

**A GUIDE TO THE CLASSIFICATION OF RECEIPTS AND DISBURSEMENTS  
FOR THE DIVISION SUPERINTENDENT IN THE PUBLIC  
SCHOOLS OF THE STATE OF VIRGINIA**

by

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## INTRODUCTION

Because of the difficulties that are frequently encountered by the Division Superintendents for the public school system in the State of Virginia in maintaining adequate financial records, the writer is attempting to present in this thesis a guide to receipt and expenditure accounting for the various local systems. It contains standard receipt and expenditure accounts, classified and defined, and additional accounting terminology necessary to their effective use. The account code numbers used throughout this thesis are those that are currently required by the State of Virginia.

Standard accounts and terminology are the foundation for accurate recording, reporting, and interpretation of financial information. Only when basic items of financial information have the same meaning can they be used profitably for all purposes.

Universal use of the standard accounts and terminology in this thesis will: (a) help to insure appropriate initial recording of financial data; (b) improve the accounting for school funds; (c) improve school budgeting; (d) establish a sound basis for cost accounting; (e) improve the accuracy of local, State and national summaries; (f) facilitate comparisons of financial information among communities and among other states; (g) enable local and State educational authorities to obtain more suitable needed information for policy determination; (h) improve the accuracy of educational research; and (i) facilitate and improve reliable reporting to the public on the condition and

progress of education.

Certain additional features have been included in this thesis to enhance its value as a ready reference. Chapter V is a guide for the establishing and use of revolving fund and clearing accounts in the accounting system of the division superintendent's office. Chapter VI contains suggested methods for prorating expenditures among the various disbursement accounts. Chapter VII contains appropriate information for the preparation of pay rolls and the maintenance of pay roll accounting records. Chapter VIII contains a guide for distinguishing between supplies and equipment. This chapter also provides a guide to an adequate purchasing policy for supplies and equipment. Pertinent cross-reference is designed to make this thesis easy to use.

Condensed outlines showing the standard receipt and expenditure accounts and their coding are shown on page 11. This outline will provide an overview of the classification of accounts.

#### Statement of the Problem

The problem of this thesis involves a survey of some of the current accounting systems now in use by the public schools on the division level in an attempt to prepare an adequate guide to the recording of receipts and disbursements that are handled by the division superintendent's office.

#### Purposes of the Study

The purposes of this study may be stated as follows:

1. To determine in what ways, if any, the accounting and purchasing system now being employed by some of the public schools on the

division level are inadequate or inefficient.

2. To determine, insofar as possible, any ways that the accounting and purchasing system now in use by the public schools on the division level may be improved and to make suggestions necessary for their improvement.
3. To prepare, for possible use by division superintendents and for instructional use in the classroom, an adequate guide to the proper classification and recording of receipts and disbursements within the division superintendent's office and to aid the superintendent in the preparation of the various forms and reports required of him.

#### Setting and Need

The accounting and purchasing system now in use by the public schools on the division level is not as adequate or efficient as it should be. Because of the lack of published information from the State level (instructions and interpretations being furnished the division superintendent is at a loss, in many instances, in distinguishing properly between the various receipts and disbursements handled within his office. Regulations as described by the Code of Virginia, pertaining to accounting records read as follows:

Each division superintendent shall keep in his office a record for the purpose of keeping an accurate report of all receipts and disbursements of school funds, and all statistical information which may be required by the State Board in the uniform report to



be submitted to it by the division superintendent.<sup>1</sup>

With reference to the duties of the clerk of the school board, the State Code has the following to say:

The clerk . . . . . shall keep a record of meetings and proceedings of the board . . . . . and in another book, a receipt and disbursements record as prescribed by the State Board.<sup>2</sup>

For the establishing and maintenance of accounting records, the State Code reads:

The State Board, in conjunction with the Director of the Budget and the Comptroller, shall establish and require of each locality a modern system of accounting for all school funds.<sup>3</sup>

Now, even though the provisions are made in the Code of Virginia, there is still a lack of uniformity in the application of these requirements. Division superintendents apparently do not have a clear understanding, because of a lack of proper information available to them, as to how the necessary accounting information should be classified and recorded. It is with these points in mind, therefore, that this study was proposed.

Limitations

This study was limited to the accounting system commonly used by

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<sup>1</sup> Code of Virginia, Title 22--Education, Chapter Four--School Divisions, Section 22-36.1 Records.

<sup>2</sup> Code of Virginia, Title 22--Education, Chapter Six--Local Boards of School Trustees, Article I, Section 22-53 Duties of the Clerk of Board.

<sup>3</sup> Code of Virginia, Title 22--Education, Chapter Eight--School Funds, Section 22-143 Statements of Funds Available.

the public schools on the division level in the State of Virginia. All materials were gathered by research and personal interviews.

**CONDENSED OUTLINE OF BASIC ACCOUNTS**

The following account code numbers are those required by the  
State Board of Education

**Receipt Accounts**

The detailed classification and definitions of accounts will be found in  
Chapters I and II

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**REVENUE RECEIPTS**

R-1.--R-12. Revenue from State Funds	R-19.--R-21. Revenue from City- County Funds
R-14.--R-17. Revenue from Federal Funds	R-23.--R-24. Revenue from District Funds

**NONREVENUE RECEIPTS**

R-26.--R-43. Revenue from Other Funds	R-45.--R-50. Revenue from Loans, Bonds, etc.
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**Disbursement Accounts**

The detailed classification and definitions of accounts will be found in  
Chapters III and IV

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**OPERATIONAL DISBURSEMENTS**

17a Administration	17d2 Auxiliary Agencies, Replace- ment of Buses
17b1 Instruction, Day School	17d3 Auxiliary Agencies, Other Auxiliary Agencies
17b2 Instruction, Evening, Part- time, etc.	1731 Operation of School Plant
17b3 Other Instructional Costs	17e2 Maintenance of School Plant
17c Co-ordinate Activities	17f Fixed Charges
17d1 Auxiliary Agencies, Trans- portation	

**OTHER DISBURSEMENTS**

19 Capital Outlay	20 Debt Service
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## REVIEW OF LITERATURE

The author made a careful study of the various instructions for the preparation and submission of the forms and reports prescribed by the State Board of Education. The procedures for financial accounting in the Division Superintendent's office for the County of Roanoke, Virginia; the accounting records in that office; and the various reports and forms used by that office were also carefully studied. All available Superintendents Memoranda issued by the State Board of Education were also carefully examined. Use has been made of current forms, reports, and memoranda; and ideas involved in them have been made a part of this thesis.

Numerous definitions have been cited, in part, from various textbooks and from a financial handbook published by the United States Department of Health, Education, and Welfare that were used as reference material. No direct quotations were taken from these sources, but they were referred to as authority for certain statements and definitions.

The majority of the material presented in this thesis was obtained through research and investigation of various State forms, reports, and instructions and through letters, conversations, and consultations with the various persons mentioned in the acknowledgements of this thesis.

## CHAPTER I

### CLASSIFICATION OF RECEIPT ACCOUNTS

This chapter contains the classification of standard receipt accounts included in this thesis. The classification is designed to accommodate the needs of both small and large school divisions and to meet all State requirements. It contains the minimum essentials for all school divisions and additional standard accounts for those divisions that may need to go beyond the minimum.

#### Fund Accounting

A fund is a sum of money or other resources set aside for specific activities of a school division. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them. The number and kinds of funds employed depend upon local and state requirements.

An account is a descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

The accounts shown in this chapter are the basic accounts which should be used in accounting for the receipts of any established fund. These accounts are not solely for the general fund or any particular special fund. When legal requirements or other considerations necessitate the establishment of individual funds for specific activities, appropriate standard accounts should be selected from those contained in this chapter to account for the receipts of the individual fund.

It is quite likely that not all of the accounts in this chapter

would be necessary or applicable to account for the receipts of any given fund. In setting up the accounts for a fund, its sources of receipts would determine which of the standard receipt accounts would be needed. That is, if the fund obtained revenue from different local sources, appropriate accounts would be selected from the classification utilizing the R-1 -- R-25 series of Revenue Receipt Accounts in accordance with the sources from which the money for the fund was obtained.

#### Cash and Accrual Bases

The cash basis of accounting is the basis under which revenues are recorded only when actually received, and only cash disbursements are recorded as expenditures.

The accrual basis of accounting is the basis under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Falling between these two bases are various modifications. In some cases, most items of revenue and expenditure may be handled on the accrual basis, but certain items are handled on the cash basis. This is considered a slightly modified accrual basis. In other instances, revenue items may be handled on the cash basis while expenditures are handled on the accrual basis. This is known as the modified cash basis or modified accrual basis.

This thesis does not recommend any particular basis over another. The accounts presented in this thesis are for use with any basis; cash, modified cash, or accrual.

### Double and Single Entry Bookkeeping

The accounts shown in this thesis are for use with either method of bookkeeping, double entry or single entry. When used with either method, they will result in comparable financial data among school divisions. This thesis does not make any recommendation as to the method of bookkeeping that should be used.

### Minimum and Detailed Receipt Accounts

Receipt accounts constituting the minimum breakdown are shown in capital letters and numbers in the classification, i. e., R-1. General Appropriation. Additional detailed accounts are shown in small letters as subordinate to the minimum accounts; for example, R-1. (a) Basic Appropriation.

It is recommended that all school divisions, regardless of size, maintain the minimum receipt accounts shown in the classification as long as they receive any money from the sources indicated by the individual minimum accounts. It is further recommended that the additional detailed accounts be utilized, wherever applicable, as school divisions have need to expand their accounting system.

Because of differences in sources of school money, some school divisions will not need even all of the minimum receipt accounts. It would not, of course, be necessary to establish an account if a division received no money from the source indicated by the account. Other school divisions may wish to keep more detailed receipt accounts. If this is done, such detailed accounts should be readily classifiable under the accounts listed in this chapter.

Account Numbers

The numbers, i.e. R-1., appearing to the left of the accounts are those that are currently required to be used by the State. They may be used with necessary adaptations with either machine methods of accounting or pen-and-ink methods.

Receipt Accounts Classified

The receipt accounts, coded according to state regulations, are defined in Chapter II. The page containing the definition of each account is indicated in the classification under the column heading

Definition Page Number.

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RECEIPT ACCOUNTS	Definition Page Number
<hr/>	
<b>REVENUE FROM STATE FUNDS</b>	
R-1. General Appropriation:	
(a) Basic Appropriation . . . . .	20
(b) Foster Home Children . . . . .	20
R-2. Pupil Transportation . . . . .	20
R-3. Minimum Education Program . . . . .	20
R-4. Salary Equalization Fund . . . . .	21
R-5. Local Supervision . . . . .	21
R-6. Special and Adult Education . . . . .	21
(a) Salaries . . . . .	21
(b) Supplies . . . . .	21
R-7. Supervision Principals (12 months) . . . . .	21
R-8. Discretionary Fund . . . . .	21
R-9. Vocational	
(a) Salaries . . . . .	22
(b) Travel . . . . .	22
(c) Buildings and Equipment . . . . .	22
R-10. Teachers Sick Leave . . . . .	22
R-11. Free Textbooks . . . . .	22
R-12. Other State Funds . . . . .	22



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RECEIPT ACCOUNTS

Definition  
Page Number

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REVENUE FROM FEDERAL FUNDS

R-14.	Forest Reserve Fund . . . . .	23
R-15.	School Lunch and Special Milk Funds . . . . .	23
R-16.	Public Law 815 . . . . .	23
R-17.	Public Law 874 . . . . .	24

REVENUE FROM CITY-COUNTY FUNDS

R-19.	City-County Levy . . . . .	24
R-20.	Appropriation . . . . .	24
R-21.	Delinquent Taxes Collected . . . . .	24

REVENUE FROM DISTRICT FUNDS

R-23.	District Levies	
	(a) Capital Outlay . . . . .	24
	(b) Indebtedness . . . . .	24
	(c) Town School District . . . . .	24
R-24.	Delinquent Taxes Collected . . . . .	24

REVENUE FROM OTHER FUNDS

R-26.	Special Gifts from Foundations and Boards . . . . .	25
R-27.	Appropriation from Supervisors for $\frac{1}{2}$ Basic Salary of Superintendent . . . . .	25
R-28.	Tuition from Private Source . . . . .	25
R-29.	Tuition from another County or City . . . . .	26
R-30.	Trust Funds . . . . .	26
R-31.	Transportation of Pupils . . . . .	26
R-32.	Special Fees from Pupils . . . . .	26
R-33.	Cafeterias . . . . .	26
R-34.	Sale of Textbooks . . . . .	26
R-35.	Sale of Other Supplies . . . . .	27
R-36.	Sale of Real Estate . . . . .	27
R-37.	Sale of Equipment	
	(a) School Buses . . . . .	27
	(b) Other Equipment . . . . .	27
R-38.	Rents and Rebates . . . . .	27

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RECEIPT ACCOUNTS	Definition Page Number
R-39. Refund--Gasoline Tax	
(a) School Bus Operation . . . . .	27
(b) Other Motor Vehicles . . . . .	27
R-40. Fire Insurance Adjustment . . . . .	28
R-41. Donations for School Libraries . . . . .	28
R-42. Other Funds . . . . .	28
R-43. Other School Divisions . . . . .	28
 <b>REVENUE FROM LOANS, BONDS, ETC.</b>	
R-45. Loans from Literary Fund . . . . .	29
R-46. Local Bond Issues . . . . .	29
R-47. Interest on Investments . . . . .	30
R-48. Interest on Bank Deposits . . . . .	30
R-49. Borrowed from Banks and Other Sources (Temporary Loans) . . . . .	30
R-50. Income from Sale of Investments . . . . .	30

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## CHAPTER II

### DEFINITIONS OF RECEIPT ACCOUNTS

This chapter contains the definitions of the receipt accounts shown in Chapter I. The numbering of accounts in this chapter is in accordance with state regulations, and the account numbers are identical with those used in Chapter I.

Special reference is made to the discussion in Chapter I concerning the adaptation of the receipt accounts to Fund Accounting, Cash and Accrual Bases, and Double and Single Entry Bookkeeping.

#### REVENUE RECEIPTS, R-1. --R-25. SERIES

Revenue receipts are additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure by the board of education.

These revenue accounts are used to record only revenue in the form of money. If the school division is on the cash basis, revenues are recorded only when actually received. If the school division is on the accrual basis, revenues are recorded when earned or when levies are made.

Material goods or services supplied the school division are not recorded in these accounts; they are accounted for through memoranda accounts.

#### REVENUE FROM STATE FUNDS, R-1. --R-12. SERIES

Revenues from State sources and revenues received from the Federal government through the State as a distributing agency are recorded under

this series. These revenues should be handled in this manner because in many, if not most, instances, the local school division would not be able to distinguish between State and such Federal money.

R-1. General Appropriation

(a) Basic Appropriation: This appropriation is made for the payment of teachers' salaries employed only in efficient elementary and secondary schools. It is provided that in the apportionment of this sum, no county or city shall receive less than the amount prescribed by the Constitution of Virginia. It is further provided that this fund shall be distributed under the rules and regulations promulgated by the State Board of Education.

(b) Foster Home Children: This appropriation is made to the various divisions for the education of foster home children within the state but from other than the home division.

R-2. Pupil Transportation

This appropriation is for the payment of pupil transportation to and from efficient elementary and secondary schools only. It shall be distributed as reimbursement for costs of pupil transportation under rules and regulations to be prescribed by the State Board of Education.

R-3. Minimum Education Program

A county or city, which meets the current requirements as prescribed by the State Legislature, and being subject to the rules and regulations promulgated by the State Board of Education, is eligible to receive an apportionment to provide sufficient monies to operate a minimum educational program; a minimum educational program is defined as expenditure

for school operation of not less than one hundred and seventy dollars per pupil in average daily attendance.

R-4. Salary Equalization Fund

This appropriation is used to place into effect the salary schedules approved for public school teachers by the State Board of Education and the Governor of the State.

R-5. Local Supervision

This appropriation is to be expended for salaries of division superintendents under the conditions set forth in the Code of Virginia. State funds received as reimbursement for the salary of visiting teachers is also included in this item.

R-6. Special and Adult Education

Appropriations for Salaries and Supplies received from the State are so designated and regulated by the State Board of Education. Receipts for these purposes are recorded in this account.

R-7. Supervising Principals

This appropriation is used for the establishment and maintenance of local supervision of instruction in efficient elementary and secondary schools, including visiting teachers, to be designated and apportioned by the State Board of Education.

R-8. Discretionary Fund

Appropriations for a discretionary fund to be used in aiding needy counties to provide a nine-months school term and to aid those counties and/or cities that are experiencing extraordinary continuing increases in average daily attendance are determined and regulated by the State

Board of Education. Revenues from the discretionary fund are to be recorded in this account. Revenues received for adult vocational classes should be recorded here and not under account R-6.

R-9. Vocational

Sums received from the State are to include those monies received from the Federal government. The amounts received and expended by the divisions for (a) Salaries, (b) Travel, and (c) Buildings and Equipment being designated and supervised by the State Board of Education. These amounts should be recorded in their proper account.

R-10. Teachers Sick Leave

This fund is for sick leave with pay for teachers in the public free schools, to be expended in accordance with regulations of the State Board of Education, subject to the prior written approval of the Governor.

R-11. Free Textbooks

Appropriations for the provision of free textbooks from the State are to be regulated by the State Board of Education.

R-12. Other State Funds

Appropriations under this title are to consist of those monies to be used for: maintenance of libraries and other teaching material in public schools; for industrial rehabilitation; for placement and training of veterans in business establishments; and for the education of orphans of soldiers, sailors, and marines who were killed in action or died, or who are totally and permanently disabled as a result of service during the World War. This account does not contain revenues

for reimbursement for Farm Machinery Repair classes and School Community Canneries. They should appear in account R-9.

