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Conversion of the Community Unit School District Number One 1978-79 Chart of Accounts to the Chart of Accounts in the Illinois Program Accounting Manual

Terry W. Weir
Eastern Illinois University

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CONVERSION OF THE COMMUNITY UNIT SCHOOL DISTRICT NUMBER ONE

1978-79 CHART OF ACCOUNTS TO THE CHART OF ACCOUNTS

IN THE ILLINOIS PROGRAM ACCOUNTING MANUAL

(TITLE)

BY

TERRY W. WEIR

THESIS

SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS
FOR THE DEGREE OF

Specialist in Education

IN THE GRADUATE SCHOOL, EASTERN ILLINOIS UNIVERSITY
CHARLESTON, ILLINOIS

1978

YEAR

I HEREBY RECOMMEND THIS THESIS BE ACCEPTED AS FULFILLING
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1978-79 CHART OF ACCOUNTS TO THE CHART OF ACCOUNTS
IN THE ILLINOIS PROGRAM ACCOUNTING MANUAL

BY

TERRY W. WEIR

B.S. in Ed., Indiana State University, 1963
M.S. in Ed., Indiana State University, 1966

ABSTRACT OF A FIELD STUDY

Submitted in partial fulfillment of the requirements
for the degree of Specialist in Education at the Graduate School
of Eastern Illinois University

CHARLESTON, ILLINOIS
1978

CONVERSION OF THE COMMUNITY UNIT SCHOOL DISTRICT NUMBER ONE
1978-79 CHART OF ACCOUNTS TO THE CHART OF ACCOUNTS
IN THE ILLINOIS PROGRAM ACCOUNTING MANUAL

Section 2-3.27 of the School Code of Illinois requires the State Superintendent of Education to formulate and approve forms, procedures, and regulations for school districts in proper accounting of all receipts and disbursements; and to publish and keep current manuals, in loose-leaf form, relative to budgetary and accounting procedures.

At the present time the state has issued two accounting guidelines, the Illinois Financial Accounting Manual and the Illinois Program Accounting Manual. Community Unit School District Number One is currently using the chart of accounts from the Illinois Financial Accounting Manual for Local School Systems, Circular Series A, Number 246, revised January, 1972. This field study was to change the present Community Unit School District Number One 1978-79 budget account numbers to the account numbers used in the Illinois Program Accounting Manual for Local Education Agencies dated 1976.

The present bookkeeping system of Community Unit School District Number One is on a computer. A printout of the chart of accounts was requested for use. This is a listing of the account numbers presently utilized by the district by fund, description and numerical order.

Reference was made to the Illinois Program Accounting Manual for Local Education Agencies for the new account numbers and description

for each of the account numbers used by the district. Then, the new account numbers were recorded beside previously used account numbers. This process was used for all funds.

The number of funds maintained by Community Unit School District Number One is six (6). These six funds were created when a tax levy was authorized by the Board of Education for a given purpose. The following funds are those used by Community Unit School District Number One:

- 1--Educational Fund
- 2--Operations, Building, Maintenance Fund
- 3--Bond and Interest Fund
- 4--Transportation Fund
- 5--Municipal Retirement Fund
- 7--Working Cash Fund

The writer selected six of the eleven classification groups outlined in the manual. These six classification groups are referred to as dimensions, which are used to describe expenditure transactions. The dimensions presented below are the ones to be used by the school district:

- 1--Fund
- 2--Function
- 3--Object
- 4--Source of Funds
- 5--Operational Unit
- 6--Subject Matter Area

The writer would recommend that any school district that is investigating changes in its accounting procedures should seek counsel from the Illinois Office of Education. This will save valuable time and effort.

The writer also recommends that any school district investigating changes in its accounting procedures should contact its data processing service personnel early in the process. It must be determined if the equipment can perform all of the functions necessary to implement the new accounting system. It will also determine whether or not the data processing service will have to rewrite their present programs.

The writer because of not having used the Illinois Program Accounting System has arrived at no conclusion as to the effectiveness of this system.

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PREFACE

The development of the Illinois Program Accounting Manual for Local Education Agencies is a result of intensive study, research and planning by the Illinois Office of Education. This manual is an adaptation of the United States Office of Education publication, Handbook II, Financial Accounting, Classifications and Standard Terminology for Local and State School Systems.

At the present time Community Unit School District Number One, Coles and Cumberland Counties, Illinois, is using the chart of accounts from the Illinois Financial Accounting Manual for Local School Systems, Circular Series A, Number 246 revised January 1972. This field study is being done to change the present Community Unit School District Number One budget account codes to the account codes used in the Illinois Program Accounting Manual for Local Education Agencies, Circular Series No. A-358, dated 1976.

The importance of this study is the early planning necessary for the school district to be ready for this changeover if mandated by the Illinois Office of Education. This study will also be helpful in the preparation of the school district's 1978-79 budget.

This study is limited to using the Local Education Agency Budget Form, July 1, 1978-June 30, 1979, minus the accounts not used by Community Unit School District Number One and to consider only the current budget in converting to the new chart of accounts.

CHAPTER I

INTRODUCTION

The State of Illinois, Constitution of 1970 in Article X, Section 1 states the following:

A fundamental goal of all the people of the State is the educational development of all persons to the limit of their capacities.

The State shall provide for an efficient system of high quality public educational institutions and services. Education in public schools through the secondary level shall be free. There may be such other free education as the General Assembly provides by law.

The State has the primary responsibility for financing the system of public education.

Are the taxpayers receiving their money's worth? These citizens are entitled to the efficient and economical use of their tax dollars, because of the large amount of tax dollars being paid annually to the schools of Illinois. Using our present financial accounting system, it is difficult to provide the information necessary to determine if tax dollars for school support are being spent efficiently.

A Citizens Commission on School Finance was created by a resolution of the State Board of Education in February, 1976, and funded by a grant from the United States Office of Education. The Commission was instructed to conduct a major review of school financing and to submit a report that would include its findings and its proposals for the next several years.

In performing this duty, the Commission found that there existed a number of inefficiencies, deficiencies, inequities and failures in the allocation of financial resources that hinder the state in its efforts to assure as nearly as possible, equality in opportunities for education for all Illinois students. School financing is affected not only by the taxes that the state and local school districts can collect, but by the efficiency of its employees, and by the degree to which they meet their responsibility to be accountable and responsive to the citizens of Illinois.

The recent increases in school expenditures have placed a strain on existing sources of revenue and on the taxpayers' willingness to provide additional revenue. As educational agencies seek additional revenues, citizens are prone to suspect that the additional money is needed because the agencies are inefficient and because bureaucracies seemingly have a tendency to enlarge themselves.

Effective management of resources for education has long been a matter of concern. It is of greatly increased importance now because of the decline in economic growth, declining enrollments, and continuing inflation. School districts must adjust spending.

As education has taken on greater significance in our society, people have come to expect more and more from their schools. It is increasingly apparent that expanded curricula and resources and improved teaching methods require a broad administrative and economic base.

Demands on school administrators for better management and higher quality education have grown during the last decade, while at the same time revenues have not increased accordingly. Both the general public and the State Legislatures have shown dissatisfaction with the ways in which public monies are being spent for education. In many communities, education tax rate increase issues are being voted down by concerned taxpayers.

Whether the problem is one of cost (too much money being spent on education) or the voters perception of results (uneasiness with the value and effectiveness of public education) the typical administrator does not have a budgeting, accounting and reporting management system which will demonstrate performance. Therefore, the school administrator is faced with a serious challenge--that is, how to improve educational quality while holding down costs. Seemingly some of the solutions to this problem are in the area of increased sophistication of management techniques and tools.

Section 2-3.27 of the School Code of Illinois requires the State Superintendent of Education to formulate and approve forms, procedures, and regulations for school districts in proper accounting of all receipts, and disbursements; and to publish and keep current manuals, in loose-leaf form, relative to budgetary and accounting procedures.

According to the Citizens Commission the present mandatory accounting systems are inadequate. As a result, taxpayers cannot determine if their funds are being expended efficiently.

As previously noted the Constitution of the State of Illinois requires "an efficient system of high quality public educational institutions and systems." Only through the use of an efficient, modern accounting and budgeting system, can citizens determine that school funds are being expended efficiently.

If uniform accounting and reporting practices existed among all school districts it would enhance planning, evaluation, and monitoring of expenditures by both the state and local school districts. At the present time the state has issued two accounting guidelines, the Illinois Financial Accounting Manual and the Illinois Program Accounting Manual.

In 1973, the United States Office of Education published a revision to the United States Office of Education Handbook II, Financial Accounting: Classifications and Standard Terminology for Local and State School Systems; one of a series of Federal guidelines to standardize terminology for recording and reporting information.

Handbook II, provided standard classifications of financial data for public schools. Handbook II, revised, expanded the classification structure to encompass the classifications needed for program cost accounting at both the local and state levels in education.

