

1913

# Classification of accounts effective January 1, 1913

Pittsburgh (Pa.). Board of Public Education

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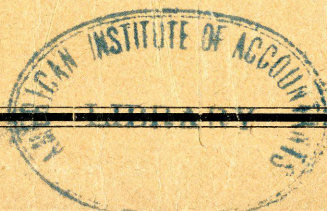
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# Classification of Accounts

Effective January 1, 1913



**THE BOARD OF PUBLIC EDUCATION  
OF THE  
SCHOOL DISTRICT OF PITTSBURGH  
PENNSYLVANIA**



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# Classification of Accounts

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**THE BOARD OF PUBLIC EDUCATION**  
**OF THE**  
**SCHOOL DISTRICT OF PITTSBURGH**  
**PENNSYLVANIA**

## CLASSIFICATION OF ACCOUNTS

Item No. 1—Salaries.

Item No. 2—Supplies and Expenses (Operation and Maintenance).

Item No. 3—Outlays (Land, Buildings and Equipment).

Item No. 4—Debt Service (Payment of Principal and Interest on Borrowed Money).

Item No. 5—Contingent Fund.

Item No. 6—Refunds (Tax and Tuition Refunds).



# GENERAL LEDGER—MAIN ACCOUNTS

## Item 1—Salaries

### CLASSIFICATION

Account	Page
A.	3—Board of Education and Secretary's Office (Including Accounting Dept.)
C.	4—Financial Departments (School Controller, School Treasurer and Delinquent Tax Collector's Office.)
D.	5—Legal Department (Solicitor).
F.	6—Building Department (Offices only, does not include Repair Shop, Wages or Salaries, see item 2.)
G.	7—Supply Department (Includes Store Room). A—Office Supply Department. B—Store Room.
H.	8—General Business Control (Includes Telephone Operator, Messenger, Secretaries Boards of School Visitors, Office Boy, etc.)
K.	9—Superintendent of Schools.
M.	10—Department of Compulsory Education (Includes Truancy and Census Officers.)
N.	11—Medical Inspection (Includes Physicians and Health Officers.)
P.	* 12—Supervision of Special Subjects.
Q.	* 13—Clerks to Directors of Special Subjects.
R.	* 14—Principals.
S.	* 15—Clerks to Principals.
S.P.	* 16—Service Pensions.
T.	* 17—Teachers.
W.	* 18—Central Library (Librarians).
A.a.	* 19—Janitors and other Employees (Account Operation of School Plants.)

### \*SUB-ACCOUNTS

* {	1—Instruction in Elementary Day Schools.
	2—Instruction in Secondary Day Schools.
	3—Instruction in Normal Day Schools.
	4—Instruction in Elementary Night Schools.
	5—Instruction in Secondary Night Schools.
	TK—Instruction in Kindergartens.
	7—Instruction in Special Schools (Mental Defectives, Open Air, etc.)

## **A—BOARD OF EDUCATION AND SECRETARY'S OFFICE**

### **Item 1—Salaries**

Classification: (Includes Accounting Department)

a. Secretary's Office:—

1. Secretary (Gerwig)
2. Chief Clerk (Bernhard)
3. Stenographer (Eberharter)

b. Chief Accountant's Office:—

1. Chief Accountant and Statistician (Hiller)
2. General Bookkeeper (Schilpp)
3. Distribution Bookkeeper (Aiken)
4. Voucher Clerks (2) (Buch and Domke)
5. File Clerk and Stenographer (1) (Bossart)

## C—FINANCIAL DEPARTMENTS

### Item 1—Salaries

Classification:—

1. School Controller (Morrow)
2. School Treasurer (Edlis)
3. a—Auditor Controller's Office (Snaman)
3. b—Clerk Controller's Office (Torrance)
4. Stenographer Controller's Office
5. Clerical Assistance for Treasurer
6. Delinquent Tax Collector



**D—LEGAL DEPARTMENT**

**Item 1—Salaries**

Classification:—

1. Solicitor (Rodgers)
2. Special Attorneys

## F—BUILDING DEPARTMENT

### Item 1—Salaries

Classification:—

1. Superintendent (Wooldridge)
  - a. Chief Clerk (Geis)
  - b. Stenographer (Bowers)
2. Building Manager (Bossinger)
  - a. Clerk (Rooney)
  - b. Clerk (Pfeiffer)
  - c. Fumigator (Angloch)
3. Office Engineer (Alexander)
  - a. Engineer Clerk (New)
  - b. Draughtsmen (2) (New and Goodwin)

Note.—All shop repair wages are chargeable to "Shop Wages" account, under item 2, from which they will be transferred monthly to "Repairs of Buildings" account (Gg) of various schools in detail, in accordance with Monthly Shop Report of Distributions. Salaries of Shop clerks will be charged to Shop Wages account.

