, if the drawing paper was purchased for use in a school exhibit, it should be charged to Instruction, Supplemental Instructional Activities, column 20, but coded 275E, J or H.

A Absorbent cotton Accounting forms Acetylene Acid Adding Machine tapes and ribbons Addressing machine plates Addressing machine ribbons Addressing machine stencils Addressing machine stencils	Art gum Art models Art paints Art paper Asbestos Asbestos tape and paste Ash cans Asphalt Astringents Athletic goods Atomizers Attachments Attachments Attendance blanks Attendance cards Attendance registers	Banners Barrels Baseballs Bases Basins (small) Basketballs Basketball shoes Baskets (small) Bath curtains Bath curtains Bathing suits Bath mats Bath mats Bathrobes Batons Bats Batteries, dry cell Battery chemicals	
Air, compressed	Auger bits	Duccery chomedad	

Binding cord Binding posts Binding tape **Biology** specimens **Biology** supplies Bit tools Bits, horse Blackboard (small pieces) Blackboard chalk Blackboard cloths Blackboard erasers Blackboard pointer Black print Bladders Blades, saw Blank forms

Air gauges Albums Alcohol (denatured) Alcohol (grain) Alphabet cards Alphabet tabs Ammonia Anesthetics Aniline dyes Antifreeze Antiseptic gauze Antiseptics Antitoxins Application blanks Applicators, throat Aprons Aprons, laboratory Advertising matter Architect's scales Arrows Art canvas Art crayons Art erasers Art fiber Art glass

Augers Automobile tires Automobile tubes Awards Awls Awning cloth Axes B Babbitt metal Backing for neostyles Badges Badminton rackets Bags, burlap Bags, paper Bags Baking pans (all sizes) Baking powder Baking soda Balances, spring Ball, playground Balloons Balls Bandages Bands, rubber Bandbooks

Battery elements Batting, cotton Beads Beakers Bean bag boards Bean bags Beaters, carpet Beaters, egg Beaverboard Bed pans Bedspreads Beef extract Beeswax Bellows (hand) Bells (small) Belt dressing Belt lacing Bench brushes Bench stops Benzine Bevels Bill files Bill heads Binders Binding eloth

Blanks, printed Blankets Bleaches Block cutters Blocks Blocks, hat Blocks, surface hardening Blotter holders Blotter pads Blotters Blowpipes Blueprint paper Bluing Boards, bean bag Boards, bread Boards, bulletin (portable) Boards, carrom Boards, checker Boards, drawing Boards, emery Boards, ironing Boards, lumber Boards, mounting Boards, sandwich Boards, wash

Bobbins Bodkins Boiler cleaners Boiler, compounds Boiler firing tools Bolts Bond paper Book cards Book cloth Book covers Book ends Book jackets Book plates Book pockets Book records Bookkeeping books Bookkeeping forms Bookkeeping paper Bookkeeping sets Bookkeeping supplies Books, cash Books, composition Books, library Books, looseleaf note Books, record Books, supplementary Books, text Borax Botany supplies Bottles Bottle syphons Bowls (small) Bows, archery Boxes Boxes, bread Box files, cardboard Boxing gloves (sets) Brackets Brads Brake lining Brass bullion Brass polish Brass rods Brass, sheet Bread Bread boards Bread boxes Bread knives Bread pans Bricks **Bristol Board** Broilers Bronze, casting Bronze, spring Bronzing liquid Brooms Brushes Buckets Buffers Buffs **Bug** sprays Bulbs, electric light Bulbs, flower Bulletin boards, portable Bulletins

Bunting Burettes Burlap Burners Burnishers **Bushings** Bus repair parts But tickets **Bus** tires Bus tubes Bus tokens Butter Butter spreaders **Butter testers** Button hooks Button molds Buttons, push Butts, door Buzzers C Cables Cake knives Cake pans Cake soaps Calcimine Calendar pads Calendar stands Calendars Calico Caliscopes Calking compound Calking irons Call bells Can caps Can covers Can openers Candles Candlesticks Cane, chair Cans Canvas Caps Carbide Carbon contact (for bell) Carbon paper Carbon ribbon Carbons, electric light Carborundum stones Card holders Cardboard Cardboard boxes Cardboard cases Cards Carpenter's gauges Carpet beaters Carpet strips Carpet warp Carrom boards Carrom cues Carrom rings Cartage Cartridges Carving knives Cases, cardboard Cases, file

Cases, leather Cases, letter Casks Casters Casting bronze Castings, iron Catalogue cards Catalogue slips Catches Catheters Caustics Cellophane Celluloid Cement belt Cement hardener Cement, liquid Cement, paint Cement, portland Cement, rubber Census supplies Certificates Chafing dishes Chains Chair cane Chair glides Chair pads Chair seats Chalk crayon Chalks Chamois Change holders Charcoal Charge slips Chart paper Charts Checkbooks Checkerboards Checkers Checks, brass Cheesecloth Chemicals Chemistry glassware Chemistry rubber goods Chemistry supplies Chimneys, lamp Chinaware Chiropodist's instruments (small) Chisels, individual Chloride of lime Chocolate Choppers (small) Cinders Circuit breakers City directory City guide City maps Claim blanks Clamps, small Clasps Class record books Clay Clay modeling tools Cleaners Cleaning compound

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Cleaning fluids Cleaning powders Cleansers Clips Clips, paper Cloth Cloth nets Clothesbaskets Clothesbrushes Clothes hangers Clothes hooks **Clothes** lines Clothes pins Coal Coal bags Coal hods Coal screens Coal scuttles Coal shovels Coat hangers Coat hooks Cocoa mats Coffee Coffee cans Coffeepots Coke Colanders Colored crayon Colored pencil Coloring (dyes) Colors (paints) Combs Commencement invitations Compasses, blackboard Compasses, drawing Compasses, pencil Composing sticks Composition books Compounds, chemical Compounds, cleaning Compounds, grinding Compounds, patching Compressed air Compressed straw Computing tables Condensers Condiments Conduits Canes, pyrometric Connectors Construction paper Containers Cooking material Cooking salt Cooking utensils (small) Cooking vessels (small) Coping saw blades Copper Copper sulphate Coppers, soldering Copyholders Cord Cords, electric Cores, valve Cork

Cork, linoleum Corks Corkscrews Correction fluid Correction fluid, stencils Corrosives Corrugated paper Costumes, theatrical Cotter pins Cotton, absorbent Cotton, carded Cotton, hospital Cotton, roving Cotton cloth Cotton gauze Cotton waste Counter brushes Counter sinks Couplings Coveralls Cover paper Covers Covers, loose leaf Crank, Bell Crayfish Crayons Cream Crockery Crocks Crossbars Cross-section paper Crucibles Crude oil Crushed rock Crystals, watch Cues, billiard Cues, carrom Cultivators Cumulative guidance record forms Cups Cup awards Cup grease Cup hooks Cups Cups, paper Curling irons Curtain cord Curtain poles Curtains Cuticle pushers Cutlery Cutters, block Cutters, emery Cutters, glass Cutters, jack plane Cutters, pastry Cutting boxes Cylinder oils Cylinders, dictating machine Cylinders, graduated Cylinders, hydrometer jar Cylinders, mailing D Daters

Date slips Date stamps Dating machines Decomposed granite Decorations Denatured alcohol Dental charts Dental instruments (small) Dental supplies Deoderants Deoderizers Desk blotters Desk pads Detention slips Developers, photographic Dextrin Dextrose Diagnostic tests Diaries Dictating machine cylinders Dictating machine pads Dictating machine supplies Dictionaries Dies Diploma covers Diploma ribbons Diploma seals Diplomas Directories Discs **Dish** brushes Dish cloths Dish pans Dishes Disinfectants Display mounts Distillate Distilled water Distributor boxes Dividers Doctor's supplies Document folders Doilies Dolls Door check filler Door mats Door openers Door screens Doors, screen Dowels Drafting instruments (not in sets) Drain cleaners Drain pans Drain pipe flushers Drain plugs Drain plungers Drain tiles Drapery cloth Drapes Drawing boards Drawing compasses Drawing instruments (not in sets) Drawing paper