Handbook II, revised, contains nonfinancial classification dimensions which provide the means to relate resources and processes with costs; in addition to having the data classifications needed for traditional fund accounting. These dimensions contain the elements necessary for a comprehensive system of educational information. This new accounting tool

will also provide the necessary information and feedback to operate a number of other modern management systems, such as management by objectives.

An output-oriented financial and managerial accounting system is required to enable the administrator to determine whether or not his efforts at improved management are producing the desired results. This is the significance of Handbook II, revised. The new classifications in the Handbook permit administrators to review both costs and measures of output in terms of programs.

It is known that the current accounting system is workable, but the question is whether or not the system is totally adequate. As an example, it tells the community that the school district spent a certain amount of its funds for instruction. What information does this provide? What kind of instruction, the regular program or special program? Does this include all the costs of instruction?

The greater concern over the past decade for educational outcomes has obvious implications for management of the educational system. There has been a significant shift in the nature of the information needed to make decisions in this new context. The chart of accounts was designed, in the past, to demonstrate stewardship of public monies by fund, function and object. Today with information about outcomes receiving the greatest emphasis, the management tools must be modified to be responsive to these new demands.

Sound and uniform accounting procedures are necessary to provide accurate and reliable records of receipts and expenditures. They are

also needed to provide informative reporting of the management of assets, and to accumulate the meaningful financial data required in planning, control, and use of assets.

The office of the Superintendent of Public Instruction (OSPI) contracted with Robert Davis and Associates, Atlanta, Georgia, to work with six pilot school districts and the OSPI to test a new program accounting manual for the common schools. The pilot districts implemented the new program accounting system in July, 1973. The six pilot districts were:

1. Belleville School District No. 118, Belleville, Illinois
2. Community High School District No. 88, Villa Park, Illinois
3. Edwards County Community Unit District No. 1, Albion, Illinois
4. LaGrange School District No. 102, LaGrange, Illinois
5. Peoria School District No. 150, Peoria, Illinois
6. Woodstock School District No. 200, Woodstock, Illinois

During the 1977-78 school year it is estimated that approximately 400 school districts will use the program accounting manual.

The program accounting project is a simple process by which school districts can prepare program budgets that clearly explain the financial needs of each program to the taxpayers, the Board of Education, and other interested parties. It also expands the program budgeting concept into a process whereby the districts can account and report expenditures by program while at the same time maintaining the traditional line item accounting records.

Program basis accounting and budgeting is not presently required for use by school districts. Using program accounting and budgeting, school districts would record costs by program in order that data could

be utilized for cost comparisons. Under this method, the full cost of each program would be available and could be used as a measure of the efficiency of the program. To accomplish this end program basis accounting and budgeting will be adopted for use by Community Unit School District Number One.

At the present time Community Unit School District Number One, Coles and Cumberland Counties, Illinois, is using the chart of accounts from the Illinois Financial Accounting Manual for Local School Systems, Circular Series A, Number 246 revised January 1972. This field study will be to change the present Community Unit School District Number One budget account codes to those account codes used in the Illinois Program Accounting Manual for Local Education Agencies, Circular Series No. A-358, dated 1976. The method used to complete this changeover will be to develop a chart of accounts crossover.

CHAPTER II

DEVELOPMENT OF THE CHART OF ACCOUNTS CROSSOVER

The purpose of the chart of accounts crossover is to provide a document which would allow the employees responsible for coding receipts and expenditures a form to use to become familiar with the new account numbers.

Before the chart of accounts crossover could be completed a decision had to be made as to what dimensions would be used in the account numbers. There are eleven classification groups (referred to as dimensions) which may be used to describe expenditure type transactions. Each dimension is composed of mutually exclusive items or categories of information. Listed below are the eleven dimensions:

1. Fiscal Year
2. Fund
- 3.. Source of Funds
4. Instructional Organization
5. Operational Unit
6. Function
7. Object
8. Job Classification Activity
9. Term
10. Subject Matter Area
11. Program

The dimensions selected as those that would best meet the specific needs of Community Unit School District Number One are fund, function, object, source of funds, operational unit, and subject matter area.

Good financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by fund, which requires its own set of books. Each fund must be so designated that the identity of its own resources, obligations, its revenues and expenditures is continually maintained.

The number of funds maintained by Community Unit School District Number One is six (6). These six funds were created when a tax levy was authorized by the Board of Education for a given purpose. The funds used by Community Unit School District Number One are as follows:

1. Educational Fund
2. Operations, Building, Maintenance Fund
3. Bond and Interest Fund
4. Transportation Fund
5. Municipal Retirement Fund
6. Working Cash Fund

Each fund is broken down into revenue accounts and expenditure accounts. The transactions recorded in the revenue accounts are those that represent the receipt of cash without creating a liability or without cancelling an asset. Revenue acts to increase the fund balance. Revenues received by Community Unit School District Number One are recorded only when actually received, as the school district is on a cash basis.

A school district receives revenue from three sources--local, state and federal. Monies earned within the boundaries of the school district is considered local income. Revenue from state sources is revenue from funds collected by the state and distributed to local school districts. Revenue from federal sources is revenue from funds collected by the federal government and distributed in some manner to local school districts.

Expenditures represent the payment of cash or the establishment of an encumbrance without creating an asset or without cancelling a liability.

The next dimension to be used will identify the function. Function means the action or purpose for which the expenditure was made. The activities of the school district are classified into six broad areas: Instruction, Supporting Services, Community Services, Nonprogram charges, Debt Services, and Provisions for Contingencies.

The object dimension is the next set of numbers to be used in the account code. The object is used to describe the service or commodity obtained as a result of a specific expenditure. The eight object categories identified in the Illinois Program Accounting Manual for Local Education Agencies are: Salaries, Employee Benefits, Purchased Services, Supplies and Materials, Capital Outlay, Other Objects, Transfers, and Tuition.

The Source of Funds dimension was used next to relate expenditure type transactions to a specific source of categorical funding. This dimension, however, is applicable only to those transactions related to a specific source of categorical funding such as Title I funds.

The Operational Unit is the next dimension to be used in the coding of expenditures. This dimension is used to identify the site of a physical plant which houses an organizational unit.

The last dimension to be used is the Subject Matter Area dimension. This dimension is used to describe a grouping of related subjects in

the expenditures of the operational units, especially those subject matter expenditures of Charleston High School and Charleston Junior High School.

To summarize, six of the eleven classification groups outlined in the Illinois Program Accounting Manual for Local Education Agencies were selected for use in Community Unit School District Number One. These six classification groups are referred to as dimensions, which are used to describe transactions. Presented below are the six dimensions to be used in Community Unit School District Number One. The second column of the account number is used to identify the account number as a balance sheet, revenue or expenditure account.

1. Fund
2. Function
3. Object
4. Source of Funds
5. Operational Unit
6. Subject Matter Area

In preparing the chart of accounts crossover a method needed to be selected which would be meaningful and useful to those who would be using this information.

The present bookkeeping system used by Community Unit School District Number One is on a computer. A printout of the chart of accounts was requested for use. This is a listing of the account numbers presently utilized by the district by fund, numerical order, and by description.

Reference was then made to the Illinois Program Accounting Manual for Local Education Agencies for the new account numbers and description

for each of the account numbers used by the district. Then, the new account numbers were recorded beside previously used account numbers. This process was used for the income and expenditures for all the funds used.

To use the new chart of accounts crossover, an individual will need to locate a known account number from the chart of accounts, read the description and locate the new account number to be used. As an example:

<u>Old Number</u>	<u>Description</u>	<u>New Number</u>
1-0-0-000-501-110	Salaries-Administrators	1-2-2321-111-00-00-00

The new account number means the following:

1--Fund Number
 2--Expenditure Transaction
 2321--Executive Administration Services, Office of the Superintendent
 111--Regular Salaries, Administration
 00--Source of Funds
 00--Operational Unit
 00--Subject Matter

The second area of the account numbers is used to identify the account number as a balance sheet account, a revenue account or an expenditure account. A 0 is used for the balance sheet, a 1 is used to identify a revenue account and a 2 is used to identify an expenditure.

The following chart of accounts crossover will be used on a temporary basis by the employees of Community Unit School District Number One. As the employees who are responsible for coding purchase orders, and the transactions of the district become familiar with the new

account numbers the need to use the chart of accounts crossover will diminish. With time and experience, the new budget format will become the main tool for the coding process.