## G—SUPPLY DEPARTMENT

### Item 1—Salaries

1. Superintendent (McKee)
2. Inspector of Supplies and Services (Brooks)
3. a. Chief Clerk (Strickler)  
b. Clerks (Meighan and Schwab)
4. Stenographers (Miss Moody and Miss Craig and Miss Lunz)
5. Storekeeper (Roberts)
6. Assistants in Store Room
7. Extra Assistants in Store Room
  - a. Truck Driver
  - b. Assistant Stenographer and File Clerk
8. a. Foreman for Book Bindery  
b. Girls for Book Bindery

## **H—GENERAL BUSINESS CONTROL**

### **Item 1—Salaries**

1. Telephone Operator
2. Office Boy
3. Messenger
4. Secretaries of Boards of School Visitors

## K—SUPERINTENDENT OF SCHOOLS

### Item 1—Salaries

1. Superintendent (S. L. Heeter)
2. a. Associate Superintendent (C. H. Garwood)
3. a. District Superintendent (Samuel Andrews)  
b. District Superintendent (John Morrow)  
c. District Superintendent (R. M. Sherrard)  
d. District Superintendent (S. S. Baker)
4. a. Stenographer for Superintendent (Head)  
b. Stenographer for Superintendent (Miss Lang)  
c. Stenographer for Superintendent (Miss Breckenridge)
5. a. Stenographer for Associate Superintendent (Miss Fast)
6. a. Stenographer for District Superintendent  
b. Stenographer for District Superintendent  
c. Stenographer for District Superintendent  
d. Stenographer for District Superintendent
7. Chauffeur for Superintendent
8. Extra Clerks

**M—DEPARTMENT OF COMPULSORY ATTENDANCE**

**Item 1—Salaries**

1. Director
2. Clerk
3. Truant Officer at Large
4.
  - a. Truant Officers
  - b. Census Officers
  - c. Interpreters

## **N—MEDICAL INSPECTION**

### **Item 1—Salaries**

1. Payments to City Department of Health for Inspectors' Services
2. Other Inspectors



## P—SUPERVISION OF SPECIAL SUBJECTS

Classification:—

- A. Art
  - 1. Director
  - 2. District Supervisors
- B. Physical Training
  - 1. Director
  - 2. Assistants
- C. Special Schools and Extension Work
  - 1. Director
- D. Music
  - 1. Director
  - 2. District Supervisors
- E. Industrial Education
  - 1. Director
  - 2. District Supervisors
- F. Writing
  - 1. Director
  - 2. District Supervisors
- G. Household Economy
  - 1. Director
  - 2. District Supervisors
- H. Kindergartens
  - 1. Director
  - 2. Assistants
- I. Primary Education
  - 1. Director
- J. Vocational Guidance
  - 1. Director
  - 2. Assistants

### Sub-Accounts

- 1. Elementary Day Schools
- 2. Secondary Day Schools
- 3. Normal Day Schools
- 4. Elementary Night Schools
- 5. Secondary Night Schools
- 7. Special Schools

## **Q—CLERKS TO SUPERVISORS OF SPECIAL SUBJECTS**

### **Item 1—Salaries**

- a. Clerk to Director of Special Schools
- b. Clerk to other Directors

### **Sub-Accounts**

- 1. Instruction in Elementary Day Schools
- 2. Instruction in Secondary Day Schools
- 3. Instruction in Normal Day Schools
- 4. Instruction in Elementary Night Schools
- 5. Instruction in Secondary Night Schools
- 7. Instruction in Special Schools

**R—PRINCIPALS**

**Item 1—Salaries**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools

## **S—CLERKS TO PRINCIPALS**

### **Item 1—Salaries**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools

**SP—SERVICE PENSIONS**

**Item 1—Salaries**

No Sub-Accounts.

## **T—TEACHERS**

### **Item 1—Salaries**

1. Instruction in Elementary Day Schools
  2. Instruction in Secondary Day Schools
  3. Instruction in Normal Day Schools
  4. Instruction in Elementary Night Schools
  5. Instruction in Secondary Night Schools
- TK. Instruction in Kindergartens
7. Instruction in Special Schools (Mental Defectives, Open Air, etc.)

**W—CENTRAL LIBRARY**

**Item 1—Salaries**

- |                                  |   |                             |
|----------------------------------|---|-----------------------------|
| a. Librarian                     | } | 1. Elementary Day Schools   |
| b. Assistants                    |   | 2. Secondary Day Schools    |
| c. Janitor                       |   | 3. Normal Day Schools       |
| d. Librarians in Various Schools |   | 4. Elementary Night Schools |
|                                  |   | 5. Secondary Night Schools  |
|                                  |   | 6. Special Schools          |



**Aa—JANITORS AND OTHER EMPLOYEES**

(OPERATION OF SCHOOL PLANT)

**Item 1—Salaries**

**Sub-Accounts**

5. Secondary Night Schools
1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
6. General Administration (General Offices, Fulton Bldg.)
7. Special Schools