Drawing pencils Drawing pens Drawing tablets Drayage on supplies Dressers, emery wheel Dressing, belt Drier, ink Drier, paint Drier, varnish Drift pins Drill points Drills Drugs Dry cells Dry goods Dry measures Duplicating machine brushes Duplicating machine ink Duplicating machine paper Duplicating machine pads Duplicating machine parts Duplicating machine rolls Duplicating machine supplies Duplicator refill Duplicator stencil Dustcloths Dust layer Dust mops Dust pans Dusters E Ears, kettle Earthenware Easels Eaves troughs Educational tests Eggbeaters Eggs Elastic Election materials Electric batteries Electric cords Electric current Electric fuses Electric light bulbs **Electric** switches Electric wire Electrolyte Electromagnets Elements, battery Embossing fluid **Embossing** pans Emery boards Emery cloths Emery powder Emery wheels Emery wheel-dressers Enamel Encyclopedias, not in sets End tables Ends, book Engine oil Engineer's scales

Enrollment cards Envelopes Epsom salts Eradicator, ink Erasers, blackboard Erasers, rubber Erosin Ether Examination books Examination paper Excuse blanks Extracts Eye charts Eyelets F Fabrics Faces, archery Fasteners Fasteners, metal Fasteners, paper Feldspar Felt Felt letters Fencing foils Ferrule Fertilizers Fiber rods Fiber sheets Fiber tubes Fiber board File boxes File cards File cases (cardboard) File folders Files (for shop) Files, record Filing cards Filing folders Filing labels **Filing** materials Filings Fillers Fillers, battery Fillers, ink Fillers, paint Fillers, wood Film cement Films Filter paper Filters Fingers, rubber Fire extinguisher filler Fire extinguisher fluid Fire extinguisher refills Fire grates Fire hooks Fire hose Fire shovels Fire tongs First aid sets First aid supplies Fish Fittings, compression Fittings, lubrication Fixatives

Flags (small) Flanges, floor Flashcards Flasks Flatirons Flats, seed Flavorings Flax seed Floats, hydrometer Floor brushes Floor dressing Floor oil Floor wax Flour Flower bulbs Flower pots Flower seed Flowers Flush valves Flushers, drainpipe Flushing fluid Flux Fly spray Flypaper Folders Food Foodstuffs Footballs Football dummies Football shoes Footrests Force cups Forceps Forks Forks, garden (small) Forks, spading Forks, tuning Formaldehyde Forms, printed Fountain pen ink Frames, picture Frames, saw Friction tape Frogs Frosted window glass Fruits Fuel coke Fuel oil Fuels Fumigants Fumigators Fungicides Funnels Furniture polish Fuse plugs Fuse refills Fuses

Gases Gasket paper Gaskets Gas Gas mantles Gasoline Gauges (small) Gauze, antiseptic Gauze, cotton Gauze, iron Gauze, sterile Gelatine Gelatine pads Glass Glass cutters Glass jars Glass, watch Glass, water Glass, window Glass, wool Glasses Glassware Glaze Gliders (for chairs) Glides Globes, electric light Gloves, rubber Glue Glycerine Goggles Gongs Graduated measures Granite, decomposed Graph paper Graphite Grass seed Grass shears Grates, fire Gravel Grease Grease, cup Grease gun tips Greeting cards Grinding compounds Groceries Groovers Guards, arm Guards, lamp Guards, shin Guide, cards Guides Gum arabic Gum tragacanth Gummed cloth Gummed figures Gummed labels Gummed onion skin Gummed seals Gummed tapes Guns, grease Gymnasium shoes **Gymnasium** suits Gymnasium supplies Gypsum

H Hacksaw blades Haemoglobinometers Haemometers Hair brushes Hair combs Hairpins Hammers (small) Hammers (sledge) Hampers Hand bags Handballs Handbooks Handles Hanger, clothes Hangers Hat blocks Hatchets Health record cards Hectograph supplies Hemp fibre Henna Hinges Hods, coal Hoes (small) Holders, arrow Holders, blotter Holders, small Home economics supplies (dry goods, groceries, vegetables, fruit, glass jars, etc.) Hooks, clothes Hooks, coat Hooks and eyes Hoop sticks Hoops Horse brushes Horseshoes Hose Hose (apparel) Hose clamps Hose menders Hose nozzles (small) Hot water bottles Hydrochloric acid Hydrometer floats Hydrometers I Ice Ice bags Ice chisels Ice choppers Ice picks Ice tongs Incandescent electric lamps Index cards Index labels Index tabs India ink Indoor ball Industrial education materials (emery paper, lumber, nails, paints, sandpaper, saw blades, screws)

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Ink Ink drier Ink eradicator Ink pads Ink pellets Ink powder Ink rollers Ink wells Inner tubes (auto) Insecticides Insignia Instruments, dental (small) Instruments, drafting (not in sets Instruments, drawing (not in sets) Instruments, medical (small, not in sets) Instruments, surgical (small, not in sets) Insulators Insurance records Intelligence tests Interest tables Interest inventory tests Inventory blanks Invoice book Iodine Iodoform Iron bucket Iron castings Iron, electric Iron fillings Iron gauze Iron, sheet Iron, straps Iron wedge Ironing boards Jack balls Jackets, book Jack plane cutters Jap-a-lac ars Jack straps Journal Journal paper lute Jute tubing K Kaolin Kerosene Kettles (small) Keyboards, piano, paper Key rings

G Galvanized boxes Galvanized pipe Games Garbage cans Garbage cans Garden hose Garments Garmet paper Keytainers Kindergarten material Kindergarten supplies Kindling Kitchen utensils (small) Kits, first aid Kneepads Knives

Keys

L Lables Laboratory glassware Laboratory instruments (small) Laboratory mounts Laboratory tools (small) Laces Lacing Lacquer Lactose Ladles Lamp chimney Lamps Lamps, incandescent Lantern, slides Lard Lathe dogs Laundering Leaches Lead Lead pencils Lead, red Lead, scraps Lead, sheet Lead, white Leads Leaf mold Leather Leather, sheepskin Leather working tools (not in sets) Ledger account books Ledger forms Ledger paper Ledgers Lenses (small) Letter cases Letter folders Letterheads Letter openers Letter paper Lettering pens Letters Levels Library books Library cards Light bulbs Light globes Lime Linens Liners, staff (music) Liners, type Lines Lining, brake Lining, cloth Linoleum (small pieces) Linotype metals Linseed oil Liquid bronzing Liquid floor hardener Liquid polishes Liquid soap Liquids Litmus paper

Loam Locknuts Locks (small, not built in) Looms (weaving) Looseleaf notebooks Looseleaf rings Lubricants Lubrication fittings Lubrication oil Lugs, soldering Lumber Lye M Machine bolts Machines, dating Machines, fastening Machines, numbering Machines, stamping (small) Machines, stapling (small) Macrame cord Magazine covers Magazines Magnets (small) Mallots Malt Manicuring tools Manila files Manila folders Manila rope Manuals Map tacks Maps Maps, outline Matches Material and work forms Matrix, type Mats, asbestos Mats, bath Mats, cocoa Mats, door Mats, weaving Meal Measures Meats Mechanical drawing instruments (small, not in sets) Medals Medical instruments (small, not in sets) Medicine Medicine balls Megaphones Memo pads Menders, hose Mending materials Mending tapes Messenger service Metallic solution Metal polishes Metal tubing Metal wool Metal working tools Metals, dye casting Metals, laboratory Metals, linotype

Meter sticks Milk Mill ends Millboard Mimeograph paper Mimeograph supplies Mineral wool Minerals, laboratory Minute books Mirrors (small) Mixers, paint Mixtures, fluid Modeling board Modeling clay Modeling tools Models Mold, leaf Molds, button Molds, pattern Money, toy Monthly payrolls Monthly financial statement forms Mop cloths Mop pails Mop sticks Mops Mortars Moss Motor oil Mounting boards Mounts Mouse traps Mucilage Muriatic acid Music Music paper Music, sheet Muslin Mustard N Nail boxes Nail polishes Nails Napkins Napkins, sanitary Neatsfoot oil Needles Nets, cloth Newspaper Newspapers Nickel polish Nippers Nipples Notebook covers Notebook paper Notebook rings Notebooks Notification blanks Nozzles (small) Number cards Numbering machines Nurse's supplies Nuts