REVENUE FROM FEDERAL FUNDS, R-14.--R-17. SERIES

Revenue received from the Federal Government through the State as a distributing agency is not recorded under this heading. It is recorded under Revenue From State Funds. Federal revenues received through the State as a distributing agency are handled in this manner because in many, if not most, instances, the local school division would not be able to distinguish between State and such Federal money. The State Board of Education should be able to identify, for State reporting purposes, the money that comes into the State from the Federal Government for school purposes.

R-14. Forest Reserve Fund

Money from the Forest Reserve Fund sent to the division superintendents through the office of the State Comptroller is recorded in this account.

R-15. School Lunch and Special Milk Funds

Amounts received from the School Lunch Fund sent to the division from the State Board of Education. This account is also to include Special Milk Fund remittances. (See Chapter V for a discussion on fund accounting.)

R-16 Public Law 815

Monies received from the Federal Government under Public Law 815 for school construction purposes are recorded in this account.

R-17. Public Law 874

Funds received under Public Law 874 for Maintenance and Operation must be recorded in this account.

REVENUE FROM LOCAL FUNDS

Revenue from Local Funds is revenue produced within the school division operating the schools and available to the division in the amount produced. Division superintendents will find it expedient to maintain the basic accounts and subaccounts as defined below because they are required by the State Board of Education.

REVENUE FROM CITY-COUNTY FUNDS, R-19.--R-21. SERIES

Under this heading, in accounts R-19. City-County Levy; R-20. Appropriation; and R-21. Delinquent Taxes Collected is recorded revenue from local sources earmarked for school purposes for which the school division is not the final authority, within legal limits, in determining the amount to be raised for school purposes. Account R-20. Appropriation is to contain appropriations and other allowances by the Board of Supervisors or City Council such as A.B.C. funds, Dog Tax, and Capitation Taxes.

REVENUE FROM DISTRICT FUNDS, R-23.--R-24. SERIES

Under this heading, in accounts R-23. District Levies (to include subaccounts R-23. (a) Capital Outlay; R-23. (b) Indebtedness; and R-23. (c) Town School District) and R-24. Delinquent Taxes Collected is recorded revenue from local sources which is appropriated by the Board of Supervisors at the request of the School Board. The amount to be raised for school purposes is determined by the school division. This



includes all such revenue, whether for general or specific purposes.

**NONREVENUE RECEIPTS, R-26.--R-43. SERIES**

Under this heading are included accounts that do not meet the definition of Revenue Receipts. For example, accounts R-36., Sale of Real Estate and R-37., Sale of Equipment are used to record receipts from the sale of property that results in changing the form of an asset from property to cash, and therefore decrease the value of school property. Consequently, receipts of this nature would more properly be recorded in Nonrevenue Accounts.

**REVENUE FROM OTHER FUNDS, R-25.--R-43 SERIES**

**R-26. Special Gifts from Foundations and Boards**

Money received from philanthropic foundations, private individuals, or private organizations for which no repayment or special service to the contributor is expected is recorded in this account.

**R-27. Appropriation from Supervisors for One-half Basic Salary of Superintendent**

Money appropriated by the Board of Supervisors for partial payment of the division superintendent's salary is recorded in this account provided this money is turned over to the school board and not paid directly to the division superintendent.

**R-28. Tuition from Private Source**

This account is to contain receipts from tuition received from students, their parents, or guardians for education provided in the schools of the division, including tuition for all types of programs.

**R-29. Tuition from Another County or City**

This account contains receipts from tuition received from another County or City for education provided in the schools of the division, including tuition for all types of programs. Fees received from the Federal Government under Public Law 815 and 874 are recorded in revenue accounts R-16. and R-17. respectively. Tuition paid by Town school districts within the division is not to be included in this account.

**R-30. Trust Funds**

Receipts from the proceeds of trust funds are recorded in this account.

**R-31. Transportation of Pupils**

Money received from students for transportation fees, as distinguished from money received from the State, is recorded in this account.

**R-32. Special Fees from Pupils**

Special fees collected from students for various activities should be recorded in this account. Reference is made to Chapter V for a discussion on Clearing Accounts.

**R-33. Cafeterias**

Only the net profit from the operation of school cafeterias is recorded in this account. See Chapter V for a discussion on Clearing Accounts.

**R-34. Sale of Textbooks**

The net profit from the sale of textbooks is recorded herein. Do not include sales receipts. See Chapter V for a discussion on Clearing Accounts.

R-35. Sale of Other Supplies

The net profit from the sale of supplies and other items should be recorded in this account. Again, reference is made to Chapter V for the discussion on Clearing Accounts.

R-36. Sale of Real Estate

Receipts from the sale of real estate held by the school division is recorded in this account. Consideration should be given to any costs of the sale and only the net proceeds from the sale recorded herein.

R-37. Sale of Equipment

R-37. (a) School Buses and R-37. (b) Other Equipment contain the proceeds from the sale of equipment used by the schools. When equipment is sold by another governmental unit, if the money from the sale goes back to the school division, the receipts should be recorded here. When school buses or other equipment are traded in for new items, their exchange is not considered a sale. The allowances received should be considered as a reduction of cost for the new item.

R-38. Rents and Rebates

This account contains revenues received from the rental of school property and other property not being held specifically for school uses and for rebates in the form of discounts and refunds.

R-39. Refund--Gasoline Tax

Accounts R-39. (a) School Bus Operation and R-39. (b) Other Motor Vehicles contain separate amounts received as refund from gasoline taxes paid by the division. The amounts so recorded should be used to offset costs of transportation disbursements.

R-40. Fire Insurance Adjustment

This account is used to record receipts of money covering losses of school property from fire. It may be desirable to use a Clearing Account to record preliminary receipts, because money received that is used to replace damaged property should not be recorded here. It should be used to reduce the cost of replacement.

R-41. Donations for School Libraries

Money received from a philanthropic foundation, private individuals, or private organizations that is received with the stipulation that it is to be used for school libraries is recorded in this account.

R-42. Other Funds

Money received from the sale of junk, fines, special assessments, child-care-center fees and other such fees, abatements of prior years' expenditures, and any other revenues from local governmental sources which are not covered by any other revenue receipt account may be recorded in this account. Provisions should be made for their detailed recording so that the preparation of required state forms may be facilitated.

R-43. Other School Divisions

Revenues received from other school divisions within the state, consisting of payments for such services as health services, the use of recreational facilities, and any other amounts not properly recorded in other accounts are recorded herein.

**REVENUES FROM LOANS, BONDS, AND INVESTMENTS, R-45.--R-50. SERIES**

Money from loans, bonds, and investments are to be considered

nonrevenue receipts when they incur an obligation that must be met at some future date. This heading also includes income received from interest on investments and on bank deposits as well as income from the sale of investments.

It is important to note that whether a receipt is revenue or non-revenue is determined from the standpoint of the school division receiving the money. For example, suppose the State floated a bond issue, the proceeds of which were in turn loaned to local school divisions. For the local school division, in this case, money received under such conditions is a nonrevenue receipt because the ultimate repayment of the loan falls upon the local school division. On the other hand, suppose the proceeds of the State bond issue were granted to local school division. For the local school division, in this case, money received under such conditions is a revenue receipt because it increased the school division's assets and does not have to be paid back by the school division.

R-45. Loans from Literary Fund

Amounts of money borrowed from the Literary Fund of Virginia are to be recorded in this account.

R-46. Local Bond Issues

Proceeds from the sale of local bonds, including any premiums, accrued interest, and earned interest from the sale of such bonds are recorded in this account. Receipts from the sale of bonds for refunding old bonds should not be recorded here but in a special account that will indicate their nature.

R-47. Interest on Investments

Net earnings from interest on investments should be recorded in this account.

R-48. Interest on Bank Deposits

Net earnings from interest on deposits in banks should be recorded in this account.

R-49. Borrowed from Banks and Other Sources (Temporary Loans)

Receipts of money from temporary loans (short-term) should be recorded in this account. Tax anticipation notes or warrants should be treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

R-50. Income from Sale of Investments

Money received from the sale of investments, exclusive of net earnings in the form of interest which should be recorded in account R-47., is properly recorded within this account. This account is to take care of receipts from sale of investments which were reported as disbursements during previous years.

### CHAPTER III

#### CLASSIFICATION OF DISBURSEMENT ACCOUNTS

This chapter contains the classification of standard disbursement accounts included in this thesis. The classification is designed to accommodate the needs of both small and large school divisions and to meet the requirements of the State Board of Education in Virginia. It contains minimum essentials for all school divisions and provides additional standard accounts for those divisions that may wish to go beyond the minimum.

The readers attention is called to Chapter I for the discussion relating to Fund Accounting, Cash and Accrual Bases of accounting, and Adapting to Double and Single Entry Bookkeeping.

#### Accounting for Expenditures by Program Area

In using the information supplied by the financial accounting system within the State, it is often necessary for a school division to know the amounts expended for the different program areas. Such information can be made available in either of two ways:

- (1) By distributing expenditures directly to the individual program areas at the time expenditures are recorded in the accounts, which, would, for most systems, involve prorating certain expenditures at the time of recording; or
- (2) By charging expenditures to a total or undistributed account at the time of recording and prorating the total account to the different program areas at a later date.

Local conditions will determine the extent to which one or the

other of these methods can be employed. Most school systems will undoubtedly wish to use the first method for certain expenditures and the second method for other expenditures.

The recommendation of this thesis is that, to the extent feasible, expenditures should be distributed to separate accounts for the individual program areas at the time expenditures are recorded in the accounts.

#### Minimum and Detailed Expenditure Accounts

Expenditure accounts constituting the minimum breakdown are shown in capital letters in the classification and are indicated by numbers and letters (17a. Administration) to the left of the accounts. Additional detailed accounts are shown in numbers as subordinate to the minimum accounts and are indicated by additional numbers (17a. 100, Compensation of Members (of the School Board)).

It is recommended that all school divisions, regardless of size, maintain the minimum expenditure accounts shown in the classification as long as they expend any money for any of the purposes indicated by the individual minimum accounts. It is further recommended that any additional detailed accounts be utilized, wherever applicable, as school divisions have need to expand their accounting systems beyond the minimum. Because of differences in activities, some school divisions may not need even all of the minimum expenditure accounts. It would not, of course, be necessary to establish an account if a division expends no money for the purpose indicated by the account. Other school divisions may wish to keep more detailed expenditure accounts than those shown in the classification. If this is done, such detailed



accounts should be readily classifiable under the accounts listed in this chapter.

Account Numbers

The numbers appearing to the left of the accounts are those that are required by the State. They may be used as an accounting code with either machine methods of accounting or pen-and-ink methods.

Classification of Disbursement Accounts

The disbursement accounts are defined in Chapter IV. The page containing the definition of each account is indicated in the classification under the column heading Definition Page Number.

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DISBURSEMENT ACCOUNTS	Definition Page Number
<b>ADMINISTRATION</b>	
<b>17a, School Board</b>	
100 Compensation of Members . . . . .	39
101 Compensation of Clerk(s) of Board . . . . .	39
102 Compensation of Superintendent	
(a) Local (Basic) . . . . .	40
(b) Supplement from School Board . . . . .	40
135 Compensation of Assistant Superintendent(s) . . . . .	40
135a Compensation of Other Administrative Employees . . . . .	40
135b Compensation of Secretaries and Clerical Personnel . . . . .	40
209 Express, Freight, and Drayage . . . . .	40
215 Office Equipment . . . . .	40
218 Postage, Telephone, and Telegraph . . . . .	41
220 Traveling Expense of Superintendents . . . . .	41
299 Other Expenses . . . . .	41
319 Office Supplies . . . . .	41
326 Census, Surveys, and Reports . . . . .	41

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INSTRUCTION

17b1, Regular Day School

133	Compensation of Principals and Head Teachers: . . .	42
	(1) Elementary Schools Only . . . . .	42
	(2) Secondary Schools Only . . . . .	42
	(3) Combined Elementary and Secondary Schools . . .	42
134	Compensation of Teachers: . . . . .	42
	(1) Elementary Teachers . . . . .	43
	(2) Secondary Teachers . . . . .	43
	(3) Vocational Teachers (Secondary) . . . . .	43
	(4) Substitute Teachers . . . . .	43
135	Compensation of Supervisors and Visiting Teachers .	43

17b2, Evening, Part-time, Summer School

134	Evening--Academic; Evening--Vocational; Part-time--Academic; Part-time--Vocational; Special and Adult; Summer School . . . . .	44
305	Other Expenses of Instruction . . . . .	44

17b3, Other Instructional Costs

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220	Traveling Expenses of Supervisors, Vocational Personnel, etc. . . . .	44
221	Tuition Paid Other Divisions . . . . .	45
305	General Supplies, Maps, Globes, and Charts . . . .	45
313	Laboratory Supplies . . . . .	45
314	Libraries, Books, Supplies, and Periodicals . . . .	45
315	Manual Training Supplies . . . . .	45
320	Textbooks Furnished Free . . . . .	45
322	Vocational Training Supplies . . . . .	45
399	Other Instructional Costs . . . . .	45

CO-ORDINATE ACTIVITIES

17c, Co-ordinate Activities

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111b Compensation of Dentists . . . . .	46
127 Compensation of Nurses . . . . .	46
129 Compulsory Attendance . . . . .	46
198 Child Labor Administration . . . . .	47
199 Other Co-ordinate Activities . . . . .	47
316 Medical Supplies . . . . .	47

**AUXILIARY AGENCIES**

**17d1, Transportation of Pupils**

136 Compensation of Bus Drivers . . . . .	47
142 Compensation of Garage Employees . . . . .	48
219a Transportation by Contract . . . . .	48
219b Transportation by Public Utilities . . . . .	48
300 Repairs, Tires, Tubes, and Parts . . . . .	48
312 Gasoline, Grease, and Oil . . . . .	49
210 Fire Insurance (Buses) . . . . .	49
211 Liability Insurance (Buses) . . . . .	49
299 Other Transportation Costs . . . . .	49

**17d2, Replacement of Buses**

400 Replacement of Buses . . . . .	49
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**17d3, Other Auxiliary Agencies**

298 Community Activities and Commencement Cost . . . . .	50
299 Other Auxiliary Agencies . . . . .	50
310 Cafeterias--School Lunch . . . . .	50

**OPERATION AND MAINTENANCE OF SCHOOL PLANT**

**17a1, Operation of School Plant**

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207 Light and Power . . . . .	51
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399	Other Expenses - Operation of Plant . . . . .	52
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**17e2, Maintenance of School Plant**

215	Repair of Buildings and Upkeep of Grounds . . . . .	53
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399	Other Expenses - Maintenance of Plant . . . . .	53

**FIXED CHARGES**

**17f, Fixed Charges**

210	Fire Insurance . . . . .	54
211	Liability Insurance . . . . .	54
213	Workmen's Compensation Insurance . . . . .	54
214	Rent . . . . .	54
299	Other Fixed Charges . . . . .	55

**CAPITAL OUTLAY**

**19, Capital Outlay**

205	Architect's Fees . . . . .	56
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403	Equipment for Buildings . . . . .	57
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600a	Purchase of Land . . . . .	57
600b	Improvement to Sites . . . . .	57
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801	Payment of Literary Fund Loans . . . . .	60
802	Redemption of Temporary Loans . . . . .	60
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804	Interest on Literary Fund Loans . . . . .	60
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	Other Debt Service . . . . .	60

## CHAPTER IV

### DEFINITIONS OF DISBURSEMENT ACCOUNTS

This chapter contains the definitions of disbursement accounts shown in Chapter III. The numbering of the accounts in this chapter is identical with the numbering used in Chapter III.

Reference is made to the discussion in Chapter I concerning the adaptation of accounts to Fund Accounting, Cash and Accrual Bases, and Double and Single Entry Bookkeeping.

If accounts are kept on the accrual basis, the term Disbursement includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. If accounts are kept on the cash basis, the term Disbursement includes only actual disbursements for these purposes. Transfers between funds, payments of cash for liabilities already accounted as disbursements, and the repayment of principal of current loans should not be considered as disbursements but should be treated as interaccount or interfund transfers of money.

Refunds of taxes, refunds of tuition, refunds of transportation charges, and any other refunds which the school division makes on money received prior to the current fiscal year should be recorded as disbursements under account 17f, 299 Other Fixed Charges. Such refunds which the school division makes on money received during the current fiscal year should not be considered as disbursements; they are abatements of revenue, and should be deducted from the appropriate revenue accounts.

Deductions made at the State or intermediate office in revenue from

State or intermediate sources should be recorded under the appropriate disbursement accounts in accordance with the purpose for which the deductions are made, and should also be recorded as revenue under the revenue receipt accounts.

The accounts in this chapter are for recording disbursements of the school division for activities under its control. Disbursements made by other agencies for services or material goods provided to the school division should not be recorded under these accounts. Such services or material goods should be accounted for through memoranda accounts.

#### ADMINISTRATION

Administration consists of those activities which have as their purpose the general regulation, direction, and control of the affairs of the school division that are systemwide and not confined to one school, subject, or narrow phase of school activity.

##### School Board, 17a Series

##### 100 Compensation of Members

Salaries or per diem of board of education members are recorded in this account. Travel and other expenses of the board of education should be recorded in account 299, Other Expenses.

##### 101 Compensation of Clerk(s) of Board

The full-time, part-time, and prorated portions of compensation paid to clerk(s) of the board of education should be recorded in this account. If a clerk of the board of education is employed in another position and is paid extra salary to act as a clerk of the board, such extra salary should be recorded in this account.

102 Compensation of Superintendent

Account 102 (a) Local should contain expenditures of funds provided by the city council or board of supervisors for the basic salary of the division superintendent provided this money is turned over to the school board and not paid directly to the division superintendent.