## GENERAL LEDGER—MAIN ACCOUNTS

### Item 2—Supplies and Expenses

Page 22	A	Board of Education and Secretary's Office.
" 23	B	School Census.
" 24	C	Finance Offices.
" 25	D	Legal Offices.
" 26	F	Offices in Charge of Buildings. A—Offices Building Department. B—Shop.
" 27	G	Offices in Charge of Supplies. A—Offices Supply Department. B—Store Room.
" 28	H	General Business Control.
" 29	K	Offices of Superintendent of Schools.
" 30	M	Truancy Officers (Department Compulsory Attendance).
" 31	N	Health Officers and General Promotion of Health.
" 32	O	General Educational Control (Miscellaneous Expenses).
" 33	Q	Offices of Supervisors of Grades (1—7 Sub-Accounts).
" 34	S	Offices of Principals (1—7 Sub-Accounts).
" 35	Y	Libraries (1—7 Sub-Accounts).
" 36	Hh	Repair and Replacement of Equipment (1—7 Sub-Accts.)
" 37	Kk	Insurance (1—7 Sub-Accounts).
" 38	X	Library Books (1—7 Sub-Accounts).
" 39	U	Text Books (1—7 Sub-Accounts).
" 40	V	Other Supplies used in Instruction (1—7 Sub-Accounts).
" 41	Va	School Room Supplies (1—7 Sub-Accounts).
" 42	Vb	Manual Training Supplies (1—7 Sub-Accounts).
" 43	Vc	Domestic Science and Household Economy Supplies (1— 7 Sub-Accounts).
" 44	Vd	Art Supplies (1—7 Sub-Accounts).
" 45	Bb	Janitor's Supplies (1—7 Sub-Accounts).
" 46	Cc	Fuel (1—7 Sub-Accounts).
" 47	Dd	Water (1—7 Sub-Accounts).
" 48	Ee	Light and Power (1—7 Sub-Accounts).
" 49	Ff	Other Expenses of Operation of School Plant (1—7 Sub- Accounts).
" 50	Gg	Repairs of Buildings and Up-keep of Grounds (1—7 Sub- Accounts).
" 51	Oo	Tuition Expense (1—7 Sub-Accounts).
" 52	Ss	Rent (1—7 Sub-Accounts).
" 53	Z	Other Expenses of Instruction (1—7 Sub-Accounts).
" 53	Shop	Shop Wages.

## **Item 2—Supplies and Expenses**

### **Sub-Accounts**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
6. General Administration (General Offices, Fulton Bldg.)
7. Special Schools (Mental Defectives, Open Air, etc.)

## **A—BOARD OF EDUCATION AND SECRETARY'S OFFICE**

### **Item 2—Supplies and Expenses**

Includes: (Accounting Department)

Printing, Stationery, Mimeograph Supplies, Office Books, Typewriter Supplies, Office Expenses, Supper Money, and General Office Supplies.

1. Supplies
  - a. Printing and Stationery
  - b. Sundry Supplies
2. Expenses
  - a. Sundry Expenses
  - b. Printing Minutes and Annual Reports
  - c. Premiums on Surety Bonds

## **B—SCHOOL CENSUS**

### **Item 2—Supplies and Expenses**

This special account is to be charged for supplies used and expenses incurred only in taking the school census and for no other purpose.

1. Supplies
  - a. Printing and Stationery
  - b. Sundry Supplies
2. Expenses
  - a. Sundry Expenses

**C—FINANCE OFFICES**  
**Item 2—Supplies and Expenses**

**Includes:**

Supplies and Expenses for Offices of School Controller, School Treasurer, and Delinquent School Tax Collector.

1. Supplies
  - a. Printing and Stationery
  - b. Sundry Supplies
2. Expenses
  - a. Premium on Surety Bonds
  - b. Sundry Expenses

**D—LEGAL OFFICES**  
**Item 2—Supplies and Expenses**

Includes:

Expenses and Supplies for Solicitor's Office.

1. Supplies
  - a. Printing and Stationery
  - b. Sundry Supplies
2. Expenses
  - a. Sundry Expenses



## F—OFFICE IN CHARGE OF BUILDINGS AND SHOP

### Item 2—Supplies and Expenses

Includes: (Shop)

Expenses and Supplies of Superintendent of Buildings, Offices and Shop.

#### A. Office

##### 1. Supplies

- a. Printing and Stationery
- b. Draughting Materials
- c. Sundry Supplies

##### 2. Expenses

- a. Advertising for Proposals
- b. Automobile Repairs and Accessories
- c. Sundry Expenses

#### B. Shop

##### 1. Supplies

- a. Printing and Stationery
- b. Small Tools
- c. Material for Replacement of Equipment
- d. Sundry Supplies

##### 2. Expenses

- a. Rent
- b. Light, Heat and Power
- c. Telephone
- d. Hauling and Team Hire
- e. Sundry Expenses

## G—OFFICES IN CHARGE OF SUPPLIES AND STORE ROOM

### Item 2—Supplies and Expenses

Includes:

Expenses and Supplies for Superintendent of Supplies' Offices and Store Room

A. Office

1. Supplies
  - a. Printing and Stationery
  - b. Sundry Supplies
2. Expenses
  - a. Advertising for Proposals
  - b. Sundry Expenses