0 Oak tag Oakum Oars Oil Oil cans Oil cloth Ointment Onion skin paper **Openers**, letter Order blanks Organizer's work Outline maps Ovenware dishes Oxygen P Packing Padding Paddle tennis balls Paddle tennis nets Paddle tennis rackets Padlocks Pads, blotter Pads, calendar Pads, chair Pads, desk Pads, duplicator Pads, ink Pads, memo Pads, paper Pads, rubber stamp Pads, stamp Pads, typewriter Pads, writing Pails Paint brushes Paint drier Paint remover Paints Palettes Pamphlets Pans (small) Pantographs Paper Paper, art Paper, bookkeeping Paper, carbon Paper, clips Paper, colored Paper, construction Paper, crepe Paper cups Paper, doilies Paper, drawing Paper, examination Paper fastener Paper, manifold Paper, mimeograph Paper, music Paper, napkins Paper, onion skin Paper plates Paper, practice Paper, squared Paper, theme

Paper, tissue Paper, toilet Paper towels Paper, typewriting Paper, wall Paper, white Paper, writing Paraffin Parts, radio Parts, repair Paste Paste brushes Pasteboard Pasteboard boxes Pastries Pastry cutters Patches Patching compounds Pattern molds Patterns Peat Peat moss Peelers, small Pellets Pen points Pencil sharpner Pencil sharpner parts Pencils Penholders Penknives Pennants Pens Perforators Periodicals Personnel forms Pestles Phonetic drills Phonograph needles Phonograph record albums Phonograph records Photograph mounts Photographs Physics laboratory supplies Picks Picture frames Picture wire Pictures Pig iron **Pig** lead Pigments Pillows Ping pong sets Pins Pins (badge) Pipe cleaners Pipe dies Pipe fittings Pipe openers Pipe, steel Pipettes Pitchers Pitchforks Plan book Plane caps Plane cutters

Plaque Plaster Plaster, adhesive Plaster of Paris Plastic wood Plastic wood solvent Plate glass Plates Plates, addressing machine Plates, battery Plates, book Plates, lantern slide Plates, photographic Plates, writing Playground balls Pliers Plugs Plugs, drain Plugs, spark Plumbs Plungers, drain Pockets, book Pointers Points, drill Poison containers Poisons Pokers, stove Poles Polishes Portfolios Portland cement Postage Posters Posting notices Posts Potato peelers (hand) Potatoes Pot cleansers Pots (small) Pottery Powders Practice paper Preservatives Printed blanks Printed forms Printed materials Printed notices Printing Printing ink Printing materials Printing sets (rubber) Printing type Prisms Program cards **Projector slides** Protractors Pruners Pulleys Pumice Pumps (small) Punches **Pupil registers Push buttons** Push pins Pushers, cuticle

Putty Pyrometer Pyrometer cones Ouinine Quivers, arrow в Rackets, badminton Rackets, tennis Radiator brushes Radiator compound Radio tubes Raffia Rags Rakes Rasps Rat paste Rat poison Rattan Razors Reamers Rebinding costs Receptacles (small) Receipt books Record books Record cards Record files Record forms Record sheets Records, class Records, cumulative guidance Records, permanent Records, phonograph Records, printed Reed Reed (weaving) Reels, hose Reels, motion picture film Reference books (not library) Registers Registers (printed) Reinforcing cloth Reinforcing corners Reinforcing paper Reinforcing tape Relief maps Removers **Repair** parts Report cards Report forms **Requisition** blanks **Re-sawing** Residence cards Resistors Respirators Retorts Ribbons for diplomas Ribbons, adding machine Ribbons, addressing machine Ribbons, cloth Ribbons, typewriter Ring toss

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Rings, carrom Rings, key Rivet sets Rivets Rock, crushed Rock, salt Rods, brass Rods, steel Rods, welding Rolls for duplication Rollers, ink Roof cement Roofing caps Roofing material Roofing paper Rope Rope binders Ropes, jumping Ropes, swing Rosin Rotten stone Rouge Roving cotton Rubber balls Rubber bands Rubber gloves Rubber goods Rubber keys Rubber sheets Rubber stamps Rubber stamp pad Rubbish cans Rulers Safety boxes Safety glass Safety pins Sal soda Salt Salt shaker Salts Sand Sandpaper Sandwich boards Sanitary napkins Sanitary towels Sash chains Sash cords Satchels Saucers Savings cards Saw blades Sawdust Saw frames Scales (small) Scales, draftmen Scalpels Schedule blanks Scissors Scoop shovels Scoops Score books Scourers Scouring powder Scrapers

Scratch pads Screen wire Screens Screw extractors Screw eyes Screw hooks Screwdrivers Screws Scrubbing compound Scuttles, coal Scythes Seals Seasoning Secretary's book Sedatives Seed flats Seed grass Seeds Separators, battery Serums Serving trays Sets, rivets Sewing accessories Sewing machine oil Shakers Shampoo Sharpeners, pencil Sharpening tools Shears Sheet brass Sheet iron Sheet metal Sheet music Sheeting Sheets, bed Sheets, record Shelf labels Shellac Shelves, kiln Shins Shingles Shoes and boots Shopcoats Shot Shovels Show cards Shrubs Shuffleboard sets Shuttlecocks Sifters Signals Signs Silk floss Silks Silver polish Silverware Skis Skillets Slating (blackboard) Slats Sleeving Slide rules Slide service Slides, lantern Slides, microscope

Slides, projector Sloyd knives Smithing coal Snaps Sneakers Snips Snow shovels Soap, laundry Soap, liquid Soap powder Soap, toilet-bar Soccer balls Soccer shoes Socket caps Socket wrenches (not in sets) Sockets, electric Sockets, wrench (not in sets) Socks Soda, baking Soda, washing Sodding Soft soap Softballs Softeners, water Soil Solder Soldering coppers Soldering fluid Soldering lugs Soldering materials Soldering paste Solutions Solvents Spacebands Spades Spading forks Spark plugs Spatulas Special awards Special music Specimens, laboratory Spheres Spices Spindle files Spindles for valves Spirits Splints Spokes Spokeshaves Sponges Speons Spray mixtures Sprayers, hand Sprays, fungicide Sprays, insecticide Spreaders, butter Spreaders, tire Spreads, bed Spring balances Springs Sprinkling cans Squares Squeegees

Sticks, hoop Stilts Stock records Stockings Stoppers Stops, bench Stove bolts Stove pokers Stove polishes Stove shovels Strainers Straw, compressed Straws, drinking Strings Strings, musical instruments Strips, neck Stylus Sunglasses Supplementary books Supporters (athletic) Surface hardening blocks Surgical instruments (small, not in sets) Surgical powders Swages Sweepers, carpet Sweeping compounds Switches, electric Syphon bottles Syringes Syrup T Table protectors Staff liners Stain removers Stains Stakes Stamps, postage Stamps, rubber Standard tests Stands, calendar Staplers (small) Staples Stapling machines (small) Starch Statements, bank Stationery Steam packing Steel cable Steel measuring tapes Steel, rod and tool Steel, sheet Steel wool Stencil correction fluid Stencils Stencils, addressing machine Stencils, duplicating machine Stencils, lettering Stenographers' note books Stereographs Sterile gauze Sticks, composing Sticks, cutting Sticks, hockey