Account 102 (b) Supplement from the School Board should contain those amounts expended that are used to supplement the division superintendent's compensation.

135 Compensation of Assistant Superintendent(s)

Amounts expended as compensation for the assistant superintendent are recorded herein.

135 (a) Compensation of Other Administrative Employees

Any administrative salaries which cannot be properly recorded under any other expenditure account within Series 17a accounts should be recorded in this account.

135 (b) Compensation of Secretaries and Clerical Personnel

The full-time, part-time, and prorated portions of salaries of secretaries and clerical personnel are recorded within this account.

209 Express, Freight, and Drayage

Expenditures made for the payment of express, freight, and drayage expenses are recorded herein.

215 Office Equipment

Expenditures made for the purchase of office equipment to be used in the administrative offices are recorded in this account.



218 Postage, Telephone, and Telegraph

Expenditures for these items by the administrative offices are to be recorded in this account.

220 Traveling Expenses of Superintendents

Necessary traveling expenses of division superintendents are to be recorded in this account.

299 Other Expenses

Expenditures for books and subscriptions for administrative staff, rental of post office and safe deposit boxes, and any other general administration expense which cannot be charged to some other specific administration expenditure account should be recorded herein.

319 Office Supplies

Expenditures for supplies of the superintendent and his general administrative personnel are recorded in this account.

326 Census, Surveys, and Reports

Expenditures for supplies and cost of school census, surveys, and reports are recorded herein.

**INSTRUCTION**

Instruction consists of those activities dealing directly with or aiding in the teaching of students or improving the quality of teaching. These are activities of the teacher, principal, consultant, or supervisor of instruction.

Any expenditures for supplementary educational media are recorded under the appropriate functional accounts in the same manner as for any other activity of the school division.

17b1 Regular Day Schools

133 Compensation of Principals and Head Teachers

The full-time, and prorated portions of salaries of principals, assistant principals, and other such personnel performing the function of a principal are recorded under this heading. Salaries of teaching principals should be prorated to this account in proportion to the time devoted to the coordination and supervision of the activities of the school. To meet the requirements of the State, salaries paid to White male and female and Negro male and female should be maintained separately.

133 (1) Elementary Schools Only

Enter here all salaries paid to principals and head teachers in elementary schools only.

133 (2) Secondary Schools Only

Enter here all salaries paid to principals and head teachers in secondary schools only.

133 (3) Combined Elementary and Secondary Schools

Enter here all salaries paid to principals and head teachers of combined elementary and secondary schools.

134 Compensation to Teachers

The full-time salaries and prorated portions of salaries for all teaching services rendered to pupils or students in the public schools, including the salaries of teachers of special classes, are recorded under this item. It is necessary, in complying with State regulations, to report separate amounts for White male and female and Negro male and

female.

134 (1) Elementary Teachers

Record in this account salaries paid to teachers for positions in elementary schools only.

134 (2) Secondary Schools

Enter in this account salaries paid to teachers in secondary schools excluding teacher salaries for vocational subjects.

134 (3) Vocational Teachers (Secondary)

Enter under this account all salaries paid to teachers of vocational subjects.

134 (4) Substitute Teachers

Record in this account salaries paid to substitute teachers, distinguishing between those paid to teachers in elementary and secondary schools.

Salaries paid to music teachers and librarians should be included in the salaries for elementary and secondary teachers.

135 Compensation of Supervisors and Visiting Teachers

In addition to recording the salaries paid directors of instruction and supervisors under one of the proper subheadings (White-male, White-female, Negro-male, Negro-female), include the salaries paid to visiting teachers.

In the event that a person has been employed by the school board in the capacity of an attendance officer, the salary paid such a person should be entered under 17c, Item 129, Co-ordinate Activities, and not under Item 135.

17b2 Evening, Part-time, Summer School

Item 134 is to include salaries paid to teachers of Evening--Academic; Evening--Vocational; Part-time--Academic; Part-time--Vocational; Special and Adult; and Summer School. The term "summer school" is interpreted to mean any class conducted by the school during the summer months for which credit is given. The regular courses offered in the vocational and academic fields in connection with their regular program shall be reported as Part-time and/or Evening Classes in the usual way and should not be reported as summer school.

305 Other Expenses of Instruction

Expenditures for supplies used in the instructional program and for the purchase of miscellaneous items not properly recorded in another account, which are not actually consumed in the teaching-learning process, should be recorded herein.

17b3 Other Instructional Costs

109 Compensation of Clerk to Principal

Expenditures made for salaries to clerks and assistant clerks to high school principals are recorded in this account.

220 Traveling Expense of Supervisors, Vocational Personnel, Etc.

Expenditures for payment of traveling expenses for instructional personnel in vocational subjects, other teaching personnel, and supervisors, including travel in connection with the everyday instructional activities and travel to conventions, meetings, institutes, and workshops should be recorded in this account.

221 Tuition Paid Other Divisions

Tuition paid other divisions, excluding tuition paid to town divisions, is recorded in this account.

305 General Supplies, Maps, Globes, and Charts

Expenditures for the items in this heading that are used for instructional purposes should be recorded herein.

313 Laboratory Supplies

Expenditures for laboratory supplies used for instructional purposes are recorded herein.

314 Libraries, Books, Supplies, and Periodicals

Expenditures for the items in this heading, when used for instructional purposes, should be recorded herein.

315 Manual Training Supplies

Expenditures for supplies used in manual training courses should be recorded in this account.

320 Textbooks Furnished Free

Expenditures for textbooks furnished free to students should be recorded herein.

322 Vocational Training Supplies

Expenditures for supplies used in vocational training courses are to be recorded in this account.

399 Other Instructional Costs

Other expenditures incurred for the instructional program, which cannot be properly recorded in any of the above accounts, should be recorded in this account.

### GO-ORDINATE ACTIVITIES

Co-ordinate activities consist of those activities which have as their primary purpose the promotion and improvement of childrens' attendance at school, through enforcement of compulsory attendance laws and health services.

Expenditures for the administration of attendance services are recorded under these accounts together with other attendance expenses.

#### 17c Co-ordinate Activities

##### 111a Compensation of Doctors

The full-time, part-time, and prorated portions of payments for medical services to doctors in connection with health services are to be recorded in this account.

##### 111b Compensation of Dentists

The full-time, part-time, and prorated portions of payments for dental services paid to doctors and incurred in connection with health services should be recorded herein.

##### 127 Compensation of Nurses

The full-time, part-time, and prorated portions of salaries for health services rendered by nurses on the payroll of the school division are recorded under this account.

##### 129 Compulsory Attendance

Expenditures for full-time, part-time, and prorated portions of salaries for attendance officers, visiting teachers, counselors, social workers, etc., who enforce compulsory attendance laws, analyze causes of non-attendance, and who bring together the home, school and

community in solving the problems of individuals, in order to improve the attendance of individual pupils, are recorded in this account.

198 Child Labor Administration

Expenses of child labor administration are recorded herein.

199 Other Co-ordinate Activities

Any other expenditure item, such as travel expenses for attendance services and miscellaneous supplies, that cannot be properly recorded in another account under this heading are recorded herein.

316 Medical Supplies

Expenditures for such items as medical and dental supplies should be recorded in this account.

**AUXILIARY AGENCIES**

17d1 Pupil Transportation

Pupil transportation consists of those activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school or on trips for curricular or co-curricular activities.

Expenditures for the administration of pupil transportation services are recorded under these accounts together with other pupil transportation expenses.

136 Compensation of Bus Drivers

This account should contain only salaries and wages of personnel on the payroll of the school division that drive school buses owned by the school board. When transportation personnel divide their time between pupil transportation and some other activity, their salaries

should be prorated to the appropriate accounts in proportion to the time spent in each activity. (See Chapter VI, Prorating Expenditures)

#### 142 Compensation of Garage Employees

This account should contain only salaries and wages of personnel on the payroll of the school division that perform maintenance service on school buses owned by the school board. When the personnel employed in this capacity divide their time between this activity and some other activity, their salaries should be prorated to the appropriate accounts in proportion to the time spent in each activity. (See Chapter VI, Prorating Expenditures)

#### 219a Transportation by Contract

Expenditures to owners who operate school buses and small vehicles to transport pupils; to contractors who own a part of a bus; and to parents for transporting groups of children, including their own children, or transporting only their own children are recorded in this account.

#### 219b Transportation by Public Utilities

Expenditures for transportation on public carrier vehicles being used by the general public, regardless of whether a contract has been made with the carrier and regardless of whether payments have been made to pupils or carriers, are recorded herein.

#### 300 Repairs, Tires, Tubes, and Parts

Expenditures for repair parts, anti-freeze, and supplies used in the division-operated pupil transportation garage for maintenance and operation of pupil transportation vehicles; expenditures for minor



repairs; and expenditures for tire and tube replacements are recorded within this account.

312 Gasoline, Grease, and Oil

Amounts expended for gasoline, grease, and oil to be used in pupil transportation are recorded in this account.

210 Fire Insurance (Buses)

Expenditures for fire and theft and collision insurance premiums on school buses should be recorded in this account.

211 Liability Insurance (Buses)

Expenditures for liability and property damage insurance premiums on school buses should be recorded in this account.

299 Other Transportation Costs

Expenditures for inservice training, driver training courses, and other transportation expenses which cannot be charged to a specific pupil transportation account are recorded herein.

17d2 Replacement of Buses

400 Replacement of Buses

Expenditures for replacements of pupil transportation vehicles, regardless of the relative value of the replaced vehicle, should be recorded in this account. These expenditures include delivery costs and payments for replacement of accessories and equipment, whether attached to the vehicles at the time of purchase or acquired at a later date. Any trade-in allowances or amounts realized from the separate sale of replaced vehicles should be recorded in account R-37. Sale of Equipment, (a) School Buses, and after accumulation, should normally be

abated against this account. Expenditures for initial or additional pupil transportation vehicles are not recorded here; they are recorded under Capital Outlay, account 400a, New School Buses.

17d3 Other Auxiliary Agencies

298 Community Activities and Commencement Cost

Expenditures for services provided by the school division for the community as a whole, or some segment of the community, as well as cost of commencement exercises are recorded in this account.

299 Other Auxiliary Agencies

Expenditures that should be recorded under auxiliary agencies, for which there is no specific account, are recorded herein.

310 Cafeterias--School Lunch

In compliance with a request by the State Board of Education for recording expenditures for school lunch (cafeteria) programs, only those expenditures of State reimbursement and local tax funds for school lunches are to be recorded in this account.

**OPERATION AND MAINTENANCE OF SCHOOL PLANT**

17e1 Operation of School Plant

Operation of School Plant consists of the housekeeping activities concerned with keeping the physical plant open and ready to use. It includes cleaning, heating, lighting, communications, power, moving furniture, handling stores, caring for grounds, and other such housekeeping activities as are repeated somewhat regularly on a daily, weekly, monthly, or seasonal basis. Operation of plant, however, does not encompass the repairs and replacements of facilities and equipment.

119 Compensation of Janitors

The full-time, part-time, and prorated portions of salaries of janitors and janitors' helpers should be recorded in this account.

123 Compensation of Other Employees

The full-time, part-time, and prorated portions of salaries of general utility men, night watchmen, firemen, and other such personnel are to be recorded herein. This account is also to include compensation paid drivers of division owned school equipment other than school buses.

207 Light and Power

Expenditures for lighting and power, except for heating buildings, should be recorded in this account.

218 Telephone Service

Expenditures for telephone service, including rental of telephone switchboards, are recorded in this account.

223 Water Service

Expenditures for water service, except expenditures for electricity used for pumping the division's own water which is recorded in account 207 Light and Power, are recorded in this account.

306 Janitors' Supplies

Expenditures for custodial supplies such as mops, dusters, light bulbs, paper towels, toilet tissue, and soap are recorded herein.

311 Fuel

Expenditures for all coal, steam, electricity, fuel oil, and wood used for heating, including transportation costs involved in securing them, are recorded in this account.

399 Other Expenses--Operation of Plant

Expenditures for office supplies used in conjunction with the operation of the plant, all flags, and any other supplies used by the division employees for operation of plant which cannot be recorded under any other specific account should be recorded herein.

900 Cost of Operation and Maintenance of Other Motor Vehicles

Expenditures for gasoline, lubricants, and other supplies used in the operation of vehicles by division employees for hauling supplies and equipment, and by the plant operation staffs are properly recorded in this account. Expenditures for tires, tubes, repairs, and replacements of such vehicles should be recorded in account 215 Repair and Replacement of Furniture and Equipment.

17e2 Maintenance of School Plant

Maintenance of Plant consists of those activities that are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (usually less than replacement of a total building).

Concerning equipment, expenditures for repairs and for piece-for-piece replacements are recorded under this heading, regardless of the relative value of the replaced item of equipment and its replacement. By piece-for-piece replacement is meant the replacement of a complete unit of equipment by another complete unit of equipment serving the same purpose in the same way.

When there is a trade-in allowance on old equipment turned in

toward new, or the replaced equipment is sold at a later time, the amount realized from the trade-in or sale is properly recorded in revenue account R-37. Sale of Equipment, (b) Other Equipment, and should be, in turn, used to reduce the maintenance expenditure account under which the expenditure was recorded.

Expenditures for initial or additional purchase of equipment are recorded under Capital Outlay.

215 Repair of Buildings and Upkeep of Grounds

Expenditures for materials, rental of equipment, repair parts, and other incidental expenses for the repair of buildings by school division employees; and expenditures for materials, rental of equipment, and other incidental expenses for the repair and upkeep of grounds by school division employees are recorded in this account.

215 Repair and Replacement of Furniture and Equipment

Expenditures for materials, repair parts, rental of equipment, and other incidental expenses for the repairing, by school division employees, of equipment which is not a built-in item; and piece-for-piece replacement of furniture and equipment are recorded herein.

399 Other Expenses--Maintenance of Plant

Other expenditures that cannot be properly recorded in any other appropriate account that are incurred in conjunction with the maintenance of the plant are to be recorded in this account.

**FIXED CHARGES**

Fixed charges are expenditures of a generally recurrent nature

which are not readily allocable to other expenditure accounts.

17f Fixed Charges

210 Fire Insurance

Expenditures for all forms of insurance covering the loss of, or damage to, property of the school division from fire, theft, storm, or any other cause, except for the payment of premiums on pupil transportation equipment, are recorded in this account. Costs for appraisals of property for insurance purposes should also be recorded here.

211 Liability Insurance

Expenditures for insurance coverage of the school division, or its officers, against losses resulting from judgments awarded against the division, except payment of premiums for liability insurance coverage on pupil transportation equipment, are recorded herein.

Expenditures made in lieu of liability insurance should also be recorded in this account.

213 Workmen's Compensation Insurance

Expenditures for workmen's compensation contributions to the State for injured employees, etc., are recorded in this account.

214 Rent

Recorded under this account are expenditures for the rental of land and buildings, for all purposes, except direct expenses that should be recorded under another account.

Expenditures for the rental of equipment should be recorded under the function for which the equipment is used.

299 Other Fixed Charges

Expenditures for special assessments against the school division for the maintenance and operation of nonschool property, any losses resulting from the sale of securities purchased prior to the current fiscal year, and any other expenses of a generally recurrent nature which are allocable to pupil cost and cannot be recorded under any other current expense accounts should be recorded here. Refunds of taxes, refunds of tuition, refunds of transportation charges, and any other refunds which the school division makes on money received prior to the current fiscal year should also be recorded here. Such refunds which the school division makes on money received during the current fiscal year should not be recorded here but should be abated against the appropriate receipt account. Special assessments against the school division for capital improvements such as streets, curbs, and drains should not be recorded here; they should be recorded under Capital Outlay account 600b, Improvement to Sites.

**CAPITAL OUTLAY**

Capital outlay expenditures are those which result in the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment.

Expenditures for all repairs to building structures that do not add to existing facilities are recorded under the 17e2 series, Maintenance of School Plant, rather than Capital Outlay. As a general

guide concerning repairs to building structures, if changes of partitions, roof structure, or walls are not involved, the expenditures should be recorded under the 17e2 series, Maintenance of Plant; if such changes are involved, the expenditures are recorded under the 19 series, Capital Outlay, as Alterations of Old Buildings.

Expenditures for the initial installation and extension of service systems and other built-in equipment in existing buildings are recorded under Capital Outlay.

Expenditures for the replacement of a building which has been totally destroyed are recorded under Capital Outlay. Expenditures for the repair and replacement of school property (anything less than a total building loss) which is lost or damaged are recorded under the 17e2 series, Maintenance of Plant, except that any additions to plant are recorded under Capital Outlay.

If insurance adjustments are received for lost or damaged property, the receipts should be recorded in revenue account R-40., Fire Insurance Adjustment.

Minor collections for loss or damage to school property should be abated against the expenditures occasioned by such loss or damage.

Concerning equipment, only expenditures for initial or additional equipment are recorded in Capital Outlay. Expenditures for repairs and for piece-for-piece replacements should be recorded in their appropriate accounts.

#### 205 Architect's Fees

Expenditures for drawings, specifications, and other fees directly



related to the acquisition, construction, and remodeling of buildings and other capital outlay items should be recorded herein.

400a New School Buses

Expenditures for initial or additional purchases of new school buses are recorded in this account.

400b Other Motor Vehicles

Expenditures for initial or additional motor vehicles, other than new school buses, should be recorded in this account.

403 Equipment for Buildings

Expenditures for initial or additional equipment to be used in conjunction with the operation or maintenance of the school plant should be recorded within this account.

410 Equipment for School Buses

Purchases of initial or additional equipment for use on school buses is properly recorded in this account.

600a Purchase of Land

Expenditures for the purchase of land are recorded herein.