CHAPTER III

CHART OF ACCOUNTS CROSSOVER

FUND 1

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
1-0-0-000-000	EDUCATION FUND	1-0-0000-000-00-00-00
1-0-0-000-100	EDUCATION FUND ASSETS	1-0-0100-000-00-00-00
1-0-0-000-101-100	Petty Cash	1-0-0102-000-00-00-00
1-0-0-000-101-200	Imprest Fund	1-0-0105-000-00-00-00
1-0-0-000-101-3	Cash In Bank	1-0-0101-000-00-00-00
1-0-0-000-102-000	Investments	1-0-0180-000-00-00-00
1-0-0-000-103-200	Loans Due From Building Fund	1-0-0152-000-00-00-00
1-0-0-000-103-300	Loans Due From Transportation Fund	1-0-0153-000-00-00-00
1-0-0-000-200	EDUCATION FUND LIABILITY	1-0-0200-000-00-00-00
1-0-0-000-201-000	Anticipation Warrants Payable	1-0-0407-000-00-00-00
1-0-0-000-202-000	Teachers Orders Payable	1-0-0409-000-00-00-00
1-0-0-000-203-100	Loans Payable to Building Fund	1-0-0432-000-00-00-00
1-0-0-000-203-200	Loans Payable to Working Cash Fund	1-0-0434-000-00-00-00
1-0-0-000-203-400	Loans Payable to Transportation Fund	1-0-0433-000-00-00-00
1-0-0-000-204	PAYROLL DEDUCTIONS PAYABLE	1-0-0450-000-00-00-00
1-0-0-000-204-100	Payroll Deductions-Teachers Pension	1-0-0451-000-00-00-00
1-0-0-000-204-210	Payroll Deductions-Withholding Tax-Federal	1-0-0452-000-00-00-00
1-0-0-000-204-220	Payroll Deductions-Withholding Tax-State	1-0-0453-000-00-00-00
1-0-0-000-204-310	Payroll Deductions-IMRF	1-0-0454-000-00-00-00
1-0-0-000-204-320	Payroll Deductions-FICA	1-0-0459-000-00-00-00
1-0-0-000-204-400	Payroll Deductions-Arnuities	1-0-0455-000-00-00-00
1-0-0-000-204-500	Payroll Deductions-Insurance	1-0-0456-000-00-00-00
1-0-0-000-204-910	Payroll Deductions-Dues	1-0-0459-100-00-00-00
1-0-0-000-204-920	Payroll Deductions-Credit Union	1-0-0459-200-00-00-00
1-0-0-000-204-930	Payroll Deductions-Misc	1-0-0459-300-00-00-00

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
1-0-0-000-300	EDUCATION EQUITY	1-0-0700-000-00-00-00
1-0-0-000-300-000	Education Fund Balance	1-0-0704-000-00-00-00
1-0-0-000-400	REVENUE ACCOUNTS	1-1-1000-000-00-00-00
1-0-0-000-401	TAXES	1-1-1100-000-00-00-00
1-0-0-000-401-110	Taxes-Back	1-1-1113-000-00-00-00
1-0-0-000-401-111	Taxes-Current-1977	1-1-1112-000-00-00-00
1-0-0-000-401-112	Taxes-New-1978	1-1-1111-000-00-00-00
1-0-0-000-401-120	Taxes-Tort Immunity	1-1-1122-000-00-00-00
1-0-0-000-402	GOVERNMENTAL DIVISIONS	1-1-3000-000-00-00-00
1-0-0-000-402-110	General State Aid	1-1-3110-000-00-00-00
1-0-0-000-402-120	Orphans Tuition	1-1-3310-000-00-00-00
1-0-0-000-402-140	State Owned Housing	1-1-3320-000-00-00-00
1-0-0-000-402-160	State Impaction Aid	1-1-3340-000-00-00-00
1-0-0-000-402-400	Driver Education	1-1-3221-000-10-00-00
1-0-0-000-402-500	Special Education	1-1-3222-000-12-00-00
1-0-0-000-402-600	Vocational Education	1-1-3225-000-20-00-00
1-0-0-000-402-700	Gifted Education	1-1-3227-000-25-00-00
1-0-0-000-402-861	ESEA Title I	1-1-4441-000-30-00-00
1-0-0-000-402-862	ESEA Title II	1-1-4442-000-35-00-00
1-0-0-000-402-863	ESEA Title III	1-1-4443-000-40-00-00
1-0-0-000-402-864	ESEA Title IV-B	1-1-4447-000-41-00-00
1-0-0-000-402-869	ESEA Title IV-C	1-1-4448-000-42-00-00
1-0-0-000-402-920	Other State Aid	1-1-3290-000-00-00-00
1-0-0-000-403	SALE OF BONDS	1-1-1970-000-00-00-00
1-0-0-000-403-100	Principal On Bonds Sold	1-1-1971-000-00-00-00
1-0-0-000-403-200	Premiums On Bonds Sold	1-1-1972-000-00-00-00
1-0-0-000-403-300	Accrued Interest on Sale Of Bonds	1-1-1973-000-00-00-00
1-0-0-000-404	INTEREST ON INVESTMENTS	1-1-1500-000-00-00-00
1-0-0-000-404-100	Interest on Investments	1-1-1510-000-00-00-00
1-0-0-000-405	SALE OF PROPERTY	1-1-1930-000-00-00-00
1-0-0-000-405-100	Sale Of Equipment	1-1-1931-000-00-00-00
1-0-0-000-405-200	Sale Of Project House	1-1-1992-000-00-00-00
1-0-0-000-406	TUITION	1-1-1300-000-00-00-00
1-0-0-000-406-100	Regular	1-1-1311-000-00-00-00
1-0-0-000-406-200	Joint Agreement	1-1-1342-000-00-00-00
1-0-0-000-409	OTHER REVENUE	1-1-1990-000-00-00-00
1-0-0-000-409-100	ACFL Payroll Reimbursement	1-1-1999-100-99-00-00

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
1-0-0-000-409-195	CETA Reimbursement	1-1-1999-200-92-00-00
1-0-0-000-409-200	Linder Fund	1-1-1999-300-00-00-00
1-0-0-000-409-300	Secondary Education Pilot Program EIU	1-1-1999-400-00-00-00
1-0-0-000-409-000	Other Revenue	1-1-1999-500-00-00-00
1-0-0-000-412	SUMMER SCHOOL	1-1-1300-000-00-00-00
1-0-0-000-412-300	Textbook Rental	1-1-1812-000-00-00-00
1-0-0-000-412-500	Tuition	1-1-1320-000-00-00-00
1-0-0-000-412-600	State Reimbursement	1-1-3223-000-00-00-00
1-0-0-000-413	ATHLETIC PROGRAM	1-1-1700-000-00-00-00
1-0-0-000-413-100	Gate Receipts	1-1-1711-100-00-00-00
1-0-0-000-413-300	Season Tickets	1-1-1711-200-00-00-00
1-0-0-000-413-900	Other Revenue (Donations)	1-1-1719-000-00-00-00
1-0-0-000-414	TEXTBOOKS-REGULAR PROGRAM	1-1-1800-000-00-00-00
1-0-0-000-414-300	Rental Of Textbooks	1-1-1811-000-00-00-00
1-0-0-000-415	LUNCH PROGRAM	1-1-1600-000-00-00-00
1-0-0-005-415-410	Sale Of Food-Student-Jefferson	1-1-1610-000-84-00-00
1-0-0-005-415-420	Sale Of Food-Adult-Jefferson	1-1-1620-000-84-00-00
1-0-0-000-415-610	Free Lunch Reimbursement-State	1-1-3251-000-84-00-00
1-0-0-000-415-710	Lunch Reimbursement-Federal	1-1-4462-000-84-00-00
1-0-0-000-415-720	Special Milk Reimbursement	1-1-4463-000-84-00-00
1-0-0-000-415-900	Other Revenue	1-1-1690-000-84-00-00
1-0-0-000-419	OTHER STUDENT AND COMMUNITY SERVICES	1-1-1900-000-00-00-00
1-0-0-000-419-112	Admissions-Music-Speech	1-1-1790-000-00-00-00
1-0-0-000-419-302	Towel Fees	1-1-1720-100-00-00-00
1-0-0-001-419-330	Sale Of Supplies-Resale-Sr. High	1-1-1999-200-00-01-00
1-0-0-002-419-330	Sale Of Supplies-Resale-Jr. High	1-1-1999-300-00-02-00
1-0-0-000-419-950	Student Insurance	1-1-1790-100-00-00-00
1-0-0-000-419-960	Co-op Teachers Eastern	1-1-1790-200-00-00-00
1-0-0-000-482	TRANSFERS IN	1-1-1960-000-00-00-00
1-0-0-000-482-100	Transfer In-Working Cash	1-1-1962-000-00-00-00
1-0-0-000-500	EDUCATIONAL FUND EXPENDITURES	1-2-0000-000-00-00-00
1-0-0-000-500-1	Revolving Fund Clearing	1-2-4000-000-00-00-00
1-0-0-000-501	ADMINISTRATION	1-2-2300-000-00-00-00
1-0-0-000-501-1100	Salaries-Administrators	1-2-2321-111-00-00-00
1-0-0-000-501-1300	Salary-Treasurer	1-2-2313-111-00-00-00
1-0-0-000-501-1800	Salaries-Clerical	1-2-2321-115-00-00-00