Table scarfs Table tennis balls Table tennis nets Table tennis rackets Tablecloths Tables, computing Tables, medicinal Tables, writing Tabs, index Tack hammers Tacks Tags Talcum powder Tape measures Tapes Tape, adhesive Tape, bookbinding Tapes, steel Taps, machine screw Taps, pipe Targets, archery Tarpaper Taxidermists' supplies Teacher contract forms Tennis balls Tennis nets, cloth mesh Tennis rackets Terminals, battery Test tube brushes Test tubes Test tube racks Tests Tests, practice Tests, standardized Textbooks, basic Textbooks, supplementary Textiles Theatrical costumes Theme paper Thermometers Thimbles Thinners Threads Throat applicators Thumb tacks Tickets Tickets, admission Tile, drain Timebooks Tin cutters Tin drinking cups Tinted paper Tires Tissues, cleansing Tissues, mending Toilet paper Tokens Tongs Tongue blades Tongue depressors Tools (small, not in sets) Toothpicks Topsoil Tourniquets Towels

Towels, cloth Towels, paper Toxins Toy money Toys Tracing cloth Tracing paper Transfer cards Transformer laminations Transformers (toy) Transom poles Transom rods Traps Trays Treasurer's books Triangles Trophies Trowels Tubes Tubes, inner Tubes, radio **Tubing** fibre Tubing, glass Tubing metal Tubing, rubber Tumblers Tuning forks Turpentine Tweezers Twine Type Type cleaner Type holders Type liners Type, matrix Type planners Type, printing Typewriter brushes Typewriter covers Typewriter erasers Typewriter manuals Typewriter paper Typewriter ribbons U

Under glaze colors Underwear Unguents Upholstering material Urns, flower Utensils (small) V Vacuum bottles Valve compound Valve cores Valve packings

Vessels (small) Vines Vises (small) Vision charts Volleyball nets Volleyballs Voltmeters W Wall brushes Wallboard Wallpaper Wallpaper cleaner Wands Warp, carpets Washbasins Washboards Washboilers Washbowls Washcloths Washers Washing powder Washtubs Waste Wastebaskets Watch crystals Water Water color brushes Water colors Water, distilled Water glasses Water softeners (chemical) Waterproofing materials Wax Wax crayons Wax liquid Wax, sealing Waxed paper Weaving material Weighing scales Weight chart Weights Welding compound Welding rods Wheels (small) Whetstones Whisk brooms Whistles Whiting Wicks Willow Winders Window glass Wipers Wire Wire glass Wire staples

Wool, glass Wool, steel Word cards Word books Work books Work organizers Wrapping paper Wrenches (not in sets) Writing fluid

Writing pads Writing paper Writing tablets Y Yard brooms Yardsticks Yarn Z Zinc

Equipment

Purchases of equipment are made either to replace worn out equipment or to add to the amount on hand. If the equipment purchased is for replacement purposes it should be charged to Maintenance. If its purchase means additional equipment, it should be charged to Capital Outlay, General Fund. If the purchase has been authorized by a vote of the people (such as a bond issue) then it would be charged to Capital Outlay, Schoolhouse Fund.

A Absorption cells Adding machines Addressing machines Adjustable handle with tools Agriculture equipment Air brushes Air compressors Air gauges Air moisteners Air pumps Aircraft instruments Airplane (with engines) Airplane engines Alidades, telescopic Alignment gauges Anantomical charts Anatomical models Anemometers Animal boxes Antenna equipment Anvils Apparatus cabinets Aquariums Archery sets Arm chairs Armature growlers Armatures Art room equipment Ash cans Astrographs Athletic uniforms (complete) Atlases Audiometers Augers (large)

B Backrests, hospital type Balances Balances, spring Baling presses **Ballot** boxes Band instruments Band saws Band uniforms Banners Barber type furniture Barographs Barometers Bars, horizontal Bars, stall Baskets Baskets, desk Basketball goals Bath fixtures Bath mats Bathroom equipment Bathroom fittings Bathtubs Battery chargers Batteries, (storage) Battery testers Beams, compass Beauty class furniture Beds Bed springs Bed ticks Bell towers Bellows Bells, electric Bench machines Bench seats

Valve parts Vaporizers Varnish Varnish brushes Varnish driers Varnish removers Vases Vases Vaulting poles Vegetables Wood Wood filler Wood, fuel Wood, kindling Wood, plastic Wood, preservative Wood splinters Wood stains Wool

Auger bits (in sets) Autoclaves Automobiles Automobile accessories Automobile bumpers Automobile horns Automobile jacks Awnings

Axes

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Bench whirlers Benches Benders, pipe, hand or power Bicycles Bicycle racks Billiard tables Billing machines Binding equipment

Binoculars Bins, factory or industrial **Biological charts Biological models Biology** apparatus Bit braces Bits, tool Blackboards, portable Blankets, animal **Bleacher** seats Bleachers **Block** cutters **Block** holders Blocks, sets Blocks, hat Blowers Blow-off valves Blue print machines Boards, carrom Boats Boilers Boiler firing tools Boiler plugs Boiler tubes Bolt cutters Book racks Book stacks Book supports Book trucks Bookcases Bookkeeping machines Books, library (reference) Boring machines Bottles, syphon Boxing rings Boyles law apparatus Bracket, wall Brake fillers Brake lining machines Brakes, cornice

Cabinets, first aid Cabinets, Frozen food storage Cabinets ice cream Cabinets, kitchen Cabinets, laboratory Cabinets, lantern slide Cabinets, printing and drafting Cabinets, printers galley Cabinets, printers type Cabinets, supply Cages Calculating equipment Calculating machines Calendar stands Calipers Calorimeters Cameras Can openers (large) Candelabrums Candlesticks Canners Canoes Canvas curtains Capacitometers Cappers Car washers Carbometers Card holders Card racks Carpenters' gauges Carpenters' horses Carpenters' squares Carpenters' workbench Carpets Carpet beaters Carpet stretchers Carpet sweepers Carts Carts, hand Carts, hose Carving knives Cases, display Cases document Cases exhibit Cases, leather Cases, medicine Cases, supply Cash boxes Cash registers Castings, iron Cattle Centering machines Chafing dishes Chains Chair swings Chairs, auditorium Chairs, desk Chairs, folding Chairs, kindergarten Chairs, library Chargers, battery Charging desks Charts

Chart printers Chart stands Check protectors Check writers Chimes Chisels (sets) Chlorination equipment Choppers Chutes Circuit breakers Clamps (large) Clay working equipment Cleaners, flue Cleaners, steam vapor Cleaners, vacuum Cleavers Climbing poles Clinometers, photoelectric Clocks Clocks, time Cloth cutting machines Cloth measuring machines Cloth working equipment Clothesbars Clothes dryers Clothes wringers **Clothes** baskets Clotheshorses Coal screens Coal shovels Coffee grinders Coffee percolators Coffee pots Coffee urns Coin, currency and check handling machines Colanders Collapsible tables Color mixers Combustion analyzers Compasses Compass beams Compasses, magnetic Compressometers Compressors, air Compressors, auto Condensers Connecting rod aligners Connecting rod boring machines Connecting rod rebabbiting jugs Conveyors Cookers, pressure Cooking equipment Cooking stoves Coolers Coppers, soldering (electric) Copyholders Cord holders Corkscrews Cornice brakes Costumers Costumes

Cots Couches Counter freezers Counters, revolution and stroke Counters, service Crockery Crucibles Cultivators Cup dispensers Cupboards Curtain rods Curtains, stage Curtains Cutters Cylinders Cylinder boring machines CX-lamp units Dating machines Deep freezers Deep fat fryers Degreasing flushers Dental chairs Dental instruments Desk baskets Desk lamps Desks Developing tanks Diaphragm pumps Dictating machines Dictionaries (large) Dictionary holders Dictionary stands Die sinkers Dies (in sets) Diesel engines Directories Discs, optional Dish trucks Dishes Dish-washing machines Display cases Display racks Dissecting sets Distilling apparatus Ditto machines Diving boards Document cases Domestic science tables Doors Door checks Door knobs Door openers Door signs Drafting instruments (in sets) Drafting machines Drain cleaners Draperies Drawing boards Drawing compasses Drawing instruments (in sets) Drawing pens

Bread boards Bread boxes Bread slicers Bread toasters Bric-a-brac Bridles Brief cases Broilers Brushes, air **Bubbler** fountains Buggies Bulldozers **Bulletin Boards** Burners, Bunsen Burners, weed Bus signs Bus wagons Buses Busts (art) Buzzers C Cabinets Cabinets, apparatus Cabinets, cooling Cabinets, filing