600b Improvement to Sites

Expenditures for the improvement of new and old sites and adjacent ways, consisting of such work as: grading, landscaping, seeding and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, and sewers and storm drains; original surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways and fences; and demolition work. Special assessments against

the school division for capital improvements such as streets, curbs, and drains should also be recorded here as well as expenditures for professional services that are paid in conjunction with the above activities.

601a New Buildings

Construction costs for buildings and additions consisting of all expenditures for general construction, advertisements for contract, payments on contracts for construction, installation of plumbing, heating, lighting, ventilating, and electrical systems; built-in lockers, elevators, and other equipment built into buildings; legal services, and traveling expenses incurred in connection with construction; paint and other interior and exterior decorating; and any other costs connected with the planning and construction of buildings or additions to buildings, with the exception of architectural and surveying fees, should be recorded in this account.

601b Alterations of Old Buildings

Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are recorded herein. Remodeling or improvement of buildings usually takes place within the existing floor area. Repairs to buildings and repairs and replacements of service systems should be recorded under Maintenance of Plant.

699 Other Capital Outlays

Expenditures for other items that may be properly classified as

capital outlay and that cannot be recorded in any other Capital Outlay account should be recorded within this account.

### DEBT SERVICE

Debt service consists of expenditures for the retirement of debt, expenditures for interest on debt, and payments from funds into sinking funds which are to be used at some future date to retire term bonds.

A sinking fund is a fund which has been set aside or invested for the definite purpose of meeting payments of debt at some future time. It is usually a fund set up for the purpose of accumulating money over a period of years in order to have money available for the redemption of long-term obligations at the date of maturity. Payments from funds into such sinking funds are considered as debt service because the money involved in such transfers into sinking funds is no longer available for general use.

#### 20 Debt Service

##### 800a Payment of Bonds

Expenditures from funds to retire bonds, regardless of the purpose for which the bonds were issued, are recorded here. Interest payments on such bonds are not recorded here; such payments should be recorded under account 803, Interest on Bonds.

##### 800b Payment to Sinking Fund

Amounts paid from current funds into sinking funds which are to be used at some future date to retire term bonds are recorded in this account.

801 Payment of Literary Fund Loans

Payments of principal on Literary Fund Loans (not to include the interest on such loans) are recorded in this account.

802 Redemption of Temporary Loans

Expenditures for the redemption of the principal of short-term, or temporary, loans are recorded herein. Tax anticipation notes or warrants should be treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

803 Interest on Bonds

Expenditures for interest on serial and term bonds, if any, including any money paid into sinking funds that is to be used specifically for interest, is recorded in this account.

804 Interest on Literary Fund Loans

Disbursements for the payment of Literary Fund Loans interest is recorded in this account.

805 Interest on Temporary Loans

Expenditures for the payment of interest on short-term, or temporary loans, is recorded in this account.

Other Debt Service

Expenditures for any expense incurred in connection with debt service, other than the payment of debt and the payment of interest on debt, such as fees paid to paying agents, is recorded in this account.

## CHAPTER V

### CLEARING AND REVOLVING FUND ACCOUNTS

#### Clearing Accounts in the Accounting System

In conducting the school divisions business, certain financial transactions involve a double handling of money. Money is received from the operation of an activity and spent again for the same activity in a cycle of operations. In these instances, if all of the money received from and spent for the activity is recorded in the regular receipt and disbursement accounts, it greatly distorts the financial picture with respect to money available for expenditure by the board of education, and money expended during the year by the board.

If the school division maintains its financial records on a cash basis, the transactions in question generally concern one of the following: (1) activities financed wholly or in part by revenue produced by the activity, (2) abatements, (3) exchanges of one asset or liability for another asset or liability, (4) interfund transfers, and (5) insurance adjustments.

By establishing the suggested clearing and revolving fund accounts in this chapter as an integral part of the financial records of the school division, it will be possible to record gross transactions of the type in question outside the regular receipt and expenditure accounts. In so doing, it will provide a means for the board of education to exercise fiscal control over the activities concerned, if required, and at the same time, the clearing accounts will provide a convenient means

for ascertaining the real or net effect upon the financial status of the division of the transactions in question.

If it is the policy of the board of education to subsidize any of the activities handled through clearing accounts, the clearing accounts for such activities should be balanced at the end of the fiscal year, at which time the net expenditures for each activity should be recorded in the regular expenditure accounts. If there is any balance, the net receipts should be recorded under the regular receipt accounts when they are available for general expenditure by the board of education. If the net receipts are not available for general expenditure, the balance should be carried forward from year to year for each activity.

If it is the policy of the board of education not to subsidize any of the activities handled through clearing accounts, then the net receipts or net expenditures for such activities should not be recorded in the regular receipt and expenditure accounts, but should be carried forward from year to year for each activity. However, if it is the policy of the board of education to make up a deficit amount in any account from general funds, then the expenditure covering the deficit should be recorded under the regular expenditure account.

Any excess over the fixed authorization of a particular clearing account or revolving fund at the end of the fiscal year should be recorded under the regular receipt account.

In many instances, it may not only be desirable but necessary to establish separate revolving funds for some of the activities carried on by the school division when it is desirable to account for those

activities. A revolving fund is a sum of money or other resources set aside to carry out a cycle of operations. The amounts expended from the fund are restored from earnings from operations or by transfers from other funds, so that it remains intact, either in the form of cash, receivables, inventory, or other assets. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

The specific clearing accounts needed by any school division will depend primarily upon the activities of the school division and the system of bookkeeping involved. In some school divisions, certain activities may be under the control of the board of education, while in other divisions, the same activities may not be under their control. The accounts mentioned in this chapter do not make up an all inclusive list of accounts that may be needed or required. Only those that are more frequently used will be defined. Additional accounts and subaccounts may be established as they are needed.

### Clearing Accounts

This section of the chapter is concerned with the definitions of various clearing accounts that may be most frequently used by the school division. Insofar as possible, the code numbers of the regular accounts with which the clearing accounts are associated will be given.

**Petty Cash Fund:** The petty cash fund consists of money set aside for the purpose of making change or immediate payments of comparatively small amounts. This fund is not self sustaining. As the fund is used it is replenished, at which time charges are made to the appropriate

expenditure accounts for the amount replenished. At any given time, the petty cash fund should balance out. That is, the sum of the cash on hand and the receipted slips for expenditures which have not been charged to the regular accounts should equal the amount recorded under this account. Only the initial amount of the fund and any additions to the fund are recorded in this account; amounts used to replenish the fund are charged in their appropriate accounts. The petty cash fund is part of the general operating fund, and, at the end of the year, the balance in the account is included in the cash balance of the operating fund.

**Stores and Supplies:** It may be desirable, in the divisions that have a central storage place from which stores and supplies are distributed on requisition during the year, to maintain a clearing account for these items to facilitate their being charged to the appropriate expenditure account. When goods are received at the central storage, their costs should be recorded in this account. As these goods are distributed to the consuming unit, their costs will be recorded under appropriate expenditure headings in this account. At periodic intervals, the costs of the stores and supplies items may be recorded in total in the regular disbursement accounts, this account being reduced accordingly. Any balance remaining in the account at the year's end should be carried on the financial statement as an asset.

**Deductions from Payroll:** The purpose of this account is to facilitate the collection of data pertinent to payroll deductions and their transmittal to the proper payees. It should be noted that total salaries,



including deductions, are to be recorded under the proper salary accounts in the regular disbursement accounts. Amounts deducted from salaries for taxes, retirement, insurance, and other such purposes should be recorded within this account. Disbursements that are made at periodic intervals to the proper payees should also be recorded when they are made. The use of appropriate subaccounts will be necessary to account for the different kinds of deductions. At the end of the fiscal year, any balances remaining in the subaccounts should be shown as a liability on the financial statement.

**Cafeterias:** A clearing account for receipts and disbursements made in connection with the operation of cafeterias is desirable. All receipts and disbursements made with respect to the operation of school cafeterias, excepting School Lunch and Special Milk Funds received from Federal Funds (recorded in revenue account R-15.), local tax funds made available for cafeteria purposes (recorded in accounts R-19. and/or R-20.) and expenditures of State reimbursement and local tax funds used for school lunches (recorded under disbursements, 17d3 series, account 310 Cafeterias--School Lunch) should be recorded in this account. The account is closed at the end of the fiscal year, and only the net profit from the operation of school cafeterias is transferred to revenue account R-33. Cafeterias.

**Sale of Textbooks:** Receipts and disbursements pertaining to the renting and sales of textbooks, excepting State reimbursement for free textbooks, recorded in account R-11., local tax funds made available for textbooks, recorded in accounts R-19. and/or R-20., and disbursements

for textbooks furnished free from State and local tax funds, recorded as a disbursement under 17b3 in account 320, should be recorded in this account. At the end of the fiscal year, only the net profit from the renting or sale of textbooks should be closed to revenue account R-34. If the clearing account should indicate a net loss on the renting or sale of textbooks, this amount may be closed to expenditure account 399, Other Instructional Costs, in section 17b3.

**Sale of Supplies:** A clearing account for receipts and disbursements pertaining to the sale of school supplies will greatly facilitate the recording of revenue receipts resulting from net profit from the sale of supplies and the gross expenditures for materials that have been sold. At the end of the fiscal year, the net profit on operations for the year should be closed to revenue account R-35. Should there be a net loss on operations for the year, the amount might properly be charged to disbursement account 399, Other Instructional Costs, in section 17b3. Supplies and materials remaining on hand at the end of the year should be shown as an asset in the financial statement.

**Special Fees from Pupils:** Receipts of special fees may be recorded in this account until such time as disbursements are made for the particular activity involved. It may be desirable to use this account as a method of supervisory control, in which case it would not be closed out to the regular receipt and expenditure accounts.

#### Other Fund Accounts

The office of the State Superintendent of Public Instruction now requires the following fund accounts to be maintained in the division

superintendent's office:

**Veterans Training Fund:** Veterans Training expenditures are no longer contained in the regular expenditure accounts. Expenditures for instructor's salaries, clerical salaries, travel expense, supplies, and miscellaneous items incurred in connection with Veterans Training should be recorded in this account. Receipts consisting of money received from the State, from the Veterans Administration, from local funds, and from tuition paid by veterans should also be recorded herein. When properly maintained, this account will furnish all the essential information required for the completion of Sheet No. 3b, Veterans Training Fund, as required by the State Superintendent's office.

**School Construction Fund:** Superintendents Memorandum No. 2464, dated April 4, 1950, suggested that School Construction Funds be handled through a separate account. In accordance with that memorandum, all receipts and disbursements for school construction under House Bill No. 96 should be recorded in this account. Normal capital outlay expenditures should be recorded under Section 19, Capital Outlay, in the regular manner. The recording of receipt and expenditure items for capital outlay should not be duplicated.

## CHAPTER VI

### PRORATING EXPENDITURES

The public schools in the State of Virginia are continually extending the benefits of their educational programs to more and more groups. Increasing efforts to achieve maximum utilization have resulted in the extensive use of school facilities for many purposes in addition to the primary one for which the facilities were erected, namely, the education of children.

These significant trends have created important problems concerning the classification of expenditures. Whenever an expenditure occurs, it is always necessary to determine the account under which it should be recorded. As long as an expenditure is for a single purpose, the problem is not so great. For example, a salary paid to a full-time elementary school teacher presents no problem of classification. It is recorded under the proper instruction account. However, the situation is different when a person who performs custodial work also drives a school bus. Here, a single expenditure--the salary of this person--is made for two purposes, operation of plant and pupil transportation. The problem here is to determine what part of the salary is properly an expense of operation of plant and what part is properly an expense of pupil transportation.

Similar problems exist with respect to other expenditures. When the school building is used for adult education classes in the evening, there is the problem of determining what parts of the expenditures for light, heat, etc., are properly an expense of the adult education

program. Likewise, if the school building is used for community recreation or social activities, a similar problem exists in determining costs for education from noneducational purposes.

No school division should attempt to ignore the problem of prorating expenditures. For what is the alternative? It is to record total salaries on the basis of major portion of time, and to record total expenditures under the activity accounts to which the major part of an expenditure applies. To illustrate this alternative in the handling of salaries, consider the example cited above of a person who performs custodial work and also drives a school bus. In this case, if the person spent more time in custodial work than in driving the bus, the salary would be recorded under the operation of plant accounts; if more time was spent in the pupil transportation program, the salary would be recorded under the auxiliary agencies accounts. With this alternative, expenditures other than salaries would also be handled in a similar manner.

While the alternative to prorating is simple, unfortunately, it does not, for local division purposes, present accurate information concerning the services and the benefits that are being obtained for the money being spent. Most school divisions have many services which are performed by individuals serving more than one function, and different activities which share the same facilities as those used by the regular day schools. Because of these conditions, it is highly probable that without proration the accounts of such divisions would show no money being spent for services that are actually being provided and paid for,

while showing excessive sums of money being spent on certain activities for the amount of services being provided. Thus, there is the necessity for prorating individual expenditures made for more than one purpose--a necessity for determining the proportionate parts of such expenditures that are properly chargeable to different accounts.

There are many methods used for prorating expenditures. The most common of these have for a basis either: (1) time; (2) average daily attendance; (3) time-floor area; (4) hour-consumption; (5) number of pupils; (6) mileage; or (7) quantity consumed.

Undoubtedly, there will at times be expenditures to which these methods will not apply. In such cases, some method adjusted to particular local conditions, or modifications in the methods suggested here, may be necessary.

The time method for prorating consists of allocating a part of an expenditure to a given activity in proportion to the time spent in the activity. For example, suppose a person teaches during 75 per cent of her employed time, and performs duties as the school nurse during the other 25 per cent of her time. In this case, 75 per cent of her salary should be recorded under instruction accounts and 25 per cent recorded under co-ordinate activities accounts.

The average daily attendance method for prorating consists of allocating a part of an expenditure to a given activity in proportion to the average daily attendance of the pupils engaged in the activity.

The time-floor-area method for prorating consists of allocating a part of an expenditure to a given activity in proportion to the gross

floor area used by the activity, and the length of time the floor area is used. For example, suppose it is desired to prorate a \$12,000.00 expenditure between a maintenance of plant account and the community activities account when the two activities use the same building, the regular school week is 25 hours, the gross floor area of the building is 30,000 square feet, and the community activity used 6,000 square feet of floor space 5 hours a week. Based on floor area alone, the part of the \$12,000.00 chargeable to community activities would be in the ratio of 6,000 square feet to 30,000 square feet, or \$2,400.00. However, the community activity used the school facilities only 5/30, or 1/6, of the total time, therefore, community activities would be charged with only 1/6 of the \$2,400.00, or \$400.00, and the maintenance of plant account would be charged with the \$12,000.00 minus the \$400.00, or \$11,600.00. In using this method of prorating, if it is determined that the activities concerned use their facilities concurrently, the steps involving the time element can be eliminated, and the expenditures prorated in proportion to the gross floor area used.

The hour-consumption method for prorating consists of allocating a part of an expenditure to a given activity in proportion to the length of time the activity uses facilities, and the hourly rate at which the utility is consumed in the use of such facilities. It applies primarily to expenditures for water, electricity, and gas, except for heating.

The number-of-pupils method of prorating consists of allocating a part of an expenditure to a given activity in proportion to the actual number of pupils involved. It applies primarily to expenditures for

transporting special groups of pupils, such as nonpublic school pupils.

The mileage method for prorating consists of allocating a part of an expenditure to a given activity in proportion to the mileage traveled for the activity. It applies primarily to expenditures for special kinds of transportation services such as transporting pupils on field trips or to athletic contests.

The quantity-consumed method for prorating consists of allocating a part of an expenditure to a given activity in proportion to the actual consumption of supplies or other commodities. Under this method, an actual count is kept of the materials used by an activity, and a part of the total expenditure for the materials is allocated to the activity's accounts on the basis of the amount used by the activity.

One of the most important considerations in selecting a method for prorating expenditures is that it have a direct relationship to the activity for which the expenditure is being prorated. To illustrate, floor area has little, if any, direct bearing on determining the work load of a teacher. Consequently, it could not qualify as a desirable basis for prorating teachers' salaries. Yet, floor area is very significant in determining the work load of a janitor, and would be a desirable element in prorating janitors' salaries.

Also important in selecting a method for prorating are the practical considerations involved. The method must be as simple as conditions will allow, and it must be feasible to apply.

No single method will suffice for prorating the many different kinds of expenditures involved in school finance. Within a given job



classification, time is usually the most important determinant of work load, and, for a given job, personal services are usually hired on the basis of time. That is, a teacher is paid a full-time salary or a part-time salary on the basis of amount of time on the job. Therefore, time constitutes a most equitable basis for prorating large salary expenditures. When it is not possible to prorate salaries easily on a time basis, it is necessary to use some other closely related method.

For some activities, such as general administrative and supervisory salaries, average daily attendance may be the most satisfactory alternate prorating method. This is on the assumption that the more children in attendance for a given program area, the greater is the portion of time devoted to the program area by general administrative and supervisory personnel.

For other activities, such as custodial and maintenance salaries, floor area may be the most satisfactory alternate method. This is on the assumption that the greater the floor area allotted to a given program area, the more work is involved for the custodial and maintenance personnel.

For salary expenditures incurred in providing transportation services for special groups of pupils, or in providing special transportation services, the number of pupils involved and the mileage involved, respectively, may constitute the more desirable methods.

For most expenditures other than salaries, time as a basis for prorating is of little value. For many of such expenditures, average daily attendance constitutes a desirable basis for prorating for

similar reasons as those presented in connection with salaries. That is, generally a greater number of pupils use a greater amount of supplies and are the cause for a greater portion of various overhead costs. Also, floor area may constitute a more desirable basis for prorating some other expenditure beside salaries. For certain other expenditures, still other methods may be more desirable.