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
1-0-0-000-501-1900	Overtime-Clerical	1-2-2321-135-00-00-00
1-0-0-000-501-200	Contractual Services	1-2-2321-310-00-00-00
1-0-0-000-501-300	Supplies	1-2-2321-410-00-00-00
1-0-0-000-501-710	Travel-On The Job	1-2-2321-332-00-00-00
1-0-0-000-501-730	Travel-Board Of Education	1-2-2319-332-00-00-00
1-0-0-000-501-900	Other Administrative Expense	1-2-2319-690-00-00-00
1-0-0-000-502	INSTRUCTION	1-2-1000-000-00-00-00
1-0-0-000-502-1100	Salaries-Principals	1-2-2410-111-00-00-00
1-0-0-000-502-1300	Salaries-Teachers-Elementary	1-2-1110-112-00-00-00
1-0-0-861-502-1300	Salaries-Teachers-Title I	1-2-1250-112-30-00-00
1-0-0-869-502-1300	Salaries-Teachers-Title IV-C	1-2-1294-112-42-00-00
1-0-0-000-502-1400	Salaries-Teachers-Secondary	1-2-1130-112-00-00-00
1-0-0-861-502-1500	Salaries-Teachers Aide	1-2-1250-114-30-00-00
1-0-0-000-502-1700	Salaries-Teachers-Substitute And Homebound	1-2-1190-122-00-00-00
1-0-0-700-502-1700	Salaries-Substitute-Gifted	1-2-1210-122-25-00-00
1-0-0-000-502-1800	Salaries-Clerical	1-2-2410-115-00-00-00
1-0-0-869-502-1800	Salaries-Clerical-Title IV-C	1-2-1294-115-42-00-00
1-0-0-195-502-1850	Salaries-Clerical-CETA	1-2-1295-115-92-00-00
1-0-0-000-502-1920	Salaries-Film Library	1-2-2229-115-99-00-00
1-0-0-000-502-1930	Salaries-C.W.T.	1-2-1298-115-00-00-00
1-0-0-000-502-1940	Salaries-D.O.	1-2-1296-110-00-00-00
1-0-0-000-502-1960	Salaries-EMH	1-2-1221-110-00-00-00
1-0-0-000-502-1970	Salaries-Curriculum Studies	1-2-2212-112-00-00-00
1-0-0-000-502-1990	Salaries-Other Instruction	1-2-1190-112-00-00-00
1-0-0-000-502-201	Contractual Service-District Wide	1-2-2321-310-00-10-00
1-0-0-700-502-201	Contractual Service-Gifted	1-2-1210-310-25-00-00
1-0-0-861-502-201	Contractual Service-Title I	1-2-1250-310-30-00-00
1-0-0-869-502-201	Contractual Service-Title IV-C	1-2-1294-310-42-00-00
1-0-0-000-502-202	Contractual Service-Data Processing	1-2-2321-316-00-00-00
1-0-0-000-502-203	Test Scoring	1-2-2129-316-00-00-00
1-0-0-001-502-310	Textbooks-High School	1-2-1130-420-00-01-00
1-0-0-002-502-310	Textbooks-Junior High	1-2-1120-420-00-02-00
1-0-0-003-502-310	Textbooks-Ashmore	1-2-1110-420-00-03-00
1-0-0-004-502-310	Textbooks-Carl Sandburg	1-2-1110-420-00-04-00
1-0-0-005-502-310	Textbooks-Jefferson	1-2-1110-420-00-05-00
1-0-0-006-502-310	Textbooks-Lerna	1-2-1110-420-00-06-00
1-0-0-007-502-310	Textbooks-Lincoln	1-2-1110-420-00-07-00
1-0-0-008-502-310	Textbooks-Mark Twain	1-2-1110-420-00-08-00
1-0-0-001-502-320	Library And Audio-Visual-High School	1-2-1130-430-00-01-00
1-0-0-002-502-320	Library And Audio-Visual-Junior High	1-2-1120-430-00-02-00

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
1-0-0-003-502-320	Library And Audio-Visual Ashmore	1-2-1110-430-00-03-00
1-0-0-004-502-320	Library And Audio-Visual Carl Sandburg	1-2-1110-430-00-04-00
1-0-0-005-502-320	Library And Audio-Visual Jefferson	1-2-1110-430-00-05-00
1-0-0-006-502-320	Library And Audio-Visual Lerna	1-2-1110-430-00-06-00
1-0-0-007-502-320	Library And Audio-Visual Lincoln	1-2-1110-430-00-07-00
1-0-0-008-502-320	Library And Audio-Visual Mark Twain	1-2-1110-430-00-08-00
1-0-0-861-502-320	Library And Audio-Visual Title I	1-2-1250-430-30-00-00
1-0-0-864-502-320	Library And Audio-Visual Title IV-B	1-2-1293-430-41-00-00
1-0-0-869-502-320	Library And Audio-Visual Title IV-C	1-2-1294-430-42-00-00
1-0-0-001-502-330	Library Supplies And A-V Materials-High School	1-2-1130-440-00-01-00
1-0-0-002-502-330	Library Supplies And A-V Materials-Junior High	1-2-1120-440-00-02-00
1-0-0-003-502-330	Library Supplies And A-V Materials-Ashmore	1-2-1110-440-00-03-00
1-0-0-004-502-330	Library Supplies And A-V Materials-Carl Sandburg	1-2-1110-440-00-04-00
1-0-0-005-502-330	Library Supplies And A-V Materials-Jefferson	1-2-1110-440-00-05-00
1-0-0-006-502-330	Library Supplies And A-V Materials-Lerna	1-2-1110-440-00-06-00
1-0-0-007-502-330	Library Supplies And A-V Materials-Lincoln	1-2-1110-440-00-07-00
1-0-0-008-502-330	Library Supplies And A-V Materials-Mark Twain	1-2-1110-440-00-08-00
1-0-0-010-502-330	Library Supplies And A-V Materials-Central Office	1-2-2321-440-00-10-00
1-0-0-001-502-390	General Supplies-High School	1-2-1130-411-00-01-00
1-0-0-002-502-390	General Supplies-Junior High	1-2-1120-411-00-02-00
1-0-0-003-502-390	General Supplies-Ashmore	1-2-1110-411-00-03-00
1-0-0-004-502-390	General Supplies-Carl Sandburg	1-2-1110-411-00-04-00
1-0-0-005-502-390	General Supplies-Jefferson	1-2-1110-411-00-05-00
1-0-0-006-502-390	General Supplies-Lerna	1-2-1110-411-00-06-00
1-0-0-007-502-390	General Supplies-Lincoln	1-2-1110-411-00-07-00
1-0-0-008-502-390	General Supplies-Mark Twain	1-2-1110-411-00-08-00
1-0-0-010-502-390	General Supplies-Central Office	1-2-2321-411-00-10-00
1-0-0-700-502-390	General Supplies-Gifted	1-2-1210-411-25-00-00

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
1-0-0-861-502-390	General Supplies-Title I	1-2-1250-411-30-00-00
1-0-0-864-502-390	General Supplies-Title IV-B	1-2-1293-411-41-00-00
1-0-0-869-502-390	General Supplies-Title IV-C	1-2-1294-411-42-00-00
1-0-0-001-502-391	Teaching Supplies-High School	1-2-1130-412-00-01-00
1-0-0-002-502-391	Teaching Supplies-Junior High	1-2-1120-412-00-02-00
1-0-0-003-502-391	Teaching Supplies-Ashmore	1-2-1110-412-00-03-00
1-0-0-004-502-391	Teaching Supplies-Carl Sandburg	1-2-1110-412-00-04-00
1-0-0-005-502-391	Teaching Supplies-Jefferson	1-2-1110-412-00-05-00
1-0-0-006-502-391	Teaching Supplies-Lerna	1-2-1110-412-00-06-00
1-0-0-007-502-391	Teaching Supplies-Lincoln	1-2-1110-412-00-07-00
1-0-0-008-502-391	Teaching Supplies-Mark Twain	1-2-1110-412-00-08-00
1-0-0-700-502-391	Teaching Supplies-Gifted	1-2-1210-412-25-00-00
1-0-0-861-502-391	Teaching Supplies-Title I	1-2-1250-412-30-00-00
1-0-0-864-502-391	Teaching Supplies-Title IV-B	1-2-1293-412-41-00-00
1-0-0-869-502-391	Teaching Supplies-Title IV-C	1-2-1294-412-42-00-00
1-0-0-000-502-394	Teaching Supplies-Speech Correctionists	1-2-2152-412-00-00-00
1-0-0-007-502-395	Teaching Supplies-Deaf Education	1-2-1234-412-00-00-00
1-0-0-001-502-396	Teaching Supplies-Learning Disabilities-High School	1-2-1260-412-00-01-00
1-0-0-002-502-396	Teaching Supplies-Learning Disabilities-Junior High	1-2-1260-412-00-02-00
1-0-0-005-502-396	Teaching Supplies-Learning Disabilities-Jefferson	1-2-1260-412-00-05-00
1-0-0-015-502-396	Teaching Supplies-Learning Disabilities-Elementary	1-2-1260-412-00-00-00
1-0-0-001-502-397	Teaching Supplies-EMH High School	1-2-1221-412-00-01-00
1-0-0-002-502-397	Teaching Supplies-EMH Junior High	1-2-1221-412-00-02-00
1-0-0-005-502-397	Teaching Supplies-EMH Jefferson	1-2-1221-412-00-05-00
1-0-0-015-502-398	Elementary Guidance	1-2-2122-412-00-00-00
1-0-0-001-502-700	Travel-High School	1-2-1130-332-00-01-00
1-0-0-002-502-700	Travel-Junior High	1-2-1120-332-00-02-00
1-0-0-003-502-700	Travel-Ashmore	1-2-1110-332-00-03-00
1-0-0-004-502-700	Travel-Carl Sandburg	1-2-1110-332-00-04-00
1-0-0-005-502-700	Travel-Jefferson	1-2-1110-332-00-05-00
1-0-0-006-502-700	Travel-Lerna	1-2-1110-332-00-06-00
1-0-0-007-502-700	Travel-Lincoln	1-2-1110-332-00-07-00
1-0-0-008-502-700	Travel-Mark Twain	1-2-1110-332-00-08-00
1-0-0-700-502-700	Travel-Gifted	1-2-1210-332-25-00-00
1-0-0-861-502-700	Travel-Title I	1-2-1250-332-30-00-00
1-0-0-869-502-700	Travel-Title IV-C	1-2-1294-332-42-00-00
1-0-0-000-502-701	Travel-Administration	1-2-2321-332-00-11-00