Drawing tables Drift meters Drill presses Drills (in sets of large) Drinking fountains Drinking water coolers Dry measures Dryers, clothes Dryers, gym Drvers, hair Dumb bells Duplicating machines, gelatine Duplicating machines, liquid Duplicating machines, stencils Duplicators Ε Easels Edgers, law Electric batteries (storage) Electric erasers Electric fans **Electric fixtures** Electric floor scrubbers Electric hot plates Electric irons Electric mixers Electric sanding machines Electric toasters Electric vacuum cleaners Electric waxing machines Electrolysis apparatus Electro-magnets Electronic equipment Embossers Encyclopedias (in sets) End tables Engines, auto, aircraft Engines, steam tractor Engineers' scales Enlargers and easels Envelope sealers Eraser cleaners Exhibit cases Exposure meters (camera) Extinguishers, fire Eye chart illuminators F Face and eye shields Fans Fans, electric Fastening machines Faucets Field glasses

Fire axes and tools Fire extinguishers Fire grates Fire hooks Fire horns Fire hose Fire shovels Fire tongs Fireless cookers First aid cabinets First aid kits Flag poles Flatirons Floodlights, stage Floor scrubbers Flue cleaners Fluorescent lighting fixtures Fluorescopes Flush tanks Fly screens Folders, bar Folding chairs Folding tables Food choppers Football dummies Foot rests Foot scrapers Force pumps Forceps Forges Forks Forks, spading Forks, tuning Forms, dressmaking Forms, geometrical Frames, blueprint Frames, picture Frames, saw Freezers, ice cream Fume hoods Furnaces Furnaces, gas Furnace tools Furnaces, laboratory Furnaces, remelting Furniture G Gages, block and wire Gages, gas, pressure, etc. Gages, recording Gallevs Galvanometers Galvanoscopes Game boards Garbage cans Garden equipment Garden hose Garden tools Gas light fixtures Gas meters, laboratory type Gas plates **Gas** ranges Gas stoves Gelatine duplicators **Generators**

Generators, tester Geographic globes Geometrical figures Geometrical forms Giant strides **Glass** prisms Gliders, (aircraft) Globes Gongs Graduated glass cylinders Grand stands Grass shears Grease guns Grilles Grills Grinders Grindstones (complete with stand) Guns, grease Guns, starting Gymnasium equipment н Hack saw frames Hair dryers Hall trees Halvards Hammers Hammers, sledge Hampers Handbags Handscrews Handy trucks Hardness testers Harness Hat racks Hatches Health scales Healthometers Heaters Heating equipment Hectographs Hitching posts Hitching straps Hoes Hoists Holders, change Holders, copy Holders, cord Holders, dictionary Hooks, fire Horizontal bars Horns Horses Horse blankets Horse clippers Horse collars Hose Hose carts Hose equipment Hot plates Hour glasses Hurdles Hydrants Hydrometers Hygrometers

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Ice boxes Ice chests Ice chisels Ice choppers Ice tongs Ice cream freezers Incinerators Incubators Indian clubs Ink rollers Ink vents Insect boxes Insect nets Instruments, band Instruments, dental Instruments, drawing Instruments, medical Instruments, musical Instruments, surgical Instruments, surveying Iron buckets Iron castings Iron cords Iron fences Iron wedges Ironing boards Irons, electric lacks **Jack** chains Jack planes loiners **J**ointers Juice extractors Iuke boxes Jump standards K Kettles Key racks Kilns Kindergarten chairs Kindergarten equipment Kindergarten lockers Kindergarten tables Kitchea cabinets Kitchen tables Kitchen utensils Kits, first aid Knives Kotex cabinets 1. Laboratory apparatus Laboratory cabinets Laboratory furniture Laboratory instruments

Figures, geometrical Files, letter Filing cabinets Filing cases Filter dishes Filters, water Finishing machines Fire alarm systems Fire apparatus Laboratory models Laboratory mounts Laboratory tables Laboratory tools Ladders Ladders, step Lamps, desk Lamps, guard Lanterns, janitor Lantern screens Lantern shades Lantern slide cabinet Lantern slides Lanterns stereopticon Lathes Laundry equipment Lawn edgers Lawn mowers Lawn rollers Lawn sprinklers Lawn swings Lead burning outfits Leather brief cases Leather portfolios Leather working tools (in sets) Lecture stands Lenses Letter files (metal) Letter openers Letter presses Letter racks' Letter scales Levels Library books (reference) Library equipment Library furniture Library shelving Lifters, valve Lighting, equipment Lime markers Line-casting machines (Linotype) Line markers Livestock Lock ledgers Lockers Looms Lubricators and oilers Lunch room equipment M Machinery Machines, adding Machines, addressing Machines, bench Machines, billing Machines, bookkeeping Machines, brake lining Machines, calculating Machines, dating Machines, dishwashing Machines, drafting Machines, duplicating Machines, fastening Machines, mimeograph Machines, mixing Machines, numbering Machines, polishing Machines, sewing Machines, stamping (large) Machines, static Machines, stencil cutting Machines, tabulating Machines, washing

Microfilm readers Micrometers Microprojectors Microscopes Microtomes Milling machines Mimeographs Mimeoscopes Mirrors Mitre boxes Mixers, color Mixers, electric Mixing machines Models Models, art Models, shop Mop trucks Mop wringers Mortar and pestles Mortisers Motion picture projectors Motor generator sets Motor buses Motor trucks Motors Motors, accessories Mowers, lawn Music racks Music stands Musical instruments N Nail boxes Negative racks Machines, waxing Magazine racks Magnets Magnetos Magnifying glasses Mail boxes Mail chutes Mallets Mangles Manual training benches Manual training tools Maps Markers, line Mats, gym Mattresses Mauls Maypoles Measures Measuring cups Mechanical drawing instruments (in sets) Mechanical drawing tables Medical instruments (in sets) Medicine balls Medicine cabinets Medicine cases Megaphones Mercury arc lamps Metal working tools (large) Metalloscopes Meter sticks

Negative tanks Nets, steel Nozzles, fire hose Numbering machines Numeral frames 0 Oars Oarlocks Office desks Office furniture Office reference books Office trays Ohmmeters Oil stoves **Opera** chairs **Optical benches Optical** discs Organs Outdoor benches Ovens P Padlock cases Paint testers Painting outfits Palettes Pamphlet cases Pantographs Paper balers Paper cutter board Paper cutters Paper punches Pastry cutters Pattern molds Patterns PBX telephone installations Peelers (machine type) Percolators, coffee Perforators Permanent waving machines Phonographs Phonograph stands Photoelectric cells Photometers Physical education apparatus Physics apparatus Physiology charts Pianos Picture frames Picture books Pictures Pinchers Pinking machines Pipe dies (sets) Pipe stocks Pipe threading machines Pistols Pitch pipes Pitchers Pitchforks Pitot tubes Planers Planes Plant stands Plaques

Plates, bench Plates, electric Plates, gas Plates, hot Plates, screw Plates, surface Platforms Playground apparatus Playground equipment Plinths Plows, field Plows, snow Plumber's friend **Polarimeters** Polariscopes Poles, climbing Postal scales Posture screens Posture silhouettes machines Potato peelers (machine) Pot racks Pots Power sprayers Presses arbor Presses, book Presses, letter Presses, printing Printing cases Printing frames (photographic) Printing presses **Program** clocks Projectors, motion picture Projectors, still Protractors Pruning shears Public address systems Pullers Pulleys Pumps Punches **Pyrometers** Q Quivers, arrow R Racks Radar equipment Radios Radio receiving sets Radiometers Rakes Rams, hydraulic Ranges, cooking Reamers Receptacles **Recitation** seats Rectifiers Reels for hose Reference books (library) Reflectors, parabolic **Refracting** apparatus Refrigerators Registers, cash Reins