In order to obtain the benefits which prorating offers, and to minimize the work involved, school divisions may find it expedient to determine, at the beginning of the year or other appropriate time, the general classes of expenditures which are to be prorated and establish standard ratios could then be applied to the particular classes of expenditures without the necessity for involved calculations every time an expenditure is made. While these ratios, of course, would be established in view of local conditions, the guides previously presented in this chapter would serve as aids in utilizing equitable methods.

In concluding this discussion on proration, it should be emphasized that proration is not being recommended as a substitute for the recording of actual expenditures for different activities when such is feasible. Through the use of adequate coding, it may be possible to record directly many expenditures without prorating. But when it is necessary, the methods recommended in this chapter, will provide guidance in establishing a satisfactory system of prorating.

## CHAPTER VII

### PAY ROLLS

Pay roll computations and pay roll accounting for the public schools in the State of Virginia refers to a system of procedure and records whereby it will be possible to determine, quickly and accurately, exactly how much each employee has earned; how much should be deducted from the earnings for the various pay roll deductions; to see that the balance is paid promptly to each employee; and to aid in the recording of the necessary accounting data in the financial records. The vast amount of clerical work involved in pay roll accounting makes a good pay roll accounting system a prerequisite for successful operation of the public schools. Furthermore, the ease with which fraud may be committed as well as the possibility of error because of the large volume of clerical work, makes it very important that adequate internal checks be set up.

Because of the many pay roll tax laws, as well as income tax laws, certain accounting and procedural requirements have been set up by law. For example, the law specifies that a certain amount must be withheld for income tax purposes. This must be shown on the pay roll records, and must be reported to the employee in the course of the development of a good pay roll accounting system. In addition, deductions for Federal Insurance Contributions Act taxes (F.I.C.A.), V. E. A. dues, group insurance premiums, and state retirement fund contributions must be carefully shown so that the various reports required monthly, quarterly, and annually by the governmental bodies can be quickly and correctly

prepared.

### Pay Roll Accounting Routine and Procedures

In attempting to visualize the pay roll methods employed in the school division within the State of Virginia, it is first necessary to segregate the functions of pay roll work. These functions may be summarized in the following manner: (1) accumulation of pay roll data consisting of information pertaining to taxes, number of days worked during the month, type of employment (teaching, custodial services, transportation services, and clerical, etc.), and amounts of gross pay due each employee; (2) preparation of the pay roll; (3) maintenance of individual employee's pay roll records; (4) recording pay roll information in the accounting records kept by the superintendent's office; (5) preparation of State forms and supporting information required on a month to month basis; (6) preparation of required quarterly reports for the State and Federal governments; and (7) completion of yearly reports for the State and Federal governments and for individual employees.

Since each of the functions listed above are better explained separately, their discussion is divided into headings appropriate to each function.

### Accumulation of Pay Roll Data

It is the duty of each school or office within the school division to report to the superintendent's office at the end of each pay period, information consisting of the employee's name, the number of days worked or taught during the month, the number of days absent from work for which

the employee is not to be paid, and any information needed for the payment of substitute teachers. The information thus received should then be assembled in the desired order on the Teacher's Pay Roll or the Employee's Pay Roll record sheet. Reference may then be made to the employee's individual pay roll record card to determine any necessary tax information (marital status and number of dependents), type of employment, and the amount of gross pay which is then transferred to the appropriate pay roll sheet.

#### Preparation of the Pay Roll

After assembling the necessary pay roll information and after recording such information on the pay roll sheets, computations for the net amount of pay due each employee is made. Consideration must be given to deductions for withholding taxes, F. I. C. A. taxes, group insurance premiums, retirement fund contributions, and other deductions customarily made from the employee's earnings. These necessary deductions are consequently made from the earnings of the employees to determine the net pay due each employee.

At the completion of the pay roll sheets for employees, salary checks are written, the numbers of the checks being recorded on the pay roll sheets opposite the proper employee's name. Pay roll checks should then be sent to the County Treasurer's office for his signature.

Before the pay roll checks are distributed, duplicate employee earning slips should be prepared that will substantiate the amount of the pay roll check. These earning slips should contain such essential information as the employee's name, type of work done, month of pay

period, itemized deductions made from the gross pay; and the net amount of pay received. The original copy should be included with the salary check. the duplicate being retained in the superintendent's office to be used when recording pay roll data in the financial records.

#### Employee's Pay Roll Records

At the end of each pay period, after the preparation of the pay roll, the individual employee's earning record sheet should be completed. The individual employee's earning record card should provide for the chronological accumulation of earnings and deductions for various purposes. The completion of employee tax information for both quarterly and yearly reports will be greatly facilitated if provisions are made on the earnings card for recording earnings and deductions on a quarterly basis.

The individual employee's earning record should also contain provisions for indicating the type of work performed, where employed, the rate of pay, and pertinent information needed to determine withholding tax deductions.

#### Pay Roll Accounting

At the end of each pay period, it is necessary to record in the financial records maintained by the superintendent's office all amounts that have been distributed by that office for payment of employees. The posting of disbursements for earnings to the various ledger accounts will be greatly facilitated by using the duplicate copy of the employee's earning slips. These slips should be segregated according to the classification of wage payments which will determine the proper ledger account to which the disbursement will be posted. The amounts paid for each

classification may be posted in total to the proper ledger account, the postings being proved against the pay roll sheets or check register.

#### Preparation of Monthly State Forms

It is necessary for the division superintendent's office to prepare two monthly reports for the State. The first of these is the monthly report to indicate retirement fund contributions by employees to the Virginia Supplemental Retirement System. This report, prepared in duplicate, is designed to give the name of the employee, his social security number, annual salary, amount received each pay period, the amount deducted each pay period for the retirement fund, and other essential information. The report, signed by the proper person, is mailed, with a check to cover the total of retirement deductions, at the end of the pay period.

The second monthly report that must be prepared is one for the Department of Labor and Industry, State of Virginia, for reporting numbers of persons employed, women employed, faculty employed, and the total pay roll for the period reported. This report is mailed monthly to the State, and after processing by the Department of Labor and Industry is returned to the superintendent's office to be used the following month.

#### State and Federal Quarterly Reports

The division superintendent's office is required to prepare quarterly reports to both the State and Federal governments on wages paid to the division employees. The State requires a report, State's Quarterly Report of Wages Paid, that indicates names of employees, their

social security account number, and covered wages paid to the employees during the quarter. The Federal report, Form 941, is used to report earnings received by employees during the quarter covered, their names, and social security account numbers, as well as the total amount of withholding taxes withheld and F. I. C. A. tax amounts. The preparation of these quarterly wage reports is greatly facilitated by using the individual employee's earnings record which should contain all of the essential information needed for their completion.

#### State and Federal Yearly Reports

At the end of each calendar year, it is necessary for the superintendent's office to prepare for the State Department of Taxation an information return, Form 500-A, on which is reported salaries and wages paid to employees. In addition to Form 500-A, individual copies of Form 500-B, an information return for the individual employee that is used by him in preparation of his own state income tax return, must be filed. The use of the individual employee's earning record will again greatly facilitate the preparation of these forms.

The Internal Revenue Service requires that individual copies of Form W-2, individual employee's earnings slips, be furnished each employee before January 31 of each calendar year, with respect to employment during the preceding calendar year. These forms show wages subject to income tax withholding paid during the preceding year and the amount of tax withheld on such wages for income tax and old age benefit tax. The District Director's copy of the Form W-2 is filed with the final quarterly return of Form 941 required at the end of the calendar



year.

Accounting for Pay Roll Taxes

Reference is made to the section on Deductions from Pay Roll in Chapter V, Clearing and Revolving Fund Accounts.

As suggested in that chapter, amounts withheld from employee's wages should be recorded in a clearing account maintained for this particular purpose. When disbursements are made for the transmittal of these withheld taxes to the District Director of Internal Revenue, the account should be reduced accordingly. The amount of contribution made by the school division for Federal Old-age Benefits should be recorded in the appropriate expenditure account, not in the clearing account for withheld taxes.

## CHAPTER VIII

### PURCHASING OF SUPPLIES AND EQUIPMENT

The purpose of this portion of the chapter is to provide some guiding principles to the solution of that ever-present problem in financial accounting--distinguishing between supplies and equipment. These guides consist of criteria for classifying an item as a supply, criteria for classifying an item as equipment, and a delineation of built-in equipment.

#### Criteria for Supply Items

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

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

#### Criteria for Equipment Items

An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles

which meets all of the following conditions:

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

#### Built-in Equipment

Built-in equipment consists of two types; (1) equipment built into buildings and (2) equipment built into grounds. Expenditures for these two types are recorded under different accounts.

Equipment which is built into buildings consists of equipment items that are integral parts of buildings. That is, the equipment is permanently fastened to the building, functions as a part of the building, has a useful life approximately equal to that of the building, and causes appreciable damage to the building if removed. Expenditures for initial or additional equipment built into buildings should be recorded under Capital Outlay, 19 series, account 403, Equipment for Buildings, or account 601b, Alterations of Old Buildings. Expenditures for repairs and replacements of such equipment should be recorded under Maintenance of School Plant, 17e2 series, account 215, Repair and Replacement of Furniture and Equipment.

Equipment which is built into grounds consists of equipment items that are permanently attached to the grounds and function as a part of the grounds. Expenditures for initial or additional equipment built into the grounds should be recorded under Capital Outlay, 19 series, account 600b, Improvement to Sites. Expenditures for repairs and replacement of such equipment should be recorded under Maintenance of School Plant, 17e2 series, account 215, Repair of Buildings and Upkeep of Grounds. Examples of such equipment are: flagpoles, gates, goal posts, and under ground storage tanks which are not part of a service system.

#### Purchasing of Supplies and Maintenance Items

An accounting system for purchasing of supplies and maintenance items should establish procedures so that the following conditions may be met:

- (1) Only properly authorized supplies, materials, and maintenance items will be purchased.
- (2) When these items are received, they should be inspected and compared with the purchase order as to quantity and description.
- (3) Only properly authorized items which have been received should be vouchered and paid for.
- (4) The supplies, materials, and maintenance items should be properly controlled, so that losses from misplacement or damage will be eliminated, or at least reduced to a minimum.

The size of the school division will determine the complexity and elaborateness of the purchasing function. For the most efficient

operation, this function should be centralized.

The purchasing of supplies and maintenance items, will, under ordinary conditions, consist of the following activities: (1) purchasing, (2) receiving and inspecting, (3) distributing and storing, and (4) accounting. The separation of these activities should be carried out, insofar as possible, in order to maintain a reliable system of internal control. This is accomplished by using certain forms and reports to check against the purchase orders and the invoices.

Procedure, or Flow of Work, in Completing Purchases of Supplies and Maintenance Items

It is the author's recommendation that the following procedures be followed, wherever practical, when purchasing supplies, materials, or maintenance items.

**Purchasing:** Whenever any school, or office, within the division desires to purchase supplies, materials, or maintenance items, the person in charge of making such purchases should prepare a Purchase Requisition in duplicate, keeping one copy as his record, and forwarding the original to the division superintendent's office for processing.

The Purchase Requisition should contain provisions for indicating the school or office originating the requisition, the date of the requisition, a space for the signature of the person submitting the requisition, and the date wanted. In addition, provisions should be made for indicating the quantity of the particular item wanted and a detailed description of the item or items. Provisions should also be made for indicating any other particular information that might be

desired by each school division.

Upon receipt of the Purchase Requisition by the superintendent's office, the person in charge of purchasing items for the division should obtain the necessary cost and quantity data from prospective sellers, either from catalogues, or by telephone, or by mailing out formal quotation Request forms if the quantity being ordered warrants it. If price quotations are satisfactory, a formal Purchase Order should then be prepared. Since there would possibly be many different forms of the Purchase Order that is desired to be used by the various divisions, no particular recommendation is made in this chapter, but it should contain, among other things, the quantity, description, prices if known, method of delivery, as well as the desire date of delivery. The purchase orders should be prenumbered. It should also contain provisions for indicating the Purchase Requisition number, the address of the seller, the date of preparation of the order, the address to which the order is to be shipped (the supplies or materials in most instances would be shipped to the office or school originating the purchase requisition), and the school division that is to be billed for the order.

The number of copies of the Purchase Order will vary from division to division, depending upon the routine procedure followed. Usually a minimum of three copies of the Purchase Order should be used to establish a certain amount of internal control by the superintendent's office. If conditions warrant, more copies may be added. The three copies that are prepared may be used as follows:

- (1) The original copy is sent to the vendor of the goods.
- (2) The duplicate copy is retained by the superintendent's office.
- (3) The triplicate copy is sent to the school or office that requested the purchase, to inform them that the goods are on order, and to be used by them for verification purposes.

**Receiving and Inspecting:** Some time after the purchase order has been placed with a vendor, the goods will be received by the office or school that prepared the Purchase Requisition. This is the first physical contact with the materials, and steps must be taken to determine that all goods that have been ordered are received and that any shortages by outside agencies are discovered immediately. The office or school that receives the supplies or materials should immediately check the shipment against their copy of the Purchase Order. Verifications should be indicated on that copy, the copy then being sent to the superintendent's office. The office receiving the shipment should also mark their copy of the Purchase Requisition to indicate that the order has been received, and then file it in an order received file.

**Distributing and Storing:** The office or school receiving the materials, after verifying quantities, should ascertain that the items received are distributed to persons authorized to receive them. The persons receiving such supplies or materials should then be held responsible for use of these items.

**Accounting:** When the superintendent's office receives the Purchase Requisition from some other office or school, or when preparing one for materials or supplies to be used within the office, a Purchase Order is

prepared. Proper disposition is made of the three copies. The copy that is being held in the superintendent's office should be used to record the amount of encumbrance in the proper ledger account. Before the Purchase Order is filed in numerical order in an unfilled order file, indications should be made on the face of the order that the necessary information has already been recorded as an encumbrance in the appropriate ledger account.

Encumbrances should be recorded in detail in the proper subsidiary ledger account and should be checked periodically against the unfilled order file. The amount of encumbrances of each appropriation is then available in the subsidiary ledger accounts. Ledger account balances are reduced by the amount of the encumbrance.

Upon receipt of the materials and the invoice for the materials that have been ordered, the Purchase Order should be pulled from the unfilled order file, and it, along with the triplicate received from the school or office receiving the materials, should be checked against the invoice for verification of quantity, amounts, if known, and for extensions on invoices.

After verification of the invoice, the bill is put in line for payment either by the original invoice or by the use of a voucher form if this is desired. When the invoices are placed in line for payment, encumbrances which have previously been set up for them are liquidated. At the same time, actual invoice amounts are entered in the appropriate ledger accounts, and the appropriation balances are changed to reflect any differences between encumbrance and the invoice. A warrant may then



be issued on the proper fund in payment of the bill. The paid invoice and the original Purchase Order should be fastened together and filed in a filled order file in Purchase Order numerical order, or according to the classification of the purchase if desired. This file should be maintained for an appropriate length of time.

#### Purchasing of Equipment

The purchasing of equipment will involve expenditures for the procurement of initial or additional items of equipment that are an integral part of a building, expenditures for the purchase of equipment that is not an integral part of a building, and expenditures for the repair and piece-for-piece replacement of equipment. The major distinction between these items is the accounts in which they are to be recorded.

The purchasing policy to be followed, with respect to equipment, should be fundamentally the same as that indicated for the purchasing of supplies, materials, and maintenance items. The use of Purchase Requisitions and Purchase Orders is recommended. Encumbrances should be recorded within the individual ledger accounts, and any necessary adjustments to the balance in the accounts after recording amounts shown on the invoices should be made. Authorization and approval of Purchase Orders for the purchase of equipment should also be required in order that internal control may be maintained.

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**APPENDIX**

# ANNUAL SCHOOL REPORT

## FINANCIAL SECTION FOR

County or City \_\_\_\_\_

For School Year Ended June 30, 19\_\_\_\_

### RECEIPTS

From State Funds*		From Other Funds (Continued)	
R 1. General Appropriation:		R 30. Trust Funds	
(a) Basic Approp. \$ _____		R 31. Transportation of Pupils	
(b) Ward Children _____		R 32. Special Fees from Pupils	
R 2. Pupil Transportation		R 33. Cafeterias	
R 3. Minimum Education Program		R 34. Sale of Textbooks	
R 4. Salary Equalization Fund		R 35. Sale of Other Supplies	
R 5. Local Supervision		R 36. Sale of Real Estate	
R 6. Special and Adult Education:		R 37. Sale of Equipment	
(a) Salaries \$ _____		(a) School buses \$ _____	
(b) Supplies _____		(b) Other equipment _____	
R 7. Supervising Principals (12 months)		R 38. Rents and Rebates	
R 8. Discretionary Fund		R 39. Refund—Gasoline Tax	
R 9. Vocational:		(a) School Bus Operation \$ _____	
(a) Salaries \$ _____		(b) Other Motor Vehicles _____	
(b) Travel _____		R 40. Fire Insurance Adjustment	
(c) Bldg. & Equip. _____		R 41. Donations for School Libraries	
R 10. Teachers Sick Leave		R 42. Other Funds ( <u>Itemize on reverse side of this page</u> )	
R 11. Free Textbooks		R 43. Other School Divisions	
R 12. Other State Funds (specify)		R 44. <b>Total From Other Funds</b>	
R 13. <b>Total From State</b>			
<b>From Federal Funds</b>		<b>From Loans, Bonds, and Investments</b>	
R 14. Forest Reserve Fund		R 45. Loans from Literary Fund	
R 15. School Lunch and Special Milk Funds		R 46. Local Bond Issues	
R 16. Public Law 815		R 47. Interest on Investments	
R 17. Public Law 874		R 48. Interest on Bank Deposits	
R 18. <b>Total From Federal</b>		R 49. Borrowed from Banks and Other Sources (Temporary Loans)	
<b>From City-County Funds</b>		R 50. Income from Sale of Investments	
R 19. City-County Levy		R 51. <b>Total From Loans, Bonds, etc.</b>	
R 20. Appropriation**			
R 21. Delinquent Taxes Collected		<b>Recapitulation</b>	
R 22. <b>Total From City-County</b>		From State Funds (R13)	
<b>From District Funds</b>		From Federal Funds (R18)	
R 23. District Levies		From City-County Funds (R22)	
(a) Capital Outlay \$ _____		From District Funds (R25)	
(b) Indebtedness _____		From Other Funds (R44)	
(c) Town School Dist. _____		From Loans, Bonds, etc. (R51)	
R 24. Delinquent Taxes Collected		<b>Total Receipts</b>	
R 25. <b>Total From Districts</b>		<b>Balances at Beginning of Year,</b>	
<b>From Other Funds</b>		City-County School Operating Fund	
R 26. Special Gifts from Foundations and Boards		County School Debt Fund	
R 27. Appropriation from Supervisors for 1/2 Basic Salary of Superintendent		District Debt Fund	
R 28. Tuition from Private Source		District Operating Funds	
R 29. Tuition from another County or City***		Building, and Other Funds	
		<b>Total Balances</b>	
		<b>Total Receipts and Balances</b>	

\* See reverse side of this sheet.