B. Store Room

1. Supplies
  - a. Printing and Stationery
  - b. Paper, Twine and Packing Materials
  - c. Sundry Supplies
2. Expenses
  - a. Rent
  - b. Light and Heat
  - c. Telephone
  - d. Hauling and Team Hire
  - e. Sundry Expenses
  - f. Insurance
  - g. Materials for Book Binding Department
  - h. Auto Trucks
  - i. Auto Trucks Maintenance

## **H—GENERAL BUSINESS CONTROL**

### **Item 2—Supplies and Expenses**

Includes:

Expenses and Supplies not specifically allocated to any Departmental Offices in General Administration Offices, such as Telephone Operator, Messenger, Office Boys. Supplies used by all offices, not any particular office provided for under other captions. Expenses, likewise.

1. Supplies
  - a. Printing and Stationery
  - b. Sundry Supplies
2. Expenses
  - a. Rent of Offices
  - b. Telephone and Telegraph
  - c. Postage
  - d. Accountant's Services
  - e. Insurance on Office Equipment
  - f. Sundry Expenses
  - g. Appraisal
  - h. Premiums on Surety Bonds (other than Financial Offices)

## **K—OFFICES OF SUPERINTENDENT OF SCHOOLS**

### **Item 2—Supplies and Expenses**

Includes:

Expenses and Supplies for Offices of Superintendent and Associate Superintendents of Schools and Assistants.

#### **A. Superintendent's Office**

##### **1. Supplies**

a. Printing and Stationery

b. Sundry Supplies

##### **2. Expenses**

a. Automobile Repairs and Accessories and Insurance

b. Sundry Expenses

#### **B. Associate Superintendent's Office**

##### **1. Supplies**

a. Printing and Stationery

b. Sundry Supplies

##### **2. Expenses**

a. Sundry Expenses

#### **C. District Superintendent's Office**

##### **1. Supplies**

a. Printing and Stationery

b. Sundry Supplies

##### **2. Expenses**

a. Sundry Expenses

**M—TRUANCY OFFICERS (DEPARTMENT OF COMPULSORY  
ATTENDANCE)**

**Item 2—Supplies and Expenses**

**Includes:**

Expenses and Supplies for Department for Enforcement of Compulsory Attendance and Truancy Laws and employees thereof

1. Supplies
  - a. Printing and Stationery
  - b. Sundry Supplies
2. Expenses
  - a. Telephone
  - b. Sundry Expenses

**N—HEALTH OFFICERS AND GENERAL PROMOTION OF HEALTH**

**Item 2—Supplies and Expenses**

Includes:

Expenses and Supplies of this Department and employees.

**Medical Inspection**

1. Supplies
  - a. Printing and Stationery
  - b. Sundry Supplies
2. Expenses
  - a. Sundry Expenses

**O—GENERAL EDUCATIONAL CONTROL (Miscellaneous Expenses)**

**Item 2—Supplies and Expenses**

Includes:

Expenses and Supplies not allocated to any one school or schools, but incurred or used for the benefit of all.

1. Supplies

- a. Printing and Stationery (includes Teachers Record Books.)
- b. Sundry Supplies

2. Expenses

- a. Traveling Expenses.
- b. Rent of Auditoriums.
- c. Sundry Expenses.



**Q--OFFICES OF SUPERVISORS OF GRADES**

**Budget—"Supervision of Special Subjects."**

**"Directors of Special Subjects"**

**Item 2—Supplies and Expenses**

Includes:

1. Supplies
  - a. Printing and Stationery
  - b. Sundry Supplies
2. Expenses
  - a. Traveling and Car Fares
  - b. Sundry Supplies

**Sub-Accounts**

- Q. 1. Elementary Day Schools
- Q. 2. Secondary Day Schools
- Q. 3. Normal Day Schools
- Q. 4. Elementary Night Schools
- Q. 5. Secondary Night Schools
- Q. 7. Special Schools

**S—OFFICES OF PRINCIPALS**  
**Item 2—Supplies and Expenses**

1. Supplies
  - a. Printing and Stationery
  - b. Sundry Supplies
2. Expenses
  - a. Drinking Water and Ice
  - b. Sundry Expenses

**Sub-Accounts**

- S. 1. Elementary Day Schools
- S. 2. Secondary Day Schools
- S. 3. Normal Day Schools
- S. 4. Elementary Night Schools
- S. 5. Secondary Night Schools
- S. 7. Special Schools

**Y—Libraries (Maintenance and Operation)**

**Item 2—Supplies and Expenses**

1. Supplies
  - a. Printing and Stationery
  - b. Sundry Supplies
2. Expenses
  - a. Sundry Expenses

**Sub-Accounts:**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools

## Hh—REPAIRS AND REPLACEMENT OF EQUIPMENT

### Item 2—Supplies and Expenses

#### Sub-Accounts

Hh 1. Elementary Day Schools	}	Hh A—Domestic Engineering
Hh 2. Secondary Day Schools		1. Sanitary Equipment
Hh 3. Normal Day Schools		2. Heating Equipment
Hh 4. Elementary Night Schools		3. Electrical Equipment
Hh 5. Secondary Night Schools		Hh B—General Equipment
Hh 6. General Administration		Hh C—Movable Equipment
Hh 7. Special Schools		

#### Classification and Interpretation

Repairs:—Ordinary repairs necessary to maintain equipment in servicable condition at value throughout year, equivalent to value at beginning of year. Also alterations of same.