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
1-0-0-010-502-702	Travel-District-Wide-Personnel	1-2-2321-332-00-10-00
1-0-0-000-502-810	Tuition Paid Regular	1-2-4101-640-00-00-00
1-0-0-001-502-910	Principals Office-High School	1-2-2410-411-00-01-00
1-0-0-002-502-910	Principals Office-Junior High	1-2-2410-411-00-02-00
1-0-0-003-502-910	Principals Office-Ashmore	1-2-2410-411-00-03-00
1-0-0-004-502-910	Principals Office-Carl Sandburg	1-2-2410-411-00-04-00
1-0-0-005-502-910	Principals Office-Jefferson	1-2-2410-411-00-05-00
1-0-0-006-502-910	Principals Office-Lerna	1-2-2410-411-00-06-00
1-0-0-007-502-910	Principals Office-Lincoln	1-2-2410-411-00-07-00
1-0-0-008-502-910	Principals Office-Mark Twain	1-2-2410-411-00-08-00
1-0-0-001-502-920	Dues-High School	1-2-2410-640-00-01-00
1-0-0-002-502-920	Dues-Junior High	1-2-2410-640-00-02-00
1-0-0-015-502-920	Dues-Elementary	1-2-2410-640-00-00-00
1-0-0-015-502-921	Dues-District	1-2-2410-640-00-10-00
1-0-0-000-502-931	Membership-Film Library	1-2-2229-640-00-00-00
1-0-0-000-502-932	Membership-Special Education Co-op	1-2-2149-640-00-00-00
1-0-0-000-502-933	Membership-Educational TV	1-2-2224-640-00-00-00
1-0-0-000-502-394	Appollo Conference	1-2-1590-640-00-00-00
1-0-0-000-502-991	Professional Books	1-2-2321-490-00-11-00
1-0-0-000-502-992	Linder Fund Library Books	1-2-2222-430-00-00-00
1-0-0-000-502-99377	Project House No. 1	1-2-1131-410-00-01-00
1-0-0-000-504	HEALTH	1-2-2130-000-00-00-00
1-0-0-000-504-1100	Salaries-Nurses	1-2-2134-112-00-00-00
1-0-0-000-504-200	Contractual Services	1-2-2134-319-00-00-00
1-0-0-000-504-300	Supplies	1-2-2134-411-00-00-00
1-0-0-000-504-700	Travel	1-2-2134-332-00-00-00
1-0-0-000-504-900	Other	1-2-2134-390-00-00-00
1-0-0-000-506	OPERATIONS & MAINTENANCE	1-2-2540-000-00-00-00
1-0-0-000-506-410	Heating-Gas	1-2-2542-321-00-00-00
1-0-0-000-506-420	Heating-Electric	1-2-2542-321-00-00-00
1-0-0-000-506-510	Water And Sewer	1-2-2542-321-00-00-00
1-0-0-000-506-520	Electric Lighting	1-2-2542-321-00-00-00
1-0-0-000-506-540	Telephone Service	1-2-2542-341-00-00-00
1-0-0-000-507-110	Maintenance-Salaries	1-2-2542-116-00-00-00
1-0-0-000-507-130	Maintenance-Overtime	1-2-2542-139-00-00-00
1-0-0-000-507-202	Contracted Services Administration	1-2-2542-323-00-00-00
1-0-0-000-507-900	Other	1-2-2542-390-00-00-00
1-0-0-000-508	FIXED CHARGES	1-2-2500-000-00-00-00
1-0-0-861-508-410	Payments To Retirement System Title I	1-2-1250-211-30-00-00
1-0-0-869-508-410	Payments To Retirement System Title IV-C	1-2-1294-211-42-00-00

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
1-0-0-000-508-510	Insurance-Equipment	1-2-2542-326-00-00-00
1-0-0-000-508-520	Insurance-Fidelity Bonds	1-2-2313-652-00-00-00
1-0-0-000-508-530	Insurance-Workmans Compensation	1-2-2542-654-00-00-00
1-0-0-000-508-540	Insurance-Liability Insurance	1-2-2542-651-00-00-00
1-0-0-000-508-550	Insurance-Group Medical-Life	1-2-2542-222-00-00-00
1-0-0-000-508-560	Unemployment Compensation	1-2-2692-657-00-00-00
1-0-0-000-508-600	Rental of Equipment	1-2-2542-325-00-00-00
1-0-0-000-508-810	Interest-Anticipation Warrants	1-2-5110-621-00-00-00
1-0-0-000-508-820	Interest-Teacher Orders	1-2-5130-623-00-00-00
1-0-0-000-512	SUMMER SCHOOL	1-2-1600-000-00-00-00
1-0-0-000-512-1000	Salaries	1-2-1600-112-00-01-00
1-0-0-000-512-300	Supplies	1-2-1600-412-00-01-00
1-0-0-000-512-900	Tuition Refund	1-2-1600-800-00-00-00
1-0-0-000-513	ATHLETICS	1-2-1500-000-00-00-00
1-0-0-000-513-1101	Salaries-High School	1-2-1512-112-00-01-00
1-0-0-000-513-1102	Salaries-Junior High	1-2-1512-112-00-02-00
1-0-0-001-513-201	Officials-High School	1-2-1512-319-00-01-00
1-0-0-002-513-201	Officials-Junior High	1-2-1512-319-00-02-00
1-0-0-001-513-202	Equipment Repair And Laundry High School	1-2-1512-323-00-01-00
1-0-0-002-513-202	Equipment Repair And Laundry Junior High	1-2-1512-323-00-02-00
1-0-0-001-513-300	Supplies-High School	1-2-1512-411-00-01-00
1-0-0-002-513-300	Supplies-Junior High	1-2-1512-411-00-02-00
1-0-0-001-513-700	Travel-Team-High School	1-2-1512-332-00-01-00
1-0-0-002-513-700	Travel-Team-Junior High	1-2-1512-332-00-02-00
1-0-0-001-513-901	Insurance-Football	1-2-1512-222-00-01-00
1-0-0-001-513-905	Trojets	1-2-1542-112-00-01-00
1-0-0-001-513-906	Cheerleaders	1-2-1541-112-00-00-00
1-0-0-001-513-907	Intramural	1-2-1531-112-00-01-00
1-0-0-001-513-910	Other-High School	1-2-1512-390-00-01-00
1-0-0-002-513-910	Other-Junior High	1-2-1512-390-00-02-00
1-0-0-000-514	TEXTBOOKS	1-2-2600-000-00-00-00
1-0-0-000-514-200	Contractual Services Binding & Repair	1-2-2670-490-00-00-00
1-0-0-001-514-310	Textbooks-High School	1-2-2670-420-00-01-00
1-0-0-002-514-310	Textbooks-Junior High	1-2-2670-420-00-02-00
1-0-0-003-514-310	Textbooks-Ashmore	1-2-2670-420-00-03-00
1-0-0-004-514-310	Textbooks-Carl Sandburg	1-2-2670-420-00-04-00
1-0-0-005-514-310	Textbooks-Jefferson	1-2-2670-420-00-05-00
1-0-0-006-514-310	Textbooks-Lerna	1-2-2670-420-00-06-00
1-0-0-007-514-310	Textbooks-Lincoln	1-2-2670-420-00-07-00