\*\* Include in this item direct appropriations and other allowances by the Board of Supervisors or City Council such as A. B. C. funds, Dog tax, and Capitation taxes.

\*\*\* Do not include "Tuition Paid by Town School Districts" in this report.

## CLASSIFICATION OF STATE FUNDS

- R 1. General Appropriation
  - (a) Basic Appropriation based on assigned teaching positions
  - (b) Ward Children (Foster Home)
- R 2. Pupil Transportation
- R 3. Minimum Education Program
- R 4. Salary Equalization Fund
  
- R 5. Local Supervision
  - Salaries of directors of instruction, local school supervisors (white and negro) and visiting teachers
  
- R 6. Special and Adult Education
  - Separate salaries and supplies as indicated
  
- R 7. Supervising Principals
  - (12 months principals)
  
- R 8. Discretionary Fund (self-explanatory)
  
- R 9. Vocational
  - Agriculture
  - Business Education
  - Distributive Education
  - Farm Machinery Repair
  - Home Economics
  - School Community Canneries
  - Trade and Industry
  - (Distribute R 9 between items a, b, c)
  
- R 10. Teachers Sick Leave (self-explanatory)
  
- R 11. Free Textbooks (self-explanatory)
  
- R 12. Other State Funds (specify)

### **FROM OTHER FUNDS**

**Item R 42**

# DISBURSEMENTS

County or City School Year \_\_\_\_\_

Administration			Evening, Part-time, Summer School (Salaries Only):		
School Board:					
100 Compensation of Members			134 Evening—Academic		
101 Compensation of Clerk(s) of Board			Evening—Vocational		
102 Compensation of Superintendent:			Part-time—Academic		
(a.) Local (Basic)			Part-time—Vocational		
(b.) Supplement from School Board			Special and Adult		
135 Compensation of Assistant Supt.(s)			Summer School		
135a Compensation of Other Administrative Employees			305 Other Expenses of Instruction		
135b Compensation of Secretaries and Clerical Personnel			<b>17b2 Total Evening, Part-time, etc.</b>		
209 Express, Freight and Drayage			<b>Total Instruction</b>		
215 Office Equipment			<b>Other Instructional Costs</b>		
218 Postage, Telephone and Telegraph			109 Compensation of Clerk to Principal		
220 Traveling Exp. of Superintendents			220 Traveling Expense of Supervisors, Vocational Personnel, etc.		
299 Other Expenses			221 Tuition Paid Other Divisions*		
319 Office Supplies			305 General Supplies, Maps, Globes, and Charts		
326 Census, Surveys and Reports			313 Laboratory Supplies		
<b>17a Total Administration</b>			314 Libraries, Books, Supplies and Periodicals		
<b>Instruction</b>			315 Manual Training Supplies		
Regular Day School:			320 Textbooks Furnished Free		
133 Compensation of Principals and Head Teachers:			322 Vocational Training Supplies		
(1) Elementary Schools Only			399 Other Instructional Costs		
White—Male			<b>17b3 Total Other Instructional Costs</b>		
White—Female			<b>Co-ordinate Activities</b>		
Negro—Male			111a Compensation of Doctors		
Negro—Female			b Compensation of Dentists		
(2) Secondary Schools Only			127 Compensation of Nurses		
White—Male			129 Compulsory Attendance		
White—Female			198 Child Labor Administration		
Negro—Male			199 Other Co-ordinate Activities		
Negro—Female			316 Medical Supplies		
(3) Combined Elementary and Secondary Schools			<b>17c Total Co-ordinate Activities</b>		
White—Male			<b>Auxiliary Agencies</b>		
White—Female			Transportation of Pupils:		
Negro—Male			136 Compensation of Bus Drivers		
Negro—Female			142 Compensation of Garage Employees		
134 Compensation of Teachers:			219a Transportation by Contract		
(1) Elementary Teachers			219b Transportation by Public Utilities		
White—Male			300 Repairs, Tires, Tubes and Parts		
White—Female			312 Gasoline, Grease and Oil		
Negro—Male			210 Fire Insurance (Buses)		
Negro—Female			211 Liability Insurance (Buses)		
(2) Secondary Teachers			299 Other Transportation Costs **		
White—Male			<b>17d1 Total Transportation</b>		
White—Female			17d2		
Negro—Male			400 Replacement of Buses		
Negro—Female			<b>Other Auxiliary Agencies:</b>		
(3) Vocational Teachers (Secondary)			298 Community Activities and Commencement Cost		
White—Male			299 Other Auxiliary Agencies		
White—Female			310 Cafeterias - School Lunch		
Negro—Male			<b>17d3 Total Other Auxiliary Agencies</b>		
Negro—Female			<b>Total Auxiliary Agencies</b>		
(4) Substitute Teachers					
Elementary					
Secondary					
135 Compensation of Supervisors & Visiting Teachers:					
White—Male					
White—Female					
Negro—Male					
Negro—Female					
<b>17b1 Total Instruction Day School</b>					

\*do not include "Tuition Paid Town Districts" in this report.  
 \*\*itemize on reverse side.

# DISBURSEMENTS

County or City School Year

---

Operation of School Plant			Recapitulation		
119 Compensation of Janitors			Administration	(17a)	
123 Compensation of Other Employees			Instruction	(17b1 + 17b2)	
207 Light and Power			Other Instructional Cost	(17b3)	
218 Telephone Service			Co-ordinate Activities	(17c)	
223 Water Service			Auxiliary Agencies	(17d1 + 17d2 + 17d3)	
308 Janitors' Supplies			Operation of School Plant	(17e1)	
311 Fuel			Maintenance of School Plant	(17e2)	
399 Other Expenses — Operation of Plant			Fixed Charges	(17f)	
900 Cost of Operation and Maintenance of Other Motor Vehicles					
<b>17e1 Total Operation of Plant</b>			<b>Total Operation</b>		
<b>Maintenance of School Plant</b>			Capital Outlay	(19)	
215 Repair of Buildings and Upkeep of Grounds			Debt Service	(20)	
215 Repair and Replacement of Furniture and Equipment			<b>Total Disbursements</b>		
399 Other Expenses — Maint. of Plant			<b>Balances at Close of Year</b>		
<b>17e2 Total Maintenance of School Plant</b>			City-County School Operating Fund		
<b>Fixed Charges</b>			City-County School Debt Fund		
210 Fire Insurance			District Debt Funds		
211 Liability Insurance			District Operating Funds		
213 Workmen's Compensation Insurance			Building, and Other Funds		
214 Rent			<b>Total Balances</b>		
299 Other Fixed Charges			<b>Total Disbursements and Balances</b>		
<b>17f Total Fixed Charges</b>			<b>Indebtedness at Close of Year</b>		
<b>Capital Outlay</b>			Literary Fund		
205 Architect's Fees			Other Bonds		
400a New School Buses			Banks, etc.		
400b Other Motor Vehicles			Others		
403 Equipment for Buildings			<b>Total Indebtedness</b>		
410 Equipment for School Buses			<b>Rates of Levy for Schools</b>		
600a Purchase of Land			(Please furnish below such rates as were in effect during the year for which this report is made.)		
600b Improvement to Sites			1. Rate of County School Levy		
601a New Buildings			2. Cash Appropriation by County-City Converted to School Levy Rate of		
601b Alterations of Old Buildings			3. Tax Yield from District Levies Converted to County Levy Rate of		
*699 Other Capital Outlays			<b>Total School Levies or Equivalent</b>		
<b>19 Total Capital Outlays</b>					
<b>Debt Service</b>					
800a Payment of Bonds					
800b Payment to Sinking Fund					
801 Payment of Literary Fund Loans					
802 Redemption of Temporary Loans					
803 Interest on Bonds					
804 Interest on Literary Fund Loans					
805 Interest on Temporary Loans					
Other Debt Service**					
<b>20 Total Debt Service</b>					

\*Include cost of Surveys for New Construction.  
 \*\*Itemize on reverse side of this page.



(County or City)

STATEMENT SHOWING LOCAL FUNDS USED FOR INSTRUCTION FOR THE SESSION 1956-57

(1) Instruction (17b1 and 17b2) \$

Add:

(2) Tuition Paid Other Divisions, (line 221, page 2) \$

(3) Money due teachers as of June 30, 1957, for the school year 1956-1957 which was not included in items 17b1 and 17b2 of the 1956-57 school report, and which will be paid after July 1, 1957 \$

(4) Total \$

Subtract:

(5) All monies due teachers as of June 30, 1956, for the school year 1955-56 and paid after July 1, 1956, which is included in Items 17b1 and 17b2 of the 1956-57 school report \$

(6) Summer Schools (Listed under 17b2) \$

(7) Net Cost of Instruction \$

(8) State Salary Funds:

a. Basic Appropriation for Teachers Salaries (Average Daily Attendance) \$

b. Salary Equalization Fund \$

c. Special Supervision \$

d. Special and Adult Education (salaries only) \$

e. Supervising Principals \$

f. Vocational Education (salaries only) \$

g. Teachers Sick Leave \$

h. Other State Salary Funds (specify) \$

(8) Total State Funds for Salaries \$

(9) Local Funds used for Instruction (Item 7 minus item 8) \$

(10) Per cent of local support for instruction (Item 9) ÷ Item 7 %

Note: Please copy figures as they may appear on pages 1, 2, and 3 of this report. If you wish to submit any supplementary adjustments, please list such exceptions on reverse side of this sheet.

### VETERANS TRAINING FUND

School Year	County or City
<b>A. RECEIPTS:</b>	
1. Balance beginning year	\$ _____
2. From State:	
a. Agriculture	_____
3. From Veterans Administration (direct)	_____
4. From Local Funds	_____
5. Tuition paid by Veterans	_____
6. Total Receipts, including balance at beginning of the year	\$ _____
<b>B. DISBURSEMENTS:</b>	
1a. Salaries—Instructors	\$ _____
b. Salaries—Clerical	_____ \$ _____
2. Travel Expense	_____
3. Supplies	_____
4. Other	_____
5. Total Disbursements	\$ _____
6. Balance close of year	\$ _____
7. Total Disbursements and Balance	\$ _____

\*Item A-6 should equal Item B-7.

**SCHOOL CONSTRUCTION FUND**

School Year \_\_\_\_\_

County or City \_\_\_\_\_

**A. Receipts:**

- 1. Balance beginning year ..... \$ \_\_\_\_\_
- 2. From State
  - a. School construction fund (H.B.96) ..... \$ \_\_\_\_\_
  - b. Other State funds ..... \_\_\_\_\_
  - Total State funds ..... \_\_\_\_\_
- 3. From Local Funds
  - a. Tax levy ..... \$ \_\_\_\_\_
  - b. Cash appropriation ..... \_\_\_\_\_
  - c. Bond issue ..... \_\_\_\_\_
  - d. Literary Fund loan ..... \_\_\_\_\_
  - e. Temporary loan ..... \_\_\_\_\_
  - f. Other local sources ..... \_\_\_\_\_
  - Total local funds ..... \_\_\_\_\_
- 4. From Federal Funds ..... \_\_\_\_\_
- Total Receipts and Balance ..... \$ \_\_\_\_\_

**B. Disbursements:**

- 1. Purchase of land ..... \$ \_\_\_\_\_
- 2. Architect's fees ..... \_\_\_\_\_
- 3. Actual construction (new) ..... \_\_\_\_\_
- 4. Equipment ..... \_\_\_\_\_
- 5. Repair, renovation and improvement to existing buildings .. \_\_\_\_\_
- 6. Payment of indebtedness incurred for school building construction ..... \_\_\_\_\_
- Total Disbursements ..... \$ \_\_\_\_\_
- 7. Balance close of year ..... \_\_\_\_\_
- Total Disbursements and Balance ..... \$ \_\_\_\_\_

# STATISTICAL SECTION

for

\_\_\_\_\_  
(County or City)

For School Year Ended June 30, 19\_\_\_\_

**Table 1—School Trustee Electoral Board**

1	2	3
Name	Term Expires	Address

**Table 2—School Board Members**

1	2	3
Name	Term Expires	Address
<i>Chairman</i>		
<i>Vice Chairman</i>		

(Clerk of County or City School Board)

(Address)

Amount of Bond

Day(s) of the month on which regular meeting(s) of School Board is (are) held: \_\_\_\_\_

Special Town School District

*Chairman*


**Table 3—Administrative and Professional Administrative<sup>1</sup> Assistants**

1	2				3	
Name	Title of Position					
	Supt's Office	Principals' Office		Supt's Office	Principals' Office	Total
<b>a. Number of Full-time Clerks and Secretaries.<sup>2</sup> White</b>			Negro			
<b>b. Number of Part-time Clerks and Secretaries.<sup>2</sup> White</b>			Negro			

<sup>1</sup> Include Assistant Superintendents and Directors of Supervisors but not Supervisors of Instruction.

<sup>2</sup> Include all clerks and secretaries employed by School Board, classified by race of clerks and secretaries rather than by race of the school they serve.

(County or City)

School Year

**Table 4—Distribution of Principals and Head Teachers According to Size and Type of School**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
TYPE OF SCHOOL												Total Principals												
	4 Teacher School		5-9 Teacher School		10-14 Teacher School		15-19 Teacher School		20 or more Teacher School		Principals		2 Teacher School	3 Teacher School	4 Teacher School	5 or more Teacher School	Total Head Teachers							
1. Elementary:	W	N	W	N	W	N	W	N	W	N	W	N	W	N	W	N	W	N	W	N	W	N	W	N
2. Secondary:																								
3. Combined Elem. and Sec.:																								
4. Total (a+b+c)																								

- <sup>1</sup>Report as Principals heads of schools teaching less than half time.
- <sup>2</sup>Report as Head Teachers heads of 2-teacher or larger schools teaching half time or more.
- <sup>3</sup>Include principals and head teachers in charge of elementary schools only.
- <sup>4</sup>Include principals and head teachers in charge of secondary schools only.
- <sup>5</sup>Include only those principals and head teachers in charge of both elementary and secondary schools (combined elementary and secondary schools). Figures reported in items for "combined elem. and sec." do not represent the sum of the figures reported in the two preceding items.

**Table 5—Distribution of Custodial and other Employees<sup>1</sup> Paid from Public School Funds**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21			
																					NUMBER OF EMPLOYEES		
TIME EMPLOYED	Janitors <sup>2</sup>		School Repair Men <sup>3</sup>		Physicians		Dentists		Dental Hygienists		Nurses		Attendance Workers <sup>5</sup>		School Buses <sup>6</sup> Drivers		School Buses <sup>6</sup> Mechanics		Recreation- al Workers				
	a. Full Time	W	N	W	N	W	N	W	N	W	N	W	N	W	N	W	N	W	N	W	N		
b. Part Time:																							

- <sup>1</sup>Employed by board of education: exclude all administrative and instructional personnel.
- <sup>2</sup>Include such personnel employed less than full-time.
- <sup>3</sup>Include firemen, watchmen, laborers, charwomen and cleaning forces, etc.
- <sup>4</sup>Include only those carried on payroll of board of education.
- <sup>5</sup>Exclude visiting teachers.
- <sup>6</sup>Include bus drivers and others maintaining and operating public transportation facilities carried on payroll. (Include those on payroll by contract.)

1001

School Year

**Table 6a White—Distribution of Attendance Data in Regular Day Schools by Type of School with Length of Term**

Type of School	1	2	Average <sup>1</sup> Days Taught	Original Entries								Re-entries			
				E <sup>1</sup>				E <sup>2</sup>				All E's		All R's	
				3	4	5	6	7	8	9	10	11	12	13	14
a. Primary (Grade 4 & below)				M	F	T	M	F	T	M	F	T			
b. Elementary (Grades 5, 6 & 7)															
c. Secondary (Grades 8-12)															
d. Total (a+b+c)*															

**Table 6a White—Continued**

Type of School	1	15	Withdrawals All W's			18	Enrollment E <sup>1</sup> +E <sup>2</sup> +R <sup>2</sup>			21	Membership All E's+All R's—All W's		
			16	17	19		20	22	23				
			M	F	T		M	F	T		M	F	T
a. Primary (Grade 4 & below)													
b. Elementary (Grades 5, 6 & 7)													
c. Secondary (Grades 8-12)													
d. Total (a+b+c)*													

**Table 6a White—Continued**

Type of School	1	24	Aggregate Days Attendance				Aggregate Days Membership				30	Average <sup>2</sup> Daily Attendance	31	Average <sup>2</sup> Daily Membership	32	Per Cent of Attendance <sup>1</sup>
			25	26	27	28	29									
			M	F	T	M	F	T								
a. Primary (Grade 4 & below)																
b. Elementary (Grades 5, 6 & 7)																
c. Secondary (Grades 8-12)																
d. Total (a+b+c)*																

County or City

<sup>1</sup>Total days taught by all full-time teachers divided by the number of full-time teachers.  
<sup>2</sup>Total aggregate days attended divided by average days taught.  
<sup>3</sup>Total aggregate days membership divided by average days taught.  
<sup>4</sup>Aggregate days attendance divided by aggregate days membership.  
<sup>5</sup>Data in columns 2, 30, 31, and 32 are not to be added. Each line in these columns is to be calculated separately according to the directions given just above. See footnote 1 on sheets 15, 16, and 17.