Replacements:—Replacements of similar nature and value to the equipment replaced. Any improved equipment of greater value which replaces absolute equipment of less value, will be charged to Equipment Old Buildings, or Special Equipment Accounts (assets) and not to this account.

Includes:—Special Equipment (see Zz a/c). Movable Equipment and Fixed Equipment (Yy.).

Does not Include:—Equipment of New Buildings nor New Buildings (as New Buildings upon completion are classed as Old Buildings for accounting purposes.)

## **Kk—INSURANCE**

### **Item 2—Supplies and Expenses**

Includes:

Insurance on Buildings and contents (Uniform).

#### **Sub-Accounts**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
7. Special Day Schools
6. General Administration (General Offices—Fulton Bldg.)

## **X—LIBRARY BOOKS**

### **Item 2—Supplies and Expenses**

Purchases of Books and Replacements of Same:

#### **Sub-Accounts**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools

## **U—TEXT BOOKS**

### **Item 2—Supplies and Expenses**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools

## **V—OTHER SUPPLIES USED IN INSTRUCTION**

### **Item 2—Supplies and Expenses**

- a. Maps, Charts, Encyclopedias, Reference Books, etc.
- b. Laboratory Supplies
- c. Sundry Supplies
- d. Athletic Supplies, Supplies for Swimming Pool, Music Rolls, etc.

#### **Sub-Accounts**

- 1. Elementary Day Schools
- 2. Secondary Day Schools
- 3. Normal Day Schools
- 4. Elementary Night Schools
- 5. Secondary Night Schools
- 7. Special Schools



## **Va—SCHOOL ROOM SUPPLIES**

### **Item 2—Supplies and Expenses**

- a. Blank Stock (Blank Books and Writing Paper.)
- b. Writing Material (Pencils, Penholders, Pens, Ink Crayons, Book Covers, Supplies for Kindergartens.)
- c. Miscellaneous (Typewriters, for instruction, Typewriter Supplies, Erasers, Blotters, Rulers, Library Paste.)
- d. Sundry Supplies (Busy Work Materials, Compendiums, Writing Slips, Outlines for Teachers, Pitch Pipes, Staff Timers, Blank Music, Writing Paper.)

### **Sub-Accounts**

- 1. Elementary Day Schools
- 2. Secondary Day Schools
- 3. Normal Day Schools
- 4. Elementary Night Schools
- 5. Secondary Night Schools
- 7. Special Schools

## **Vb—MANUAL TRAINING SUPPLIES**

### **Item 2—Supplies and Expenses**

#### **Description:**

Files, Sandpaper, Emery Cloth, Brads, Screws, Venetian Iron, Wood Alcohol, Liquid Glue, Dry Glue, Gum Shellac, Brushes, Floor Wax, Water Stain, Linseed Oil, Turpentine, Ammonia, Varnish, Liquid Filler, Paste Filler, Dowel Rods, Pencils, Erasers, Tracing Cloth, Drawing Paper, Thumb Tacks, Drawing Ink, Lumber, (Pine, Bass, Chestnut, Poplar, Oak and Misc.), Other Printing Supplies, Electric Supplies, Binders Venetian, Miscellaneous Repairs and Material, Bench Brushes, Machine Shop, Foundry and Forge Shops.

#### **Sub-Accounts**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Night Schools

## **Vc—HOUSEHOLD ECONOMY AND DOMESTIC SCIENCE SUPPLIES**

### **Item 2—Supplies and Expenses**

#### **Description:**

Cotton Cretonne Cloth, Imperial Chambray, India Linen, White Corded Madras, White Dimity, White Indian Head, White Cambric, Flannel-ette, White Scrim, Checked Gingham, Striped Seersucker, Striped Gingham, Percale, Calico, Lawn, Muslin, Long Cloth, Linen Crash, Ticking, Cheese Cloth, Canton Flannel, Notions, Germantown Wool, Table Linen and Towels, Millinery Supplies, Pattern Supplies, Dutch Tape, Spools Thread, English Needles, Pattern Supplies.  
Cooking School Supplies.

#### **Sub-Accounts**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools

**Vd—ART SUPPLIES**  
**Item 2—Supplies and Expenses**

**Description:**

Water Color Sets, Water Colors, Brushes, Charcoal, Crayola, Drawing Pencils, Pencil Compasses, Sponge Erasers, Kneaded Erasers, Thumb Tacks, Punches, Bottles India Drawing Ink, Stencil Knives, Clay Bricks, Pictures, Drawing Paper, Binding Strips, Charcoal Paper, Rice Paper, Tracing Paper, Cross Section Paper, Mounting Board, Strawboard, Oak Tag, Large Paper Cutters, Grocers' Gray Wrapping Paper, Folding Paper, Tapestry Needles, Scissors, Water Color Cups, Stencil Outfits, Cotton Carpet Warp, Rug Yarn, Single Zephyr, Brass Rings, Sponges, Type Solids, Construction Paper, etc.