Relief maps (wall type) **Relief models** Repair jacks **Reptile** boxes Retorts, laboratory Retorts Revolvers Rheostats Rings, flying Rollers, ink Rollers, lawn Rollers, water type Rotary duplicators Rotators, motor Rubber hose **Rubbish burners** Rubbish cans Rugs Rulers (accurate) Ruling machines, paper, etc. Safes Safety belts Sand tables Sanders Sanding machines Satchels Saw frames Saw horse Saws Saws, power Scales Scenery, stage Science tables Scientific apparatus Scissors Scoop shovel Scoops Score boards Screen doors Screens Screens, projection Screw plates Scrubbers, floor Scythes Sealers, envelope Seals Seals, notary Seals, recitation Seats Sectional bookcases Serving trays Settees Sewing machines Sextants Shapers and routers

Shop machines Shop models Shovels Signs Sinks Slated outline map Slated outline picture Slated spheres Sledge hammers Slicers, bread Slides (lantern) Slide rules Slides, playground Slovd knives Socket wrenches (sets) Sockets (wrench sets) Soldering coppers, electric Sound equipment Spades Spading forks Spectroscopes Spheres (model) Spheres Sphygmomanometer Spirometers Spoons Spotlights Spreaders, fertilizer Spring balances Sprinklers, lawn Squares Stacks, books Stadiometers Stage curtains Stage scenery Stair treads Stakes Stall bars Stamping machines Standards, jump Stands, chart Stands, umbrella Staple fasteners Stapling machines (large) Static machines Statuaries Steam tables Steam trays Steamers, millinery Steel lockers Steel measuring tapes Steel shelving Steel, squares Stencil cutting machines Stencils, lettering Step ladders Stereopticans Stereoscopes Sterilizers Stitchers

Stitching machines Stocks Stools Stop watches Stoves Straight edges (small) Stretchers Study room equipment Styluses Supply cases Surface plates Surveying instruments Sweepers, carpet Swings, chairs Switches T Tables Tablet arm chairs **Tabulating machines** Tanks Tape measures Tapes, steel Tea wagons Teeters Telephone systems Tennis court nets, steel Tent shelters Testers, battery Test tube racks Thermometers Thermostats Time clocks Timers Toasters Toilet fixtures Tongs Tool racks Tools Tools, set **Towel** fixtures Towel racks Traffic signs Transfer cases Transformers Tray holders Trays Triangles Trophy cases Trowels Trucks Tubs Type cases Type casting machines Type holders **Typewriters** Typewriter desks Typewriter supports Typewriter tables U

Umbrella racks Uniforms Urns Utensils, kitchen Vacuum cleaners Vacuum eraser cleaners Valve lifters Valves Vases Vehicles Vending machines Ventilating fans Ventilator boards Ventilators Vents, ink Vessels Vibrators Vibrographs Vises Volleyball nets Voltmeters. W Wagons Wands Wash boilers Wash tub Washing machines Waste baskets Water coolers Water meters Water softeners (mechanical) Watt meters Waxing machines Weaving equipment Weighing scales Weights Welding outfits Wheelbarrows Wheels, automobile Wheels, pottery Winders Window boards Window boxes Window frames Window shades Window sticks Window ventilators Window washing racks Window working safety belts Work benches Work tables Wrenches (sets) Wringers, clothes Writing plates Y Yard benches Yard sticks

Shapers Shears Sheet iron Shelving Shock absorbers

Umbrella stands

Equipment Secured to Grounds

A Approach signs B Backstops, baseball Backstops, basketball Bleachers C C Catch basin covers Climbing poles D Danger signs F Fences Flagpole bases Flagpoles Floodlights G Gates Gates Goal posts Goal posts Goals and nets Guard railing H Horizontal bars Horizontal ladders Hydrants

I Incinerators M Manhole covers P Playground apparatus Posts Safety signs Safety signs Septic tanks Shrubs Slides

M

Built-in or Fixed Equipment for Building

Air conditioning equipment Ash hoists Auditorium stage curtains and scenery Awnings B Bath fixtures Bath tubs Bells Bins Blackboards Boiler grates Boiler tubes Boilers Bookcases **Bulletin** boards Buzzers **Circuit** breakers Compressors Coolers Cupboards Curtains Cycloramas D Deflectors Desks, attached Dispensers, paper towel Dispensers, sanitary napkins Dispensers, soap Door checks Door fixtures Door screens Drinking fountains **Dumb-waiters** E **Electric clocks** Electric light fixtures Electric switchboards Electric ventilator fans

Elevators Exit lights F Fans Fire alarm boxes Fire alarm systems Fire escapes Fire hose Fire hose cabinets Fireplaces **Furnace** grates Furnaces G Gas light fixtures Gasoline pumps Gauges Grease traps Grilles Gym backstops Gym basketball baskets Gym ladders H

Mailbox chutes Mantels Mechanical stokers Meters, electric Meters, gas Meters, water Motors, (not part of movable equipment) Motors, starters (electric) Numbers, door Panel boards and electric fixtures Panic bolts Plumbing equipment and fixtures Pot racks Pumps (air and water) R Radiators Radio wiring Recirculating systems Registers, hot air Registers, steam Registers, water Room door numbers Screens Shades, window Shelving Shop equipment Shower fixtures Showers Sinks Smokestack breaching Soap dispensers Stage scenery Stair treads and guards Stokers, mechanical

Snow guards, fence Swings T Teeters Tennis court nets, metal Trapeze Traveling rings Trees V Vertical ladders W Walks

Storm door enclosures Suction cleaners Swimming pool chlorinator Swimming pool filtration equipment Swimming pool springboard equipment Switchboards T Telephone booths Telephone systems Telephone switchboards Temperature controls Thermostat and guards Toilet fixtures **Towel dispensers** Transformers **Transom** fixtures Traps, grease Traps, water U Unit heaters Unit ventilators V Vacuum cleaner equipment Vehicles Ventilating systems Ventilators W Wall board Wardrobes Wash stands Water filters Water heaters Water meters Water purifiers Water traps Weather strips Window boxes Window screens Window shades

Heaters Heating systems Hoods, exhaust fan Hot water heaters

Incinerators Intercommunication systems Ironing boards

Laboratory equipment Laundry equipment Lavatory equipment Lighting equipment Lighting fixtures Liquid soap dispensers Lockers Locks Loud speaker systems Louvers (ventilating)

Section VII

TREASURER OF THE SCHOOL DISTRICT

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The treasurer is the custodian of the funds of the district. An outline of his duties, together with his part in financial accounting, is also included in this bulletin. For his records, a series of forms in loose leaf style, size 11x17 inches, have been adopted. For districts which maintain only elementary schools and where the number of business transactions is relatively small, these records will be available in bound book.

DUTIES OF TREASURER (Code of Iowa)

- 1. Oath and bond. (Sections 64.25, 277.28, 279.3, 291.2-291.4)
- 2. Redeem bonds (Sections 298.23, 298.24)
- Make annual settlement and furnish sworn statement of balances. (Section 279.30)
- 4. Serve without compensation, exceptions (Section 279.29)
- 5. Comply with laws relating to stamped warrants. (Sections 74.1 to 74.7)
- Receive all moneys; pay same out only on proper order; keep accounts; keep register of warrants. (Section 291.12)
- 7. Keep a separate account for each fund. (Section 291.13)
- 8. Render statements as required by board, keep books open for public inspection. (Section 291.14)
- 9. Make annual report to board, file copy with county superintendent. (Section 291.15)
- 10. Receive forfeitures. (Section 277.32)
- 11. Receive tax moneys. (Sections 298.11, 298.13)
- 12. Receive playground fund from city. (Section 300.4)
- 13. Make reports in form specified by superintendent of public instruction. (Sections 257.4 (11), 257.7)
- 14. Report truancy law violations to secretary. (Section 299.15)
- 15. Make deposits in Iowa banks approved by school board. (Sections 453.1-453.4)
- File a list of depositories with county treasurer. (Section 454.6)

TREASURER'S BOND

The bond which is to guarantee the proper care of school funds is to be for an amount to be determined by the board of education but not less than five hundred dollars (\$500). It should be presented to the board for its approval at the time the treasurer takes his oath of office and should be filed with the president of the board. The law provides that this form, indicating the fund to which the money has been deposited.