County or City

School Year

**Table 6b Negro—Distribution of Attendance Data in Regular Day Schools by Type of School with Length of Term.**

1	2	3	4	5	6	7	8	9	10	11	12			13			14								
											Average <sup>1</sup> Days Taught						Original Entries						Re-entries		
											E <sup>1</sup>		E <sup>2</sup>		All E's		M		F		T		M	F	T
Type of School																									
a. Primary (Grade 4 & below)																									
b. Elementary (Grades 5, 6 & 7)																									
c. Secondary (Grades 8-12)																									
d. Total (a+b+c)*																									

**Table 6b Negro—Continued**

1	15	16	17	18	19	20	21	22	23									
										Withdrawals			Enrollment			Membership		
										All W's			E <sup>1</sup> +E <sup>2</sup> +R <sup>2</sup>			All E's+All R's—All W's		
Type of School																		
a. Primary (Grade 4 & below)																		
b. Elementary (Grades 5, 6 & 7)																		
c. Secondary (Grades 8-12)																		
d. Total (a+b+c)*																		

**Table 6b Negro—Continued**

1	24	25	26	27	28	29	30	31	32								
										Aggregate Days Attendance				Aggregate Days Membership			
										M		F		M		F	
Type of School																	
a. Primary (Grade 4 & below)																	
b. Elementary (Grades 5, 6 & 7)																	
c. Secondary (Grades 8-12)																	
d. Total (a+b+c)*																	

\*Total days taught by all full-time teachers divided by the number of full-time teachers.

†Total aggregate days attended divided by average days taught.

‡Total aggregate days membership divided by average days taught.

§Aggregate days attendance divided by aggregate days membership.

\*Data in columns 2, 30, 31, and 32 are not to be added. Each line in these columns is to be calculated separately according to the directions given just above. See footnote 1 on sheets 15, 16, and 17.

School Year

County or City

**Table 6c White and Negro—Distribution of Attendance Data in Regular Day Schools by Type of School with Length of Term**

1	2	3	4	5	6	7	8	9	10	11	12	13	14								
														Original Entries						Re-entries	
														Average <sup>1</sup> Days Taught			E's			All E's	
Type of School		M	F	T	M	F	T	M	F	T	M	F	T								
a. Primary (Grade 4 & below)																					
b. Elementary (Grades 5, 6 & 7)																					
c. Secondary (Grades 8-12)																					
d. Total (a+b+c)*																					

**Table 6c White and Negro—Continued**

1	15	16	17	18	19	20	21	22	23									
										Withdrawals			Enrollment			Membership		
										All W's			E's+E's+R's			All E's+All R's—All W's		
Type of School	M	F	T	M	F	T	M	F	T									
a. Primary (Grade 4 & below)																		
b. Elementary (Grades 5, 6 & 7)																		
c. Secondary (Grades 8-12)																		
d. Total (a+b+c)*																		

**Table 6c White and Negro—Continued**

1	24	25	26	27	28	29	30	31	32									
										Aggregate Days Attendance			Aggregate Days Membership			Average <sup>1</sup> Daily Attendance	Average <sup>1</sup> Daily Membership	Per Cent of Attendance <sup>2</sup>
										M			F					
Type of School																		
a. Primary (Grade 4 & below)																		
b. Elementary (Grades 5, 6 & 7)																		
c. Secondary (Grades 8-12)																		
d. Total (a+b+c)*																		

\*Total days taught by all full-time teachers divided by the number of full-time teachers.  
 \*Total aggregate days attended divided by average days taught.  
 \*Total aggregate days membership divided by average days taught.  
 †Aggregate days attendance divided by aggregate days membership.  
 \*Data in columns 2, 30, 31, and 32 are not to be added. Each line in these columns is to be calculated separately according to the directions given just above. See footnote 1 on sheets 15, 16, and 17.





(County or City)  
**Table 7—Miscellaneous Items (Continued)**

(School Year)

1 CLASSIFICATION		2		3	4	5
		NUMBER POSITIONS		AVERAGE SALARY	AVERAGE SALARY	AVERAGE SALARY
		W	N	White	Negro	WHITE & NEGRO
4a. Number Positions and Average Annual Salary Principals and Head Teachers-Elementary Schools Only.	Male					
	Female					
4b. Number Positions and Average Annual Salary Principals and Head Teachers-Secondary Schools Only.	Male					
	Female					
4c. Number Positions and Average Annual Salary Principals and Head Teachers-Combined Sec. and Elem. Schools.	Male					
	Female					
5. Number Positions and Average Annual Salary Elem. Teachers (Exclude Suprs., Prins., Head Tchrs. & Voca.)	Male					
	Female					
6a. Number Positions and Average Annual Salary Sec. Teachers (Exclude Suprs., Prins., Head Tchrs. & Voca.)	Male					
	Female					
6b. Number Positions and Average Annual Salary Vocational Teachers.	Male					
	Female					
7. Number positions and Average Annual Salary Supervisors, and Visiting Teachers.	Male					
	Female					
8. Average Annual Salary of All Teachers (Exclude Supervisors, Principals, Head Teachers, and Visiting Teachers). (Include only 5, 6a and 6b above).	Male	x x x	x x x			
	Female	x x x	x x x			
9. Number of Positions	Total			x x x x	x x x x	x x x x
I T E M				WHITE	NEGRO	WHITE & NEGRO
10. Cost of Elementary Salaries per Pupil in A. D. A. *						
11. Cost of Secondary Salaries per Pupil in A. D. A. †						
12. Cost of Operation per Pupil in A. D. A. (See Instructions, reverse side of page).				x x x x	x x x x	
13. Value of Sites and Buildings.						
14. Value of Furniture and Equipment.						
15. Value of School Buses (publicly owned.)						
16. Total Value of School Property.						
17. Total Number of School Plants in Use.						
— ADJUSTED AVERAGE DAILY ATTENDANCE —				PRIMARY & ELEMENTARY	SECONDARY	TOTAL
18. Average Daily Attendance, page 8, Col. 30, Lines a, b, c, and d.						
19. Average Daily Attendance of Pupils for Whom You Pay Tuition. ††						
20. Total (Item 18 plus Item 19).						
21. Average Daily Attendance of Non-resident Pupils for Whom You Receive Tuition. ‡						
22. Average Daily Attendance for Determining Per Capita Cost (Item 20 minus Item 21).						
23. Average Daily Attendance of Pupils under 6 and over 20 years of age.						
24. Net Average Daily Attendance, Adjusted for Distributing State Funds (Item 22 minus Item 23). †††						

See Instructions on Reverse Side.

## INSTRUCTIONS

\* When principals or teachers (including Librarians) devote one-fourth or more of their time to instructing other than regular day elementary pupils their salaries are to be prorated according to the time devoted to the assigned work. See sixth page of Principal's or Head Teacher's Report.

† Prorate salaries when appropriate as directed in Note \* above.

†† Multiply number pupils for whom you pay tuition by per cent of attendance, page 8, col. 32, in Table 6c, when specific report of A.D.A. is not available.

‡ Multiply number pupils for whom you receive tuition by per cent of attendance, page 8, col. 32, in Table 6c, when specific report of A.D.A. is not available.

‡‡ This is the figure upon which State reimbursement is based. Tuition accounts between a county and a separate school district within that county are ignored in this calculation.

Page 10—Line 12—In determining the Cost of Operation per Pupil in A. D. A., use the following method:

Total Cost of Operation (Recapitulation, Financial Section, Sheet #3) less 17b2, and less amount received for tuition from other counties and/or cities, (Line 29, Sheet #1)—divided by A. D. A. (Line 22, Sheet #10).  
ENTER PER CAPITA COST THUS OBTAINED ON LINE 12, Sheet #10.

NOTE: Do not include capital outlay and debt service in the total cost of operation.

Please refer to mimeographed instruction.

Age <sup>1</sup>	Un-graded	Kindergarten or Nursery School	Grades												Totals			
			1	2	3	4	5	6	7	8	9	10	11	12				
Under 5																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20 and Over																		
TOTALS																		
Number Promoted																		
Number Retained:																		

**Table 8a—White—Age Grade Distribution for All Original Entry Pupils (E<sub>1</sub> + E<sub>2</sub>) Recorded During the School Year 19\_\_\_\_-19\_\_\_\_ and the Number of Pupils Promoted and Retained During the School year by Grade.**

<sup>1</sup>The school age of pupils is as of September 1 of the school year.  
<sup>2</sup>Number Promoted plus Number Retained will not ordinarily equal the Total above.

**Table 8b—Negro—Age Grade Distribution for All Original Entry Pupils ( $F_1 + E_2$ ) Recorded During the School Year 19\_\_\_\_-19\_\_\_\_ and the Number of Pupils Promoted and Retained During the School year by Grade.**

County or City	Ages <sup>1</sup>	Un-graded School	Kindg. or Nursery	GRADES												Totals	
				1	2	3	4	5	6	7	8	9	10	11	12		
	Under 5																
	5																
	6																
	8																
	9																
	10																
	11																
	12																
	13																
	14																
	15																
	16																
	17																
	18																
	19																
	20 and Over																
	TOTALS																
	Number Promoted <sup>2</sup>																
	Number Retained <sup>3</sup>																

<sup>1</sup>The school age of pupils is as of September 1 of the school year.  
<sup>2</sup>Number Promoted plus Number Retained will not ordinarily equal the Total above.

**Table 8c—White and Negro—Age Grade Distribution for All Original Entry Pupils ( $E_1 + E_2$ ) Recorded During the School Year 19\_\_\_\_ and the Number of Pupils Promoted and Retained During the School Year by Grade.**

Ages <sup>1</sup>	Un-graded	Kindergarten Nursery School	GRADES												Totals			
			1	2	3	4	5	6	7	8	9	10	11	12				
Under 5																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20 and Over																		
TOTALS																		
Number Promoted <sup>2</sup> :																		
Number Retained <sup>3</sup> :																		

<sup>1</sup>The school age of pupils is as of September 1 of the school year.  
<sup>2</sup>Number Promoted plus Number Retained will not ordinarily equal the Total above.

County or City

School Year

Table 9—Physical Inspection

1  ITEM	2		3		4		5		6		7	
	WHITE		NEGRO		WHITE AND NEGRO		WHITE AND NEGRO		WHITE AND NEGRO		WHITE AND NEGRO	
	No. Defects	No. Corrections	No. Defects	No. Corrections	No. Defects	No. Corrections	No. Defects	No. Corrections	No. Defects	No. Corrections	No. Defects	No. Corrections
Eyes												
Ears												
Throat												
Teeth												
Weight												
Speech												
Crippled												
Vaccination												
Diphtheria Immunization												
<b>Totals</b>												
Number Pupils With One or More Defects or Corrections												

5-Point Attainment:

Number of 5-Points

Minimum			
High			
Gold			
Total			

Table 10—Distribution of High School<sup>1</sup> Graduates by Ages

1  Ages <sup>2</sup>	2			3			4			5			6			7			8			9			10		
	White			Negro			White and Negro			White and Negro			White and Negro			White and Negro			White and Negro			White and Negro					
	M	F	T	M	F	T	M	F	T	M	F	T	M	F	T	M	F	T	M	F	T	M	F	T			
14 or Less																											
15																											
16																											
17																											
18																											
19																											
20 *																											
Over 20																											
Total																											

<sup>1</sup>Include only graduates who have completed four years of high school work.

<sup>2</sup>Determine pupil age as of last birthday on or prior to September 1 last.

County or City

**TABLE 11-A - White**  
**NUMBER OF TEACHERS AND PUPILS BY TYPE OF SCHOOL AND TYPE OF INSTRUCTION**

1 Type of Instruction	2	3	4	5	6	7	8	9	10	11	12	13	14	
	REGULAR DAY SCHOOLS							SUMMER DAY SCHOOLS						
	NUMBER TEACHERS				NO. PUPILS ENROLLED <sup>1</sup>			NUMBER TEACHERS			NUMBER PUPILS ENROLLED			
	M	F	TOTAL		M	F	Total	M	F	Total	M	F	Total	
Indi-viduals			Equated Full-Time											
1. Primary & Elementary														
2. Secondary (Grs. 8-12)														
3. Total (1 & 2, minus duplicates)														
4. Agriculture <sup>2</sup>														
5. Commerce <sup>2</sup>														
6. Home Econ. <sup>2</sup>														
7. Trade & Ind. <sup>2</sup>														
8. Distributive <sup>2</sup>														
9. Other Voca. <sup>2</sup>														
10. Shop or Ind. Arts <sup>2</sup>														

Table 11-a—White (Continued)

Type of Instruction	15	16	17	18	19	20	21	22	23	24	25	26
	NIGHT AND EVENING ADULT SCHOOLS OR CLASSES						PART-TIME & CONTINUATION SCHOOLS OR CLASSES					
	NUMBER TEACHERS			NUMBER PUPILS ENROLLED			NUMBER TEACHERS			NUMBER PUPILS ENROLLED		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total
1. General Education												
2. Vocational Education												
3. Total (1 & 2, minus duplicates)												
4. Agriculture <sup>2</sup>												
5. Commerce <sup>2</sup>												
6. Home Econ. <sup>2</sup>												
7. Trade & Industrial <sup>2</sup>												
8. Distributive Education <sup>2</sup>												
9. Other Voca. <sup>2</sup>												
10. Shop or Ind. Arts <sup>2</sup>												

1 These totals in Columns 6, 7, and 8 are the same as line d, Columns 18, 19, and 20 on Sheet 6 White.

2 The same pupil may be listed in more than one subject and in more than one school, hence Items 4-10 (incl) may carry duplicates. It is possible that the same teacher is teaching in one or more of the four types of schools.



County or City

**NUMBER OF TEACHERS AND PUPILS BY TYPE OF SCHOOL AND TYPE OF INSTRUCTION**

TABLE 11-B - Negro

Type of Instruction	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	REGULAR DAY SCHOOLS								SUMMER DAY SCHOOLS					
	NUMBER TEACHERS				NO. PUPILS ENROLLED <sup>1</sup>				NUMBER TEACHERS			NUMBER PUPILS ENROLLED		
	M	F	TOTAL		M	F	Total	M	F	Total	M	F	Total	
Indi-viduals			Equated Full-Time											
1. Primary & Elementary														
2. Secondary (Grs. 8-12)														
3. Total (1 & 2, minus duplicates)														
4. Agriculture <sup>2</sup>														
5. Commerce <sup>2</sup>														
6. Home Econ. <sup>2</sup>														
7. Trade & Ind. <sup>2</sup>														
8. Distributive <sup>2</sup>														
9. Other Voca. <sup>2</sup>														
10. Shop or Ind. Arts <sup>2</sup>														

Table 11-b—Negro (Continued)

Type of Instruction	15	16	17	18	19	20	21	22	23	24	25	26
	NIGHT AND EVENING ADULT SCHOOLS OR CLASSES						PART-TIME & CONTINUATION SCHOOLS OR CLASSES					
	NUMBER TEACHERS			NUMBER PUPILS ENROLLED			NUMBER TEACHERS			NUMBER PUPILS ENROLLED		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total
1. General Education												
2. Vocational Education												
3. Total (1 & 2, minus duplicates)												
4. Agriculture <sup>2</sup>												
5. Commerce <sup>2</sup>												
6. Home Econ. <sup>2</sup>												
7. Trade & Industrial <sup>2</sup>												
8. Distributive Education <sup>2</sup>												
9. Other Voca. <sup>2</sup>												
10. Shop or Ind. Arts <sup>2</sup>												

1 These totals in Columns 6, 7, and 8 are the same as line d, Columns 18, 19, and 20 on Sheet 7 Negro.

2 The same pupil may be listed in more than one subject and in more than one school, hence Items 4-10 (incl) may carry duplicates. It is possible that the same teacher is teaching in one or more of the four types of schools.

County or City

**NUMBER OF TEACHERS AND PUPILS BY TYPE OF SCHOOL AND TYPE OF INSTRUCTION**

TABLE 11-C - White & Negro

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Type of Instruction	REGULAR DAY SCHOOLS							SUMMER DAY SCHOOLS					
	NUMBER TEACHERS				NO. PUPILS ENROLLED <sup>1</sup>			NUMBER TEACHERS			NUMBER PUPILS ENROLLED		
	M	F	TOTAL		M	F	Total	M	F	Total	M	F	Total
			Individuals	Equated Full-Time									
1. Primary & Elementary													
2. Secondary (Grs. 8-12)													
3. Total (1 & 2, minus duplicates)													
4. Agriculture <sup>2</sup>													
5. Commerce <sup>2</sup>													
6. Home Econ. <sup>2</sup>													
7. Trade & Ind. <sup>2</sup>													
8. Distributive <sup>2</sup>													
9. Other Voca. <sup>2</sup>													
10. Shop or Ind. Arts <sup>2</sup>													

Table 11-c—White and Negro (Continued)

Type of Instruction	15	16	17	18	19	20	21	22	23	24	25	26
	NIGHT AND EVENING ADULT SCHOOLS OR CLASSES						PART-TIME & CONTINUATION SCHOOLS OR CLASSES					
	NUMBER TEACHERS			NUMBER PUPILS ENROLLED			NUMBER TEACHERS			NUMBER PUPILS ENROLLED		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total
1. General Education												
2. Vocational Education												
3. Total (1 & 2, minus duplicates)												
4. Agriculture <sup>2</sup>												
5. Commerce <sup>2</sup>												
6. Home Econ. <sup>2</sup>												
7. Trade & Industrial <sup>2</sup>												
8. Distributive Education <sup>2</sup>												
9. Other Voca. <sup>2</sup>												
10. Shop or Ind. Arts <sup>2</sup>												

1 These totals in Columns 6, 7, and 8 are the same as line d, Columns 18, 19, and 20 on Sheet 8 White and Negro.

2 The same pupil may be listed in more than one subject and in more than one school, hence Items 4-10 (incl) may carry duplicates. It is possible that the same teacher is teaching in one or more of the four types of schools.