**Sub-Accounts**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools

**Bb—JANITOR'S SUPPLIES**  
**Item 2—Supplies and Expenses**

**Description:**

Scrubbing Soap, Toilet Soap, Linseed Oil Soap, Soap Powder for Tiles or Floors, Metal Polish, Disinfectant, Sweeping Compound, Wool Sponges, Grass Sponges, Scrub Cloths, Chamois, Cheese Cloth, Counter Brushes, Dust Pans, Floor Brushes, Radiator Brushes, Brooms, Deck Scrub Brushes, Large and Small Scrub Brushes, Mops, Step Ladders, Buckets, Mop Bucket with Wringer, Feather Dusters, Matches, Toilet Paper, "Onliwon" Toilet Fixtures, Coal Shovels, Salt, Cylinder Oil, Engine Oil, Carbon Oil, Gas Engine Oil, Sperm Oil, Crude Oil, Flags, Flag Rope, Waste Baskets, Thermometers, Soda Ash, Lime, White Wash Brushes, 1-inch Hose, Garbage Cans, Bake Pans, Jacks, Sawdust, Dynamo Oil, Extension Plank, Window Jacks, etc.

**Sub-Accounts**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools

**Cc—FUEL**

**Item 2—Supplies and Expenses**

Coal and Gas Fuel

**Sub-Accounts**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools

**Dd—WATER**

**Item 2—Supplies and Expenses**

Note—Does **not** include Bottled Drinking Water.

**Sub-Accounts**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools

**Ee—LIGHT AND POWER**  
**Item 2—Supplies and Expenses**

Gas and Electric Light and Current.

**Sub-Accounts**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools



## **Ff—OTHER EXPENSES OF OPERATION OF SCHOOL PLANT**

### **Item 2—Supplies and Expenses**

- a. Telephone Service
- b. Laundry
- c. Disinfecting
- d. Hauling Ashes and Rubbish
- e. Tuning Pianos
- f. Time Service and Repairing Clocks
- g. Expenses Portable Schools
- h. Sundry Expenses
- j. Laundry for Swimming Pools

### **Sub-Accounts**

- 1. Elementary Day Schools
- 2. Secondary Day Schools
- 3. Normal Day Schools
- 4. Elementary Night Schools
- 5. Secondary Night Schools
- 7. Special Schools

## **Gg—REPAIRS OF BUILDINGS AND UPKEEP OF GROUNDS**

### **Item 2—Supplies and Expenses**

#### **Sub-Accounts**

- Gg 1. Elementary Day Schools
- “ 2. Secondary Day Schools
- “ 3. Normal Day Schools
- “ 4. Elementary Night Schools
- “ 5. Secondary Night Schools
- “ 6. General Administration (General Offices, Fulton Bldg.)
- “ 7. Special Schools

#### **Classification and Interpretation**

**Repairs**—Ordinary repairs necessary to maintain buildings and grounds at value throughout year equivalent to value at beginning of year. This account does not include extraordinary repairs or replacements of such nature as are chargeable to Alterations of Buildings (Ww Account).

**Includes:** Contracts for Painting, Whitewashing, Cleaning, Repairs of Buildings Proper and attached, fixed and permanent equipment.—Not moveable equipment. (See New Buildings Classification—because New Buildings are classed upon completion as Old Buildings for accounting purposes—which include fixed, attached equipment as building.)

- a. Painting
- b. Flooring
- c. Roofing

**Oo—TUITION EXPENSE**  
**Item 2—Supplies and Expenses**

**Definition:**

Allowance for payments to be made to other School Districts.

**Sub-Accounts**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools

**Ss—RENT OF SCHOOL BUILDINGS**

**Item 2—Supplies and Expenses**

**Sub-Accounts**

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
6. General Administration (General Offices, Fulton Bldg.)
7. Special Schools

## Z—OTHER EXPENSES OF INSTRUCTION

### Item 2—Supplies and Expenses

1. Supplies
  - a. Printing and Stationery
  - b. Diplomas and Certificates
  - c. Sundry Expenses
  - d. Printing Courses of Study
2. Expenses
  - a. Rent of Auditorium
  - b. Music and other Expenses of Exercises
  - c. Sundry Expenses
  - d. School Lectures and Social Centers
  - e. School Gardens

#### Sub-Accounts

1. Elementary Day Schools
2. Secondary Day Schools
3. Normal Day Schools
4. Elementary Night Schools
5. Secondary Night Schools
7. Special Schools

## Shop—SHOP WAGES

### Item 2—Expenses and Supplies

This account is to be charged with all wages of shop repairmen and shop clerks, and credited monthly with wages of shop repairmen chargeable to various schools and classes of schools under "Repair of Buildings, Gg," (by transfer) in accordance with Monthly Report of Repair Shop Distributions. The balance, after such transfer, will be salaries of shop clerks, which will remain in this account.