Form T12–Check Register

As a check is issued in payment of a warrant or group of warrants, facts concerning the check should be recorded here. This becomes the treasurer's record of disbursements.

Form T13-Record of Interest-Bearing Warrants

The Iowa law places in the hands of the treasurer the management of warrants which he is unable to pay for want of funds. As soon as the treasurer indorses and dates a warrant which cannot be paid, he should make an entry on this form. The entry is continued when notice is given to the holder that he is ready to make payment, and completed when payment is actually made.

Form T14-Record of Purchasers of Bonds

Section 298.24, Code of Iowa, requires that the treasurer keep a record of the parties to whom Bonds are sold, and this blank is for such use.

Form T15-Treasurer's Annual Report

This blank reports the conditions of the finances of the district at the close of the fiscal year, and also provides for a reconciliation with the records of the secretary. Copies of this report should be filed with the board of directors and the county superintendent at the time of the annual business meeting of the board.

DEPOSITORY BANKS

Funds of a school district should be deposited in one or more banks located in Iowa, to be selected by a written resolution of the board of directors. (Iowa Official Form No. 697, Section 453.2 Code of Iowa 1950.)

The deposits should be made under a title which will make it easy to identify, such as "Hawkeye School District, John Doe, Treasurer."

The State of Iowa has provided for a state sinking fund to guarantee public deposits in banks. Before the funds of a school district are entitled to this protection, the board of directors must pass a resolution naming certain banks as its depositories and specifying the maximum amount to be deposited in each bank. Copies of this resolution must be a part of the minutes of the board and should also be forwarded by the school treasurer to the county treasurer. After a bank has been designated as an official depository, the maximum deposit designated may not be increased without first securing the approval of the Treasurer of State.

the treasurer's oath shall be indorsed upon his bond. The cost of the bond may be paid by the school district from the general fund.

RECORD FORMS FOR TREASURER

Form T11-Receipts Register When money is paid to the treasurer he should issue his receipt and record the transaction on

If at any time the amount on deposit in a bank should

exceed the maximum deposit designated for that bank, the treasurer should at once notify the board, which should pass a resolution authorizing the deposit of an increased amount, or see that the amount on deposit is reduced to the designated amount. A reasonable amount of caution on the part of the treasurer in making deposits will frequently avoid this situation. See Chapter 453 *Code of Iowa* 1950.

DEFINITION OF FUNDS

Practically all the school districts will have their money divided into three funds-general, special courses and schoolhouse. It is extremely important that the treasurer deposit money received in the proper fund and also disburse money from the proper fund. Section 291.13 of the Code of Iowa defines the general fund and the schoolhouse fund in the following manner:

Schoolhouse Fund

- 1. Money collected by a tax authorized by the voters
- 2. Proceeds of the sale of bonds authorized by law
- Proceeds of a tax levied to pay interest and principal on bonded indebtedness
- 4. Proceeds of a tax levied for the purchase of sites

General Fund

1. All other moneys received for any other purpose

Special Courses

1. Moneys received to pay part of instructional salaries

It will be observed there is a plain distinction between these funds. It is the intention of the law that the schoolhouse fund shall be used to receive and disburse money whose collection and expenditure have been authorized by the voters of the district at an election, except for the one (1) mill levy to purchase school sites (see Section 297.5) which may be levied by the board of directors of a district containing a city. All money received from any other source should be deposited in the general fund.

contains the name of the depository bank, it becomes a negotiable check.

Warrants written by the secretary can be had in duplicate so the treasurer can have a copy for his records or the secretary can give him a list of the warrants that were issued each month.

If no funds are available to pay a warrant, then, the secretary must have the treasurer endorse the warrant on the back. For example, "Presented for payment and not paid for want of funds, March 20, 1953, John Doe, Treasurer." The treasurer will enter this information on Form T13. The bank can accept the warrants and reimburse the holders, charging the school district interest on the amount of the warrants held until reimbursed by the school district.

The old method of using a warrant and a check combination is still used by a few schools. A more complete explanation of this procedure is found in the old bulletin of 1934. However, the procedure of using the authorization to depository banks would eliminate much time and effort.

ANNUAL FINANCIAL STATEMENT

It is important that before the treasurer prepare his annual financial report, he should secure signed statements from each of the depository banks indicating the amount of school funds on deposit in each bank at the close of its business on June 30. If all of the checks written by the secretary have been presented to the depository banks and paid, the treasurer's balance should exactly agree with the total bank balance. Any difference between these two totals should be represented by checks which the secretary has issued but which have not been presented to the banks for payment. The treasurer's balance will either be equal to, or less than, the bank balance. It cannot exceed the amount on deposit in the banks, unless he has funds which have not been deposited with the banks.

The form for the treasurer's annual financial statement is self-explanatory. The treasurer should keep one copy of this report in his records, present a copy to the board of education at the regular July meeting, and also file a copy with the county superintendent, as provided for by law.

Special Courses Fund

Section 286A.7 Code of Iowa

RECEIPT OF FUNDS

Immediately upon receipt of money from any source, the treasurer should issue a receipt, retaining a carbon or stub copy. At the same time an entry should be made in the receipts register. Notice should be given to the secretary that certain funds have been received so that his books will also show the funds received. The funds should be immediately deposited in one of the depository banks. If the total amount of district funds on deposit in any bank exceeds the maximum amount which the board has designated for that bank, the treasurer should report the fact to the board of directors.

PAYMENT OF WARRANTS

Reference is made to page 31 of this manual which recommends that the treasurer give authorization to the depository bank to honor warrants written by the secretary and signed by the secretary and president. In this case, if a warrant is signed by the secretary and president and it

At the close of the treasurer's term of office, all funds and records in his possession should be delivered to his successor immediately, with the accounts in balance and the annual statement completed and accepted by the board of directors.

RECONCILIATION WITH SECRETARY

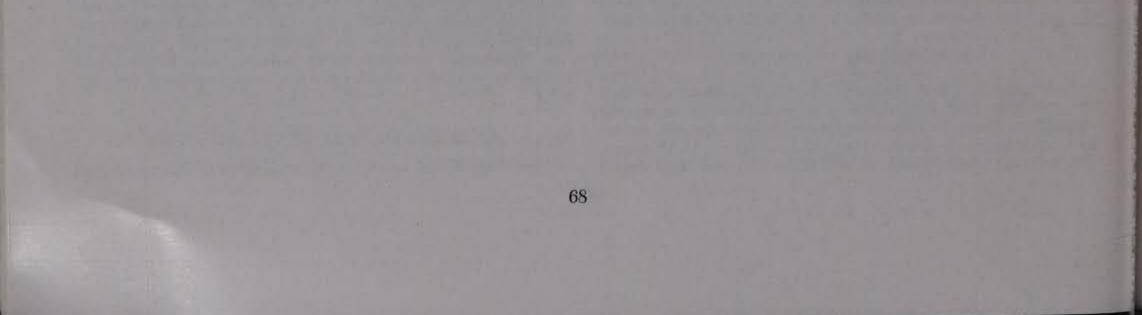
After the treasurer has balanced his books and prepared his annual financial statement, he should meet with the secretary and note whether their records agree. The balance on hand according to the treasurer's statement should equal the balance according to the secretary's books, provided all warrants issued by the secretary have been paid. Any differences between these balances should be represented by warrants which have not been presented for payment.

EXAMINATION BY STATE AUDITOR

There should be an annual examination of the treasurer's

records by representatives of the state auditor's office or by a certified public accountant. The examiners have indi-cated that the treasurer should have in readiness for the audit the records contained in his book and in addition the following materials:

- Canceled checks which have been paid by the depository banks.
 Monthly statements from depository banks.
 Pass book or deposit slips from banks.
 Duplicates of receipts issued for money received from secretary and other sources.