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
1-0-0-008-514-310	Textbooks-Mark Twain	1-2-2670-420-00-08-00
1-0-0-000-514-900	Refunds-District Wide	1-2-2670-420-00-10-00
1-0-0-000-515	LUNCH PROGRAM	1-2-2560-000-00-00-00
1-0-0-000-515-1102	Salaries-Junior High	1-2-2562-119-00-02-00
1-0-0-000-515-1200	Salaries-Director	1-2-2561-119-00-02-00
1-0-0-000-515-130	Rental Service	1-2-2569-325-00-00-00
1-0-0-000-515-201	Equipment Repair	1-2-2562-323-00-00-00
1-0-0-000-515-202	Transportation	1-2-2563-339-00-00-00
1-0-0-002-515-301	Food-Junior High	1-2-2562-413-00-02-00
1-0-0-002-515-390	Supplies-Junior High	1-2-2562-411-00-02-00
1-0-0-000-515-700	Travel	1-2-2562-332-00-00-00
1-0-0-002-515-900	Other-Junior High	1-2-2569-490-00-00-00
1-0-0-000-519	OTHER STUDENT & COMMUNITY SERVICES	1-2-1700-000-00-00-00
1-0-0-000-519-112	Salaries-Speech	1-2-1511-112-00-01-00
1-0-0-001-519-301	Supplies-Speech	1-2-1511-411-00-01-00
1-0-0-000-519-302	Towel Service-High School	1-2-1703-411-00-01-00
1-0-0-001-519-330	Supplies-Resale High School	1-2-1701-411-00-01-00
1-0-0-002-519-330	Supplies-Resale Junior High	1-2-1702-411-00-02-00
1-0-0-000-519-700	Travel-Speech	1-2-1511-332-00-01-00
1-0-0-000-519-901	Other-Speech	1-2-1511-490-00-01-00
1-0-0-000-519-950	Student Insurance-District Wide	1-2-1704-656-00-00-00
1-0-0-000-560	CAPITAL OUTLAY	1-2-2570-000-00-00-00
1-0-0-861-563-000	Additional Equipment-Title I	1-2-1250-542-40-00-00
1-0-0-863-563-000	Additional Equipment-Title III	1-2-1292-542-40-00-00
1-0-0-864-563-000	Additional Equipment-Title IV-B	1-2-1293-542-41-00-00
1-0-0-869-563-000	Additional Equipment-Title IV-C	1-2-1294-542-42-00-00
1-0-0-001-564-000	Replacement Equipment High School	1-2-1130-543-00-01-00
1-0-0-002-564-000	Replacement Equipment Junior High	1-2-1120-543-00-02-00
1-0-0-003-564-000	Replacement Equipment Ashmore	1-2-1110-543-00-03-00
1-0-0-004-564-000	Replacement Equipment Carl Sandburg	1-2-1110-543-00-04-00
1-0-0-005-564-000	Replacement Equipment Jefferson	1-2-1110-543-00-05-00
1-0-0-006-564-000	Replacement Equipment Lerna	1-2-1110-543-00-06-00
1-0-0-007-564-000	Replacement Equipment Lincoln	1-2-1110-543-00-07-00
1-0-0-008-564-000	Replacement Equipment Mark Twain	1-2-1110-543-00-08-00
1-0-0-010-564-000	Replacement Equipment Central Office	1-2-2321-543-00-11-00

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
1-0-0-000-590	PROVISION FOR CONTINGENCIES	1-2-6000-000-00-00-00
1-0-0-000-590-000	Provision For Contingencies	1-2-6000-700-00-00-00

FUND 2

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
2-0-0-000-000	BUILDING FUND	2-0-0000-000-00-00-00
2-0-0-000-100	BUILDING FUND ASSETS	2-0-0100-000-00-00-00
2-0-0-000-101-3	Building Fund-Cash In Bank	2-0-0101-000-00-00-00
2-0-0-000-102-000	Investments	2-0-0180-000-00-00-00
2-0-0-000-103-100	Loans Due From Educational Fund	2-0-0151-000-00-00-00
2-0-0-000-103-300	Loans Due From Transportation Fund	2-0-0153-000-00-00-00
2-0-0-000-200	BUILDING FUND LIABILITY	2-0-0400-000-00-00-00
2-0-0-000-201-000	Anticipation Warrants Payable	2-0-0407-000-00-00-00
2-0-0-000-203-200	Loans Payable To Working Cash Fund	2-0-0434-000-00-00-00
2-0-0-000-203-300	Building Loans Payable To Education Fund	2-0-0431-000-00-00-00
2-0-0-000-203-400	Loans Payable To Transportation Fund	2-0-0433-000-00-00-00
2-0-0-000-204	PAYROLL DEDUCTIONS PAYABLE	2-0-0450-000-00-00-00
2-0-0-000-204-210	Payroll Deductions-Withholding Tax-Federal	2-0-0452-000-00-00-00
2-0-0-000-204-220	Payroll Deductions-Withholding Tax-State	2-0-0453-000-00-00-00
2-0-0-000-204-310	Payroll Deductions-IMRF	2-0-0454-000-00-00-00
2-0-0-000-204-320	Payroll Deductions-FICA	2-0-0457-000-00-00-00
2-0-0-000-204-400	Payroll Deductions-Annuities	2-0-0455-000-00-00-00
2-0-0-000-204-500	Payroll Deductions-Insurance	2-0-0456-000-00-00-00
2-0-0-000-204-910	Payroll Deductions-Dues	2-0-0459-100-00-00-00
2-0-0-000-204-920	Payroll Deductions-Credit Union	2-0-0459-200-00-00-00
2-0-0-000-204-930	Payroll Deductions-Misc	2-0-0459-300-00-00-00
2-0-0-000-300	BUILDING FUND EQUITY	2-0-0700-000-00-00-00
2-0-0-000-300-000	Building Fund Balance	2-0-0704-000-00-00-00
2-0-0-000-400	REVENUE ACCOUNTS	2-1-0000-000-00-00-00
2-0-0-000-401	TAXES	2-1-1100-000-00-00-00
2-0-0-000-401-110	Taxes-Back	2-1-1113-000-00-00-00
2-0-0-000-401-111	Taxes-Current	2-1-1112-000-00-00-00
2-0-0-000-401-112	Taxes-New	2-1-1111-000-00-00-00
2-0-0-000-401-130	Taxes-Fire Prevention & Safety	2-1-1132-000-03-00-00
2-0-0-000-404	INTEREST ON INVESTMENTS	2-1-1500-000-00-00-00
2-0-0-000-404-100	Interest On Investments	2-1-1510-000-00-00-00

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
2-0-0-000-405	SALE OF PROPERTY	2-1-1930-000-00-00-00
2-0-0-000-405-100	Sale Of Equipment	2-1-1931-000-00-00-00
2-0-0-000-405-200	Sale Of Buildings	2-1-1932-000-00-00-00
2-0-0-000-409	OTHER REVENUE	2-1-1990-000-00-00-00
2-0-0-000-409-000	Other Revenue	2-1-1999-000-00-00-00
2-0-0-000-419	STUDENT & COMMUNITY SERVICES	2-1-1900-000-00-00-00
2-0-0-000-419-300	Building Rental	2-1-1910-000-00-00-00
2-0-0-000-419-900	Other Revenue	2-1-1911-000-00-00-00
2-0-0-000-500	BUILDING FUND EXPENDITURES	2-2-0000-000-00-00-00
2-0-0-000-500-1	Revolving Fund Clearing	2-2-4000-000-00-00-00
2-0-0-000-506	OPERATIONS & MAINTENANCE	2-2-2540-000-00-00-00
2-0-0-000-506-1100	Operations Salaries-Regular	2-2-2542-119-00-00-00
2-0-0-000-506-1300	Operations Salaries-Overtime	2-2-2542-139-00-00-00
2-0-0-000-506-200	Operations-Contractual Services	2-2-2542-322-00-00-00
2-0-0-000-506-300	Operations-Supplies	2-2-2542-411-00-00-00
2-0-0-000-506-500	Operations-Utilities	2-2-2542-321-00-00-00
2-0-0-000-506-700	Operations-Travel	2-2-2542-332-00-00-00
2-0-0-000-506-900	Operations-Other Expense	2-2-2549-390-00-00-00
2-0-0-000-507-200	Maintenance-Contractual Services	2-2-2542-323-00-00-00
2-0-0-000-507-300	Maintenance-Supplies	2-2-2547-411-00-00-00
2-0-0-000-508	FIXED CHARGES	2-2-2500-000-00-00-00
2-0-0-000-508-500	Insurance	2-2-2549-324-00-00-00
2-0-0-000-508-600	Rental	2-2-2549-325-00-00-00
2-0-0-000-508-810	Interest On Anticipation Warrants	2-2-5110-621-00-00-00
2-0-0-000-560	CAPITAL OUTLAY	2-2-2530-000-00-00-00
2-0-0-000-561-000	Site Improvement	2-2-2532-510-00-00-00
2-0-0-000-562-000	General Building Improvements	2-2-2535-521-00-00-00
2-0-0-000-562-990	Life Safety Survey Work	2-2-2535-522-00-00-00
2-0-0-000-563-000	Additional Equipment	2-2-2539-542-00-00-00
2-0-0-000-564-000	Replacement Equipment	2-2-2549-543-00-00-00
2-0-0-000-590	PROVISIONS FOR CONTINGENCIES	2-2-6000-000-00-00-00
2-0-0-000-590-000	Provisions For Contingencies	2-2-6000-700-00-00-00