## GENERAL LEDGER—MAIN ACCOUNTS

### Item 3—Outlays (Property Acquisitions and Permanent Extensions)

Page	55	Uu	Land (1—7 Sub-Accounts).
“	56	Vv	New Buildings (1—8 Sub-Accounts).
“	57	Xx	Equipment of New Buildings (1—7 Sub-Accounts).
“	58	Ww	Alterations of Buildings (1—7 Sub-Accounts).
“	59	Yy	Equipment of Old Buildings (1—7 Sub-Accounts).
“	60	Zz	Special Equipment (1—7 Sub-Accounts).

### Item 4—Debt Service (Payment of Principal and Interest on Debts)

Page	61	Bd.Int.	Interest on Bonds.
“	62	S.L.T.Int.	Interest on Short Term Loans.
“	61	Bd.Red.	Redemption of Bonds.
“	61&62	S.Fund.	Sinking Fund for Redemption of Bonds and S. T. Loans.
“	63	Bd.Ex.	Expense of Bond Issues.
“	62	S.T.L.Red.	Redemption of Short Term Loans.

### Item 5 (Page 64)—Contingent Fund

### Item 6 (Page 65)—Refunds—Tax and Other Refunds Tuition Refunds.

**Uu—LAND**

**Item 3—Outlays**

**Sub-Accounts**

- Uu 1. Elementary Day Schools
- “ 2. Secondary Day Schools
- “ 3. Normal Day Schools
- “ 4. Elementary Night Schools
- “ 5. Secondary Night Schools
- “ 7. Special Schools (Mental Defectives, Fresh Air, Industrial, etc.)

**Classification and Interpretation**

Land bought, acquired, or received as grant, gift, or otherwise for use for school purposes.

- a. Allowance for sites for new buildings
- b. Allowance for enlarging area of present grounds

## Vv—NEW BUILDINGS

### Item 3—Outlays

#### Sub-Accounts

- Vv 1. Elementary Day Schools
- “ 2. Secondary Day Schools
- “ 3. Normal Day Schools
- “ 4. Elementary Night Schools
- “ 5. Secondary Night Schools
- “ 6. General Administration (General Offices, Fulton Bldg.)
- “ 7. Special Schools (Mental Defectives, Fresh Air, Industrial, etc.)
- “ 8. Portable Buildings (Original cost of Bldg. and heating apparatus, but **exclusive** of wiring and chandeliers.)

#### Classification and Interpretation

Original Contracts and Architect's fees and extras thereon, including: Buildings complete with new equipment and appurtenances of a fixed, attached and permanent nature, including total cost of complete building except movable equipment.

#### A. Domestic Engineering

#### S. & H. Eng.

- A1. **Sanitary Equipment**  
Toilets, Lavatories, Plumbing, Gas Lighting and Fixtures, Sewers, Water and Gas Piping and Meters, Drinking Fountains, Vacuum Cleaner Systems, Filters, Sterilizers, etc.
- A2. **Heating Equipment**  
Radiators, Furnaces, Hot Water or Steam Plants, Boilers, Coal Bins, Hot Water or Steam Piping, Motors for Ventilation, Ventilating Fans and Ducts, Air Washers, etc.
- A3. **Electric Equipment**  
Chandeliers, Dynamos, Motors (others than under Heating), Wiring, Electric Fixtures, Fire Alarms, Clocks, Switches.
- B. **General Equipment**  
Flag Poles, Fire Escapes, Machinery (other than Special Equipment), New Window Shades, Blackboards, Fences, Grading, Trees and Grass, Architects Services on Equipment, Safety Devices, Fire Hose and Fire Extinguishers, Sprinkling Systems, Lockers, Racks.

Note—Upon final completion of a New Building, ready for Operation, it becomes an Old Building as to subsequent accounting (Yy and Ww etc.)



## **Xx—EQUIPMENT OF NEW BUILDINGS**

### **Item 3—Outlays**

#### **Sub-Accounts**

- Xx 1. Elementary Day Schools
- “ 2. Secondary Day Schools
- “ 3. Normal Day Schools
- “ 4. Elementary Night Schools
- “ 5. Secondary Night Schools
- “ 6. General Administration (General Offices, Fulton Bldg.)
- “ 7. Special Schools

#### **Classification and Interpretation**

(Note—All permanent fixtures attached to Buildings are charged to New Buildings—See Vv New Buildings.)

**Movable Equipment only—Not attached to Buildings (Probable life five year minimum).**

**Original Contracts and Investment (No repairs or replacements included)**  
Desks, Chairs, Safes, Typewriters, Book Cases, New Carpet, Pianos for General School Purposes, Office Equipment, etc.