A. Forms For Secretary

CASH RECEIPTS

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DATE	FROM WHOM	BEC. NO. 3	CODE NQ. 4	GENERAL FUNO 1000-1479 5	SPECIAL COURSES FUND 1480-1499 6	SCHOOL	LOCAL TAXES 1000-1099 8	STATE APPROPRIATION 1100-1149 9	FEDERAL NPPROPRIATION 1150-1199 10	HIGH SCHOOL TUITION 1200-1220 11
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FORM S-11 CASH RECEIPTS

CASH RECEIPTS

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FORM S-11 CASH RECEIPTS (CONTINUED)

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APPENDIX

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WARRANT DISTRIBUTION REGISTER

ATTO PHT FO FORM S-12 WARRANT DISTRIBUTION REGISTER

WARRANT DISTRIBUTION REGISTER

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FORM 5+13 MARRANT DISTRIBUTION REGISTER (CONTINUED)

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ORM 5-12 WARRANT DISTRIBUTION REGISTER (CONTINUED)

WARRANT DISTRIBUTION REGISTER

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WARRANT DISTRIBUTION REGISTER (CONTINUED) RM 5-12

WARRANT DISTRIBUTION REGISTER

INSURANCE RECORD

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FORM 5-13 INSURANCE RECORD

BOND REGISTER

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ANNUAL BUDGET STATEMENT FOR THE SCHOOL YEAR ENDING____

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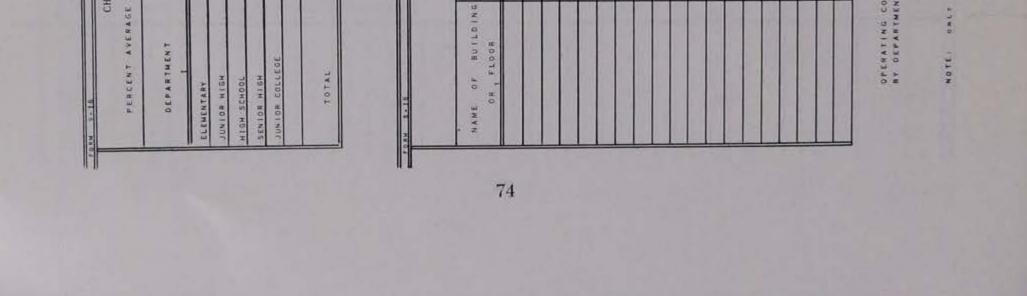
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COPY FOR FORM S-17, SCHOOL WARRANT

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GROUP PAYROLL REGISTER

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FORM 5-18 GROUP PAYROLL REGISTER

NON - RESIDENT TUITION RECORD FOR THE SCHOOL YEAR ENDING

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	R DISTRICT P INDIVIDUAL	OST OFFICE 2	ADDRESS	PREVIOUS YEARS 3	THIS YEAR 4	TO TAL	DATE	AMOUNT	UNPAID BALANCE 6	9	DATE	AMOUNT	UNPATO BALANCE 12	13
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FORM 5-20 NON-RESIDENT TUITION RECORD

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SUBSIDIARY LEDGER REVOLVING ACCOUNTS

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FORM R.A... I SUBSIDIARY LEDGER REVOLVING ACCOUNTS

SUBSIDIARY TRANSPORTATION DISTRIBUTION REGISTER

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FORM TR-1 SUBSIDIARY TRANSPORTATION DISTRIBUTION REGISTER

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SUBSIDIARY SCHOOL LUNCH RECEIPTS

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FORM SE. I SUBSIDIARY SCHOOL LUNCH RECEIPTS

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FORM SE+ 2 SUBSIDIARY SCHOOL LUNCH DISTRIBUTION REGISTER

FORM SL-1

SEPARATE ACCOUNT 10	DISTRICT GENERAL FUND	CASH RETAINED 12	
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VOUCHER JACKET

The form given below is recommended for use as a voucher jacket. Where so used it takes the place of the left hand side of Form S17, which is a voucher warrant. A voucher jacket may be used for each warrant written, and the invoices which are being paid attached to it. When folded on the dotted line it is ready to be filed in a document file. The voucher number is the same number as used

Form S17a

Distribution

By departments:	Net Amount
1. Elementary	\$
2. Junior high	
3. Junior-senior high	****
4. Senior or regular high	A.A. 4. A.A. 4.A.A.
5. Junior college	10 1 1 10 10 10 10 10 10 10 10 10 10 10
6	*******
Total net amount	\$
By buildings:	
Building	Net Amount
	\$
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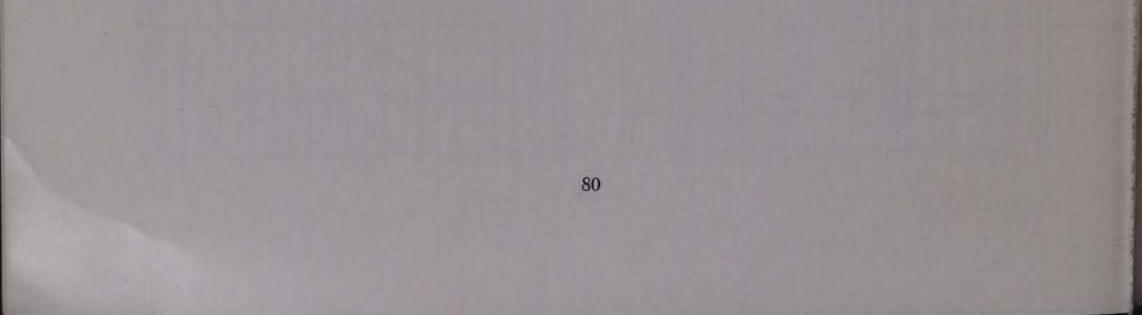
on the warrant itself. The recommended size is $7x8\frac{1}{2}$ inches.

The total amount should be allocated to the expenditure classifications in the space on the right hand side, and this allocation followed in the warrant distribution register. The distribution of the total amount of the warrant among the several departments and buildings of the school system will assist in determining costs for each such division.

Amount	Voucher No.
	School District
Το	
Address	

Distribution of Total Amount

Code No.	Classification	Amount
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GENERAL INVENTORY RECORD SHEET

Classification of Account Number

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 Unit Cost
 Total Cost
 Code No.
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Form I-1

B. Used by Treasurer

RECEIPTS	RECISTER
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FORM T-11 RECEIPTS REGISTER

CHECK REGISTER

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FORM T. 12 OFECK REGISTER

REGISTER OF INTEREST BEARING WARRANTS

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FORM T. 13 REGISTER OF INTEREST BEARING WARRANTE

RECORD OF PURCHASERS OF BONDS

FORM T-14					PURCHASE	R					РИКСН	ASER
	BOND NO.	AMOUNT	DATE OF BOND	DATE	NAME	POST OFFICE ADDRESS	BOND NO.	AMOUNT	DATE OF HONE	DATE	NAME	POST OFFICE ADDRESS
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FORM T. 14 RECORD OF PURCHASERS OF BONDS

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Form T- 15

TREASURER'S ANNUAL REPORT

of the fiscal year ending June 30,	Statistics (1) a		County,
	GENERAL FUND		
1. Balance on hand July 1, 195			

5. Dalance on hand valle 50, 100			
6 Palance on hand July 1 105	SCHOOLHOUSE FUND		
 Balance on hand July 1, 195 a. Cash 			
b. Securities			
7. Receipts during year			
8. Total Receipts			
9. Total Disbursements			
10. Balance on hand June 30, 195	5		
a. Cash	· · · · · · · · · · · · · · · · · · ·		
b. Securities			
	SPECIAL COURSES FUND		
11. Balance on hand July 1, 195			
 A state A state			
	NDING INTEREST-BEARING WARRAN	CON. AND CARDON RECEIPTING	195

The second		·····	
20. Statement of bank deposits			
	itory banks should be submitted	to the board w	ith this report
Name of Bank	Active Funds Restricted Funds		fotal
Total			
	NCILIATION WITH SECRET		
RECO.	General	School House	Special Courses
	Fund	Fund	Fund
21. Treasurer's balance June 30,			
22. Secretary's balance June 30,			
23. Difference			
	eport to be correct to the best of a	my knowledge a	

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