

Testimony before Senate Education Committee  
SB 528 – reimbursement of teachers for school supplies  
Mike O’Neal on behalf of the Kansas Policy Institute  
March 10, 2022  
Written testimony in SUPPORT

Madam Chair and members of the Committee

Thank you for the opportunity to write in support of provisions in SB 528 that would provide for the reimbursement of expenses incurred by teachers for school supplies. Our support of specific provisions of this bill, however, is tepid.

As written, the bill would limit reimbursements to teachers to a total of \$250. Given that it is the district’s responsibility to provide 100% of the supply needs for the classroom in any given year, if the supply room does not contain the supplies needed and which a teacher may reasonably expect to be available, the district needs to purchase those supplies, rather than expecting teachers to buy the supplies on their own. Should the supplies not be readily available and teachers are left to purchase the items needed for the classroom themselves, the district should reimburse the teachers 100% of the cost of the supplies without limitation.

As this Committee knows, the law requires an annual assessment of the needs of every school building. This should include the supply needs for those classrooms as requested by the teachers who will be using those supplies to enrich the educational experience of the students they teach.

These supplies are fully contemplated as a district expense in the KSDE Accounting Handbook for USD’s. The Handbook, from pages 59-75, contains a thorough, although non-exhaustive list of appropriate equipment and supplies. We invite the Committee to peruse the list and try to identify a supply not on the approved list that a teacher might find they need for the classroom.

For district accounting purposes, pg. 56 of the Accounting Handbook tells the school to prorate school supplies based on function. “Example: paper, pencils, etc. which are used for students” should be posted as Code 1000 – Instruction. On pg. 19 of the Accounting Handbook, an illustration is given. Illustration #2 deals with placing the cost of paper used in the classroom.

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

Any classroom supplies contained on the list of supplies on pages 59-75 are appropriate district expenses and coded as Instruction. To the extent a teacher would need to be reimbursed for out-of-pocket expenses (something that should seldom, if ever, be required), the reimbursement would be a Function 1000 – Instruction expense. (For the same reasons, SB 520, dealing with tax credits, is unnecessary and a waste of taxpayer dollars)

# Accounting Handbook



Unified School  
Districts



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

# Supplies & Equipment

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

## Supplies

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

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

## Equipment

The following is criteria of equipment:

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

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

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

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

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

## Supplies & Equipment List

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

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

(S) Supply Items

(E) Equipment Items

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

(E) Equipment Items

(S) Supply Items

ACCOUNTING HANDBOOK | SUPPLIES & EQUIPMENT

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

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(E) Equipment Items

(S) Supply Items



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

(E) Equipment Items

(S) Supply Items

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

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(E) Equipment Items

(S) Supply Items



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

(S) Supply Items

(E) Equipment Items

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

**E**

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

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

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

**F**

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

(S) Supply Items

(E) Equipment Items



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

(S) Supply Items

(E) Equipment Items

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

(S) Supply Items

(E) Equipment Items



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

(S) Supply Items

(E) Equipment Items



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

(S) Supply Items

(E) Equipment Items

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

**N**

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

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

**O**

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

Oxygen (S)

**P**

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

(E) Equipment Items

(S) Supply Items

ACCOUNTING HANDBOOK | SUPPLIES & EQUIPMENT

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

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(E) Equipment Items

(S) Supply Items



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

(E) Equipment Items

(S) Supply Items

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

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(S) Supply Items

(E) Equipment Items



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

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(S) Supply Items

(E) Equipment Items

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

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

Weight Scales (E)  
 Welder (Arc, MIG, TIG, Oxy-Acetylene) (E)  
 Welding Accessories (S)  
 Wet/Dry Vacuum Accessories (S)  
 Wet/Dry Vacuum (E)  
 Wood burning Iron (E)  
 Wood Lathe (E)  
 Word Processor (E)  
**X**  
 X-Acto Knife Chest (S)  
 X-Acto Knife (S)  
 X-Acto Refill Blades (S)  
 Xerographic Copier (E)  
**Y Z**

(E) Equipment Items

(S) Supply Items



## 1000 - Instruction

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

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

## 2000 - Support Services

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

## 3000 - Operation of Non-Instructional Services

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

## 4000 - Facilities Acquisition & Construction

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

## 5000 - Debt Service

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

# Recording Expenditures FAQ

**Copiers - Purchased or Leased**  
(used to print instruction materials)

1000 - Instruction

**Early Retirement Payoffs**

Place in the functional area that the retired employee last worked.

*Examples: Principal → 2400 School Administration  
Teacher → 1000 - Instruction*

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

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

**Lease of Classroom Space**

2610 - Operations of Buildings

**Nurses**

2130 - Health Services

**Operations and Maintenance**

(keeping a building or asset in its current form)

2600 - Operations & Maintenance

Principal	2400 - School Administration
Combination Superintendent/Principal	prorate between 2300 - General Administration and 2400 - School Administration

**Repair & Remodeling Buildings**

4700 - Building Improvements

**School supplies**

prorate based on function

*Example: paper, pencils, etc. which are used for students → 1000 - Instruction*

**Security Guards**

2660 - Security

## Illustration #2

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

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

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

### Expanded Accounting System

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

### Minimum Required for the State Budget

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