**Ww—ALTERATIONS OF BUILDINGS**  
(OTHER THAN EQUIPMENT, REPAIRS, REPLACEMENTS)

**Item 3—Outlays**

**Extraordinary Repairs, Betterments, Improvements and Extensions (Permanent)**

**Sub-Accounts**

- Ww 1. Elementary Day Schools
- “ 2. Secondary Day Schools
- “ 3. Normal Day Schools
- “ 4. Elementary Night Schools
- “ 5. Secondary Night Schools
- “ 6. General Administration (General Offices, Fulton Bldg.)
- “ 7. Special Schools

**Classification and Interpretation**

Contracts covering enlargement, additions, extensions, betterments, and permanent improvements to buildings proper, and all extras on such contracts. New partitions, new stair cases and extraordinary replacements or re-building or extraordinary repairs of such a nature and amount as to amount to a total replacement or permanent improvement enhancing the asset value of building.

# Yy—EQUIPMENT OF OLD BUILDINGS

(EXCLUSIVE OF REPLACEMENTS)

## Item 3—Outlays

### Sub-Accounts

- Yy 1. Elementary Day Schools
- “ 2. Secondary Day Schools
- “ 3. Normal Day Schools
- “ 4. Elementary Night Schools
- “ 5. Secondary Night Schools
- “ 6. General Administration (General Offices, Fulton Bldg.)
- “ 7. Special Schools
- a. Additions to equipment in present schools
- b. Additional equipment in Administration Offices

### Classification and Interpretation

Equipment—(New Additions—not existing before)

#### a. Permanent Fixtures attached to Buildings

##### 1. Sanitary Equipment

Toilets, Lavatories, Plumbing, Gas Lighting and Fixtures, Sewers, Water and Gas Piping and Meters, Drinking Fountains, Vacuum Cleaner Systems, Filters, Sterilizers, etc.

##### 2. Heating Equipment

Radiators, Furnaces, Hot Water or Steam Plant, Boilers, Coal Bins, Hot Water or Steam Piping, Motors for Ventilation, Ventilating Fans and Ducts, Air Washers, etc.

##### 3. Electrical Equipment

Chandeliers, Dynamos, Motors for other purposes than 2, Wiring, Electric Fixtures, Fire Alarms, Clocks, Switches (Not used as Special Equipment for Instruction).

#### b. General Equipment

Flag Poles, Fire Escapes, Machinery, (other than Special Equipment), New Window Shades, Blackboards, Fences, Grading, Trees and Grass, Architects Services on Equipment, Safety Devices, Fire Hose, Fire Extinguishers, Sprinkling Systems, Lockers, Racks, etc.

#### c. Movable Equipment—Not Attached to Buildings (Probable life 5 years minimum).

**New Additions and Betterments.** Desks, Chairs, Maps, Globes, Safes, Typewriters, Books (other than Library or Text), Book Cases, New Carpet, Pianos, Office Equipment, etc.

a. Domestic Engineering

**Zz—SPECIAL EQUIPMENT**  
(OTHER THAN EQUIPMENT OF OLD OR NEW BUILDINGS)  
**Item 3—Outlays**

**Sub-Accounts**

- Zz 1. Elementary Day Schools
- “ 2. Secondary Day Schools
- “ 3. Normal Day Schools
- “ 4. Elementary Night Schools
- “ 5. Secondary Night Schools
- “ 7. Special Schools

**Classification and Interpretation**

- a. Manual Training—original or additional machinery, fixtures, tools and equipment (**but not replacements**)
- b. Household Economy—same
- c. Art Department—same
- d. Music Department—same
- e. Physical Training—same
- f. Library—same
- g. Playgrounds—same
- h. Kindergartens—same
- i. Mental Defectives—same
- j. Fresh Air Schools—same

Estimated Probable life five years for Equipment (Item 3).

Estimated Probable life less than five years for Supplies (Item 2).

## **A—BONDED DEBT**

### **Item 4—Debt Service**

1. Payments to Sinking Fund to retire Bonds at Maturity
  - a. For Bonds issued prior to Jan. 1, 1912.
  - b. For Bonds issued subsequent to Jan. 1, 1912.
  - c. For Bonds which may be issued during year
  - d. For additional payments to Sinking Fund necessary by reason of insufficiency of amounts received from Former Boards prior to January 1, 1912
2. Payments to Sinking Fund for interest to be paid during year
  - a. On Bonds issued prior to Jan. 1, 1912
  - b. On Bonds issued subsequent to Jan. 1, 1912
  - c. On Bonds which may be issued during year

## **B—SHORT TERM LOANS**

### **Item 4—Debt Service**

#### **Short Term Loans**

1. Payments of principal of Short Term Loans maturing during year
2. Payments of interest on Short Term Loans to be paid during year
3. Interest on Mortgages

**C—EXPENSE OF BOND ISSUES**

**Item 4—Debt Service**

Description—Allowance for advertising, engraving, printing, etc.

#### **Item 5—Contingent Fund**

Description—An actual cash fund set aside by deposit of funds in separate bank account "Contingent Fund," available only for unprovided and unforeseen contingencies. No withdrawals or deductions from this Fund is permitted without express authority from the Board.



**Item 6—Refunds**

**Description—Tax and other Refunds.**