FUND 3

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
3-0-0-000-000	BOND AND INTEREST FUND	3-0-0000-000-00-00-00
3-0-0-000-100	BOND AND INTEREST FUND ASSETS	3-0-0100-000-00-00-00
3-0-0-000-101-061	Bond And Interest-Cash In Bank Fund 1961	3-0-0101-061-00-00-00
3-0-0-000-101-066	Bond And Interest-Cash In Bank Fund 1966	3-0-0101-066-00-00-00
3-0-0-000-101-068	Bond And Interest-Cash In Bank Fund 1968	3-0-0101-068-00-00-00
3-0-0-000-101-072	Bond And Interest-Cash In Bank Fund 1972	3-0-0101-072-00-00-00
3-0-0-000-101-075	Bond And Interest-Cash In Bank Fund 1975	3-0-0101-075-00-00-00
3-0-0-000-101-076	Bond And Interest-Cash In Bank Fund 1976	3-0-0101-076-00-00-00
3-0-0-000-101-3	Cash In Bank	3-0-0101-000-00-00-00
3-0-0-000-102-061	Bond And Interest-Investments Fund 1961	3-0-0180-061-00-00-00
3-0-0-000-102-066	Bond And Interest-Investments Fund 1966	3-0-0180-066-00-00-00
3-0-0-000-102-068	Bond And Interest-Investments Fund 1968	3-0-0180-068-00-00-00
3-0-0-000-102-072	Bond And Interest-Investments Fund 1972	3-0-0180-072-00-00-00
3-0-0-000-102-075	Bond And Interest-Investments Fund 1975	3-0-0180-075-00-00-00
3-0-0-000-102-076	Bond And Interest-Investments Fund 1976	3-0-0180-076-00-00-00
3-0-0-000-300	BOND AND INTEREST FUND EQUITY	3-0-0700-000-00-00-00
3-0-0-000-300-000	Bond And Interest Fund Balance	3-0-0704-000-00-00-00
3-0-0-000-400	REVENUE ACCOUNTS	3-1-0000-000-00-00-00
3-0-0-000-401	TAXES	3-1-1100-000-00-00-00
3-0-0-000-401-1161	Current And Back Taxes-1961	3-1-1112-061-00-00-00
3-0-0-000-401-1166	Current And Back Taxes-1966	3-1-1112-066-00-00-00
3-0-0-000-401-1168	Current And Back Taxes-1968	3-1-1112-068-00-00-00
3-0-0-000-401-1172	Current And Back Taxes-1972	3-1-1112-072-00-00-00
3-0-0-000-401-1175	Current And Back Taxes-1975	3-1-1112-075-00-00-00
3-0-0-000-401-1176	Current And Back Taxes-1976	3-1-1112-076-00-00-00
3-0-0-000-402-170	Capital Assistance Grant State Of Illinois	3-1-3261-000-00-00-00

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
3-0-0-000-500	BOND AND INTEREST FUND EXPENDITURES	3-2-0000-000-00-00-00
3-0-0-000-500-1	Revolving Fund Clearing	3-2-4000-000-00-00-00
3-0-0-000-508	FIXED CHARGES	3-2-5000-000-00-00-00
3-0-0-000-508-83061	Fixed Charges-Interest-1961	3-2-5140-624-00-61-00
3-0-0-000-508-83066	Fixed Charges-Interest-1966	3-2-5140-624-00-66-00
3-0-0-000-508-83068	Fixed Charges-Interest-1968	3-2-5140-624-00-68-00
3-0-0-000-508-83072	Fixed Charges-Interest-1972	3-2-5140-624-00-72-00
3-0-0-000-508-83075	Fixed Charges-Interest-1975	3-2-5140-624-00-75-00
3-0-0-000-508-83076	Fixed Charges-Interest-1976	3-2-5140-624-00-76-00
3-0-0-000-508-84061	Service Charges-1961	3-2-5900-319-00-61-00
3-0-0-000-508-84066	Service Charges-1966	3-2-5900-319-00-66-00
3-0-0-000-508-84068	Service Charges-1968	3-2-5900-319-00-68-00
3-0-0-000-508-84072	Service Charges-1972	3-2-5900-319-00-72-00
3-0-0-000-508-84075	Service Charges-1975	3-2-5900-319-00-75-00
3-0-0-000-508-84076	Service Charges-1976	3-2-5900-319-00-76-00
3-0-0-000-570	BOND PRINCIPAL RETIRED	3-2-5200-000-00-00-00
3-0-0-000-570-061	Bond Principal Retired-1961	3-2-5200-610-00-61-00
3-0-0-000-570-066	Bond Principal Retired-1966	3-2-5200-610-00-66-00
3-0-0-000-570-068	Bond Principal Retired-1968	3-2-5200-610-00-68-00
3-0-0-000-570-072	Bond Principal Retired-1972	3-2-5200-610-00-72-00
3-0-0-000-570-075	Bond Principal Retired-1975	3-2-5200-610-00-75-00
3-0-0-000-570-076	Bond Principal Retired-1976	3-2-5200-610-00-76-00
3-0-0-000-580	TRANSFERS OUT	3-2-4300-000-00-00-00
3-0-0-000-580-100	Permanent Transfer To Building Fund	3-2-4300-710-00-00-00

FUND 4

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
4-0-0-000-000	TRANSPORTATION FUND	4-0-0000-000-00-00-00
4-0-0-000-100	TRANSPORTATION FUND ASSETS	4-0-0100-000-00-00-00
4-0-0-000-101-3	Transportation Fund Cash In Bank	4-0-0101-000-00-00-00
4-0-0-000-102-000	Transportation-Investment	4-0-0180-000-00-00-00
4-0-0-000-103-100	Loans Due From Educational Fund	4-0-0151-000-00-00-00
4-0-0-000-103-200	Loans Due From Building Fund	4-0-0152-000-00-00-00
4-0-0-000-200	TRANSPORTATION FUND LIABILITIES	4-0-0400-000-00-00-00
4-0-0-000-201-000	Anticipation Warrants Payable	4-0-0407-000-00-00-00
4-0-0-000-203-100	Loans Payable To Building Fund	4-0-0432-000-00-00-00
4-0-0-000-203-300	Loans Payable To Educational Fund	4-0-0431-000-00-00-00
4-0-0-000-204	PAYROLL DEDUCTIONS PAYABLE	4-0-0450-000-00-00-00
4-0-0-000-204-100	Payroll Deductions-Teachers Pension	4-0-0451-000-00-00-00
4-0-0-000-204-210	Payroll Deductions-Withholding Tax-Federal	4-0-0452-000-00-00-00
4-0-0-000-204-220	Payroll Deductions-Withholding Tax-State	4-0-0453-000-00-00-00
4-0-0-000-204-310	Payroll Deductions-IMRF	4-0-0454-000-00-00-00
4-0-0-000-204-320	Payroll Deductions-FICA	4-0-0457-000-00-00-00
4-0-0-000-204-400	Payroll Deductions-Annuities	4-0-0455-000-00-00-00
4-0-0-000-204-500	Payroll Deductions-Insurance	4-0-0456-000-00-00-00
4-0-0-000-204-910	Payroll Deductions-Dues	4-0-0459-100-00-00-00
4-0-0-000-204-920	Payroll Deductions-Credit Union	4-0-0459-200-00-00-00
4-0-0-000-204-930	Payroll Deductions-Misc	4-0-0459-300-00-00-00
4-0-0-000-300	TRANSPORTATION FUND EQUITY	4-0-0700-000-00-00-00
4-0-0-000-300-000	Transportation Fund Balance	4-0-0704-000-00-00-00
4-0-0-000-400	REVENUE ACCOUNTS	4-1-0000-000-00-00-00
4-0-0-000-401	TAXES	4-1-1100-000-00-00-00
4-0-0-000-401-110	Taxes-Back	4-1-1113-000-00-00-00
4-0-0-000-401-111	Taxes-Current	4-1-1112-000-00-00-00
4-0-0-000-401-112	Taxes-New	4-1-1111-000-00-00-00
4-0-0-000-401-200	Payment In Lieu Of Taxes	4-1-1210-000-00-00-00
4-0-0-000-402	GOVERNMENTAL DIVISIONS	4-1-3000-000-00-00-00
4-0-0-000-402-210	State Transportation Aid Regular	4-1-3211-000-00-00-00

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
4-0-0-000-402-220	Special Education Transportation Aid	4-1-3212-000-00-00-00
4-0-0-000-402-861	Title I Reimbursement	4-1-1410-000-30-00-00
4-0-0-000-404	INTEREST ON INVESTMENTS	4-1-1500-000-00-00-00
4-0-0-000-404-100	Interest On Investments	4-1-1510-000-00-00-00
4-0-0-000-405	SALE OF EQUIPMENT	4-1-1930-000-00-00-00
4-0-0-000-405-000	Sale Of Equipment	4-1-1931-000-00-00-00
4-0-0-000-409	OTHER REVENUE	4-1-1990-000-00-00-00
4-0-0-000-409-000	Other Revenue	4-1-1999-000-00-00-00
4-0-0-000-419	STUDENT & COMMUNITY SERVICES	4-1-1400-000-00-00-00
4-0-0-000-419-200	Student Fees	4-1-1415-000-00-00-00
4-0-0-000-500	TRANSPORTATION FUND EXPENDITURES	4-2-0000-000-00-00-00
4-0-0-000-500-1	Revolving Fund Clearing	4-2-4000-000-00-00-00
4-0-0-000-506	OPERATIONS & MAINTENANCE	4-2-2550-000-00-00-00
4-0-0-000-506-1100	Operations-Salaries-Regular	4-2-2552-117-00-00-00
4-0-0-000-506-1300	Operations-Salaries-Overtime	4-2-2552-137-00-00-00
4-0-0-000-506-202	Operations-Contractual Services-Regular	4-2-2552-331-00-00-00
4-0-0-000-506-310	Operations-Gasoline And Oil	4-2-2552-414-00-00-00
4-0-0-000-506-390	Operations-Supplies	4-2-2552-411-00-00-00
4-0-0-000-506-700	Operations-Travel	4-2-2552-332-00-00-00
4-0-0-000-506-900	Operations-Other	4-2-2552-490-00-00-00
4-0-0-000-507-1100	Maintenance-Salaries-Regular	4-2-2554-117-00-00-00
4-0-0-000-507-1300	Maintenance-Salaries-Overtime	4-2-2554-137-00-00-00
4-0-0-000-507-200	Maintenance-Contractual Services	4-2-2554-331-00-00-00
4-0-0-000-507-300	Maintenance-Supplies	4-2-2554-411-00-00-00
4-0-0-000-507-700	Maintenance-Travel	4-2-2554-332-00-00-00
4-0-0-000-507-900	Maintenance-Other	4-2-2554-490-00-00-00
4-0-0-000-508	FIXED CHARGES	4-2-5000-000-00-00-00
4-0-0-000-508-500	Insurance	4-2-2552-651-00-00-00
4-0-0-000-508-810	Interest On Anticipation Warrants	4-2-5110-621-00-00-00
4-0-0-000-560	CAPITAL OUTLAY	4-2-2555-000-00-00-00
4-0-0-000-563-000	Additional Equipment	4-2-2555-542-00-00-00
4-0-0-000-564-000	Replacement Equipment	4-2-2555-543-00-00-00
4-0-0-000-590	PROVISION FOR CONTINGENCIES	4-2-6000-000-00-00-00
4-0-0-000-590-000	Provision For Contingencies	4-2-6000-700-00-00-00

FUND 5

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
5-0-0-000-000	MUNICIPAL RETIREMENT FUND	5-0-0000-000-00-00-00
5-0-0-000-100	MUNICIPAL RETIREMENT FUND ASSETS	5-0-0100-000-00-00-00
5-0-0-000-101-3	Cash In Bank	5-0-0101-000-00-00-00
5-0-0-000-102-000	Investments	5-0-0180-000-00-00-00
5-0-0-000-200	MUNICIPAL RETIREMENT LIABILITIES	5-0-4000-000-00-00-00
5-0-0-000-201-000	Anticipation Warrants Payable	5-0-0407-000-00-00-00
5-0-0-000-203-100	Loans Payable To Building Fund	5-0-0432-000-00-00-00
5-0-0-000-203-300	Loans Payable To Education Fund	5-0-0431-000-00-00-00
5-0-0-000-300	MUNICIPAL RETIREMENT FUND EQUITY	5-0-0700-000-00-00-00
5-0-0-000-300-000	Municipal Retirement Fund Balance	5-0-0704-000-00-00-00
5-0-0-000-400	REVENUE ACCOUNTS	5-1-0000-000-00-00-00
5-0-0-000-401	TAXES	5-1-1100-000-00-00-00
5-0-0-000-401-110	Back Taxes	5-1-1113-000-00-00-00
5-0-0-000-401-111	Current Taxes	5-1-1112-000-00-00-00
5-0-0-000-401-112	New Taxes	5-1-1111-000-00-00-00
5-0-0-000-404	INTEREST ON INVESTMENTS	5-1-1500-000-00-00-00
5-0-0-000-404-100	Interest-Earned	5-1-1510-000-00-00-00
5-0-0-000-500	MUNICIPAL FUND EXPENDITURES	5-2-0000-000-00-00-00
5-0-0-000-501-1	Revolving Fund Clearing	5-2-4000-000-00-00-00
5-0-0-000-508	FIXED CHARGES	5-2-2520-000-00-00-00
5-0-0-000-508-420	Employers Share Of IMRF System	5-2-2524-212-00-00-00
5-0-0-000-508-430	FICA	5-2-2524-213-00-00-00
5-0-0-000-508-810	Interest On Anticipation Warrants	5-2-5110-621-00-00-00

FUND 7

<u>Old Account Number</u>	<u>Description</u>	<u>New Account Number</u>
7-0-0-000-000	WORKING CASH FUND	7-0-0000-000-00-00-00
7-0-0-000-100	WORKING CASH FUND ASSETS	7-0-0100-000-00-00-00
7-0-0-000-101-3	Cash In Bank	7-0-0101-000-00-00-00
7-0-0-000-102-000	Investments	7-0-0180-000-00-00-00
7-0-0-000-103-100	Loan Due From Education Fund	7-0-0151-000-00-00-00
7-0-0-000-103-200	Loan Due From Building Fund	7-0-0152-000-00-00-00
7-0-0-000-300	WORKING CASH EQUITY	7-0-0700-000-00-00-00
7-0-0-000-300-000	Working Cash Fund Balance	7-0-0704-000-00-00-00
7-0-0-000-400	REVENUE ACCOUNTS	7-1-0000-000-00-00-00
7-0-0-000-401	TAXES	7-1-1100-000-00-00-00
7-0-0-000-401-111	Current Taxes	7-1-1112-000-00-00-00
7-0-0-000-401-112	New Taxes	7-1-1111-000-00-00-00
7-0-0-000-404	INTEREST ON INVESTMENTS	7-1-1500-000-00-00-00
7-0-0-000-404-100	Interest-Earned	7-1-1510-000-00-00-00
7-0-0-000-500	WORKING CASH FUND EXPENDITURES	7-2-0000-000-00-00-00
7-0-0-000-500-1	Revolving Fund Clearing	7-2-4000-000-00-00-00
7-0-0-000-580	TRANSFERS OUT	7-2-4500-000-00-00-00
7-0-0-000-582-0	Permanent Transfer-Interest To Education Fund	7-2-4501-702-00-00-00

CHAPTER IV

SUMMARY AND CONCLUSIONS

This past decade there has been a growing focus on educational outcomes. There has also been concern over whether or not the present accounting system as provided in the Illinois Financial Accounting Manual for Local School Systems provides the information needed to meet the informational needs of the general public, governing bodies, and school administrators.

It was determined by a Citizens Commission that there was a need to improve accounting and budgeting methods at the local level. Effective management of resources is of great importance at the present time because of decline in economic growth, declining enrollments, and inflation. Revenues have not increased at the same rate as public expectations have for educational outcomes.

There are presently two accounting guidelines in the state, the Illinois Financial Accounting Manual and the Illinois Program Accounting Manual. The Illinois Program Accounting Manual is based on the United States Office of Education's Handbook II, revised. This handbook provides the means to relate resources and processes with costs. This updated accounting system should provide the information necessary to enable the school administrator to determine whether his efforts are producing the results desired.

Community Unit School District Number One will change from the financial accounting system to the program accounting system. The development of the chart of accounts crossover will provide the information necessary to develop a budget form for the school district to use.

The books of Community Unit School District Number One are on a computer with Lake Land Junior College. Time was spent meeting with Mr. Donald Stuckey of Lake Land Junior College to determine if the equipment available could perform all of the functions necessary to implement this program. The writer would recommend that any school district investigating changes in its accounting procedures should contact its data processing service personnel early in the process.

Six of the eleven dimensions outlined in the Illinois Program Accounting Manual were selected for use in the Community Unit School District Number One chart of accounts.

The writer would recommend that any school district investigating any changes in its accounting procedures should seek counsel from the Illinois Office of Education. This will save valuable time and effort.

Because this system has not been used by the writer no conclusion can be arrived at as to the effectiveness of this system. Therefore, no conclusion can be made as to which accounting system is the most effective for Community Unit School District Number One.

As a result of the reading done, the workshops attended, and interviews conducted by the writer the Illinois Program Accounting System seems to be highly recommended for usage by school districts.

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