**CERTIFICATE**

I hereby certify that this is a true and correct report, both financial and statistical, for the school year \_\_\_\_\_ according to the best of my knowledge and belief.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Division Superintendent of Schools

\_\_\_\_\_  
Clerk of School Board

6/1/57

INSTRUCTIONS

FOR MAKING DIVISION SUPERINTENDENT'S ANNUAL REPORT

(Form S-2)

PART I

FINANCIAL (Sheets Nos. 1, 2, 3, 3a, 3b, 3c)

Sheet No. 1 - Receipts

- (a) R-1. Include reimbursement on account of Basic Appropriation and Foster Home Children.
- (b) R-5. Local Supervision - Include under this item, in addition to supervision funds, State funds received as reimbursement for the salary of visiting teachers.
- (c) R-6. Special and Adult Education - Enter separately on indented lines amounts received for salaries and supplies.
- (d) R-7. Supervising Principals - Enter here State funds received as reimbursement for supervising principals on twelve-months basis.
- (e) R-8. Discretionary Fund - To maintain nine months term.
- (f) R-9. Vocational - Enter separately on indented lines amount received for salaries, travel, buildings, and equipment according to classification shown on reverse side of Sheet No. 1. Report remittances on account of adult vocational classes under R-9, and not under R-6.

State reimbursement for Farm Machinery Repair classes and School Community Canneries should be reported under R-9 and not under R-12.

(g) Federal Funds

- R-14. Forest Reserve Fund sent to you through the office of the State Comptroller.
- R-15. School Lunch Fund sent to you through the State Board of Education. Include Special Milk Fund remittances under this heading.
- R-16 and R-17. Public Laws 815 and 874 sent to you direct.

Note: Please do not report vocational education reimbursement under Federal Funds. Funds received under Public Law 815 for school construction may be entered either under R-16 or under A, Item 4, Sheet No. 3c. Do not duplicate.

Funds received under P.L. 874 for Maintenance and Operation must be entered under R-17.

Sheet No. 1 (continued)

All Veterans Training Funds should be reported on Sheet 3b.

- (h) R-23. District Levies - Enter separately on indented lines amount received for capital outlay and amount received for payment of indebtedness. A line is provided for use in reporting town school districts.
- (i) R-27. Enter here the appropriation made by the city council or board of supervisors for the basic salary of the division superintendent, provided this money is turned over to the school board and not paid directly to the division superintendent.
- (j) R-33. Cafeterias - Enter here net profit, if any, from the operation of cafeterias if the school board is operating cafeterias or if profits are turned over to the school board. Do not include sales receipts.
- (k) R-34. Sale of textbooks - Enter here net profit from the sale of textbooks. Do not include sales receipts.
- (l) R-37. Sale of Equipment - Indicate under (a) receipts from sale of school buses when sales have been made directly by the school board and the bus not traded in on a new bus.
- (m) R-39. Separate gasoline tax refunds applicable to school buses under (a); all other vehicles under (b).
- (n) R-42. Amount reported here must be itemized on reverse side of Sheet No. 1. However, do not list any item under this heading for which specific line items have been provided.
- (o) R-50. This item is to take care of receipts from sale of investments which were reported as disbursements during previous years.

Sheet No. 2 - Disbursements

- (a) Item 102 (a) Local - Enter here expenditure of funds provided by the city council or board of supervisors for the basic salary of the division superintendent provided this money was turned over to the school board and not paid directly to the division superintendent.

Regular Day Schools

- (b) Item 133 - Compensation of Principals and Head Teachers. (Note - See definitions on Sheet No. 5 of the report form and instructions for Sheets No. 5 and 10 on Pages 7, 8 and 9 of these instructions.)
  - (1) Elementary Schools Only - Enter here all salaries paid for those positions reported in classification 4a, Column 2, Table 7, Sheet No. 10.

Sheet No. 2 (continued)

- (2) Secondary Schools Only - Enter here all salaries paid for those positions reported in classification 4b, Column 2, Table 7, Sheet No. 10.
  - (3) Combined Elementary and Secondary Schools - Enter here all salaries paid for those positions reported in classification 4c, Column 2, Table 7, Sheet No. 10.
- (c) Item 134 - Compensation of Teachers. (Note - See instructions for Sheet No. 10.)
- (1) Elementary Teachers - Enter here all salaries paid teachers for positions reported in classification 5, Column 2, Table 7, Sheet No. 10.
  - (2) Secondary Teachers (excluding teachers of vocational subjects) - Enter here all salaries paid teachers for positions reported in classification 6a, Column 2, Table 7, Sheet No. 10.
  - (3) Vocational Teachers - Enter here all salaries paid teachers for positions reported in classification 6b, Column 2, Table 7, Sheet No. 10.
  - (4) Report substitute teachers under 17b1 - Regular Day Schools.  
  
(Note: The salaries for music teachers and librarians will be included in the salaries for high school or elementary teachers. Directors of instruction should be included under the heading "Compensation of Supervisors.")
- (d) Item 135 - Compensation of Supervisors.
- (1) In addition to entering the salaries paid directors of instruction and supervisors under the proper subhead, include the salaries paid visiting teachers.
  - (2) In case a person has been employed by the school board in the capacity of an attendance officer, the salary paid such a person should be entered under "Co-ordinate Activities," 17c, Item 129, and not under 135.

Evening, Part-time, and Summer School

- (e) Summer Schools - The term "Summer School" is interpreted to mean any class conducted by the school during the summer months for which credit is given. The regular courses offered in the vocational and academic fields in connection with their regular program shall be reported as part-time and/or evening classes in the usual way and should not be reported as summer school.
- (f) Item 129 - Co-ordinate Activities - Refer to instructions under Item 135 concerning attendance officer.

Sheet No. 2 (continued)

(g) Auxiliary Agencies - Transportation of Pupils.

- (1) Item 136 - Enter here all expenditures for salaries of bus drivers - school board owned equipment.
- (2) Item 142 - Garage employees - School bus operation only.
- (3) Item 219a - Enter here all expenditures for school buses operated under contract system - individually owned or partly owned by school board and individual.
- (4) Item 219b - Enter all costs of transporting children by public utility in lieu of providing school board owned buses or service by contract.
- (5) Items 210 and 211 - Enter here expenditures for school board owned equipment only.
- (6) Item 310 - See Special Instructions below.

Sheet No. 3 - Operation of School Plant

- Item 123 - Include compensation paid drivers of county or city owned school equipment other than school buses.

Sheet No. 3b

In accordance with previous advices, we have eliminated the Veterans Training expenditures from the regular report and we are requesting the financial information on Sheet No. 3b. Statistical information will be secured through the respective services from reports which you have already furnished.

Sheet No. 3c - School Construction Fund

In Supts. Memo. No. 2464, dated April 4, 1950, we suggested that School Construction Funds be handled through a separate account. In accordance with that request we are providing a form on which all receipts and disbursements for school construction under H.B. No. 96 shall be reported.

Normal capital outlay expenditures should be reported on Sheet No. 3, as heretofore.

Do not duplicate receipts and expenditures on Sheets Nos. 1, 2, 3, and 3c.

SPECIAL INSTRUCTIONS

School Lunch (Cafeterias) and Textbooks

In accordance with recent trends in public school finance, with particular reference to local effort and for the purpose of uniformity in reporting, we are requesting that only the following items be included in your annual report.



School Lunch Program

Under Receipts:

- R-15 - Federal reimbursement channelled through the State for school lunch programs.
- R-19 and/or R-20 - Local tax funds made available for this purpose.
- R-33 - Profits from sales, if deposited in school operating fund.

Under Disbursements:

- Sheet 2, 17d3, Line 310 - Expenditure of State reimbursement and local tax funds for school lunches.

Textbooks

Under Receipts:

- R-11 - State reimbursement for free textbooks.
- R-19 and/or R-20 - Local tax funds made available for this purpose.
- R-34 - Profit from sales if deposited in school operating fund.

Under Disbursements:

- Sheet 2, 17b3, Line 320 - Textbooks furnished free from State and local tax funds.

Note: These instructions apply to the financial report (Form S-2 only) and do not affect your book records and accounts in which you record all receipts and disbursements.

Do not duplicate receipts or disbursements on Sheets 1, 2, 3, and 3c.

Jointly Owned and Operated Schools

The county responsible for the records and accounts of jointly owned and operated schools shall maintain the records in accordance with the financial classifications approved by the State Department of Education.

At the end of the year, a report will be made to each participating county showing its prorata share of the receipts and disbursements of operating such schools. Each participating county will then combine the report showing its share of receipts and disbursements of the jointly owned school with the report showing the cost of operating the regular public schools within its own county. (In the consolidation of these reports, payments made by the county to the jointly owned school should be eliminated and the corresponding receipt by the jointly owned school should be eliminated in order to avoid duplication.)

Average daily attendance will be claimed by each participating county and not by the county acting as disbursing agent.

Jointly Owned and Operated Schools (continued)

Participating counties of each jointly owned and operated school will determine the reporting procedure to be followed during the school year. In other words, monthly, quarterly, semi-annual, or annual settlements may be made.

Average salaries will be determined by the use of fractions applied to the county's share of the salaries paid said teachers.

Technical Schools

Accounts and records of such schools will be kept entirely separate from those of the regular public free school system, but the same financial classifications shall be used. At the end of the school year a report will be made to the State Department of Education on Form S-2, and marked "Technical School."

PART II

STATISTICAL (Sheets Nos. 4 through 19)

Sheet No. 4

1. Tables 1 and 2 are self-explanatory.
2. Table 3 is entirely administrative. If the division superintendent is clerk of the school board, his name and address are recorded in Table 2, but he should also be included in Table 3 under "b. Number of Part-time Clerks and Secretaries." Space has been provided to show number of clerks and secretaries assigned to principals' offices. Note 1 - Include Assistant Superintendents, Directors or Supervisors, but not Supervisors of Instruction.

Sheet No. 5

1. Table 4 - "Distribution of Principals and Head Teachers according to Size and Type of School."  
(Note - See definitions Sheet No. 5 of the report.)

Col. 12 is the total of Cols. 2, 4, 6, 8, and 10 on the same line.  
Col. 13 is the total of Cols. 3, 5, 7, 9, and 11 on the same line.  
Col. 14 is the total of Cols. 12 and 13 on the same line.  
Col. 23 is the total of Cols. 15, 17, 19, and 21 on the same line.  
Col. 24 is the total of Cols. 16, 18, 20, and 22 on the same line.  
Col. 25 is the total of Cols. 23 and 24 on the same line.

2. Table 5 - "Distribution of Custodial and Other Employees Paid from Public School Funds" - is well defined by directions on the blank.

Cols. 4 and 5 - "School Repair Men<sup>4</sup>" is intended to include mechanics for general school repairs rather than specialized auto mechanics listed under "School Buses<sup>6</sup>," Cols. 18 and 19.

Sheets Nos. 6, 7, and 8

Tables 6a, 6b, and 6c are duplicates for White, Negro, and Total White and Negro, respectively. These sheets are summaries of the Virginia Teachers' Term Reports or of summaries prepared by principals and head teachers. The records of the teachers must be true and accurate, which demands a mastery of the definitions, codes, directions, and forms in the Virginia Teacher's Register.

Specific directions are carried in the Register and on the sheets of the Division Superintendent's Annual Report.

It is most important that all counties and cities conform to the grade distribution shown in Tables 6a, 6b, and 6c. Systems having junior high schools and such organizations as 6-5 and 6-6 should report sixth and seventh grade pupils on line "b" in these tables.

Sheets Nos. 6, 7, and 8 (continued)

Note: Homebound children who receive five or more hours of instruction per week or twenty or more hours of instruction per month, and are taught by regularly employed teachers should be included in all classifications on pages 6, 7, and 8 for the period so taught.

Sheet No. 9

1. Libraries - You will note that it is no longer necessary to give information as to the number of volumes, etc., kept in the separate room libraries. Simply indicate the totals for white and Negro schools on a city or county basis.
2. School Lunch Program - Inasmuch as the School Lunch Program is rapidly becoming an integral part of the administration of the schools, and in view of the fact that there appears to be considerable differences in the methods used in operating and administering such programs, it is believed that it will be of value to the respective divisions and the State Department of Education to secure State-wide data in regard to such activities. Report all school lunch operation on this page, irrespective of whether State reimbursement is received or not.

Sheet No. 10

Table 7 - Miscellaneous Items (continued)

Note: Column 2 in this table is the only place in the annual report where the total number of teaching positions in the county or city is given. Combined positions, such as agriculture teacher serving as principal also, should be reported 1/2 position under 4b or 4c, and 1/2 position under 6b. Use an appropriate decimal fraction for each new position created during the school session, and for each existing position discontinued during the school session. Also, in case the same position is filled by both a male and a female teacher during the school session, use the appropriate decimal fraction to show the part of the session each was employed. (See classification under which salary paid each is entered on page 3.)

In calculating the number of positions under Items 4a, 4b, 4c, 5, 6a, 6b, and 7, include only time devoted to regular day school work (do not include time devoted to summer school classes, night and evening classes, part-time and continuation classes). Likewise, in calculating the average annual salary under the foregoing Items, use only the salary received for regular day school work.

Item 4a - "Number of Positions and Average Annual Salary of Principals and Head Teachers - Elementary Schools Only" - Distribute in Col. 2, by sex and race, the totals of Line a, Table 4, Sheet No. 5. Divide Item 133(1), Sheet No. 2, by corresponding Item, Column 2 of this page to obtain average salaries.

Sheet No. 10 (continued)

Table 7 (continued)

- Item 4b - "Number of Positions and Average Annual Salary of Principals and Head Teachers of Secondary Schools Only" - Distribute in Col. 2, by sex and race, the totals of Line b, Table 4, Sheet No. 5. Divide Item 133(2), Sheet No. 2, by corresponding Item, Column 2 of this page to obtain average salaries.
- Item 4c - "Number of Positions and Average Annual Salary of Principals and Head Teachers of Combined Secondary and Elementary Schools" - Distribute in Column 2, by sex and race, the totals of Line c, Table 4, Sheet No. 5. Divide Item 133(3), Sheet No. 2, by corresponding Item, Column 2 of this page to obtain average salaries.
- Item 5 - "Number of Positions and Average Annual Salary of Elementary Teachers" - Enter in Column 2, by race and sex, the number of elementary teaching positions. Divide Item 134(1), Sheet No. 2, by corresponding Item, Column 2 of this page to obtain average salaries.
- Item 6a - "Number of Positions and Average Annual Salary of Secondary Teachers" - Enter in Column 2, by race and sex, the number of secondary teaching positions, excluding vocational positions. Divide Item 134(2), Sheet No. 2, by corresponding Item, Column 2 of this page to obtain average salaries.
- Item 6b - "Number of Positions and Average Annual Salary Vocational Teachers" - Enter in Column 2, by race and sex, the number of secondary vocational teaching positions. Divide Item 134(3), Sheet No. 2, by corresponding Item, Column 2 of this page to obtain average salaries.
- Item 7 - "Number of Positions and Average Annual Salary of Supervisors" (Including Directors of Instruction and Visiting Teachers) - Enter in Column 2, by race and sex, the number of supervising positions. Divide Item 135, Sheet No. 2, by corresponding Item, Column 2 of this page to obtain average salaries.
- Item 8 - "Average Annual Salary of All Teachers" - Divide the sum of similar Items (example - White, Male) within Item 134(1), (2), and (3), Sheet No. 2, by sum of corresponding Items under Items 5, 6a, and 6b, Column 2, Sheet No. 10.
- Item 9 - "Number of Positions" - The total number of instructional positions by race - (Total of Items 4a, 4b, 4c, 5, 6a, 6b, and 7). (Note - Col. 5 - "Average Salary - W. & N." - Only one figure is desired opposite each number classification - namely, the average salary for the classification including all positions whether held by males, females, white or Negro.)
- Items 10 and 11 - The term "Salaries" rather than "Instruction" is being used to secure more uniform reporting from the various divisions.

Sheet No. 10 (continued)

Table 7 (continued)

Item 12 - See Instruction - reverse side of Sheet 10.

Item 13 - Report present value of all school buildings owned by the school board, including land and sites. (This should be same as reported for year on School Plant Inventory.)

Item 14 - Report present value of all furniture and equipment owned by the school board. (This should be same as reported for year on School Plant Inventory.)

Item 15 - Report present value of all publicly owned school buses (complete unit, or chassis or body). This figure should be based on the total original cost of publicly owned transportation equipment reported on P.T. 4 - Transportation Inventory Report submitted to State Supervisor of Pupil Transportation, and should be computed by depreciating the original cost by 8% for each year that the bus has been in service. After 12 or more years, the present value of any bus, or bus body, should be considered to be 4% of the original cost.

Item 19 - Pupils for whom tuition is paid to a separate town school district within the county are not to be counted here, as they are already counted in the total A.D.A. for the county.

In the past, some division superintendents have experienced difficulty in securing a report on the A.D.A. of tuition pupils. Since they know the number of pupils for whom they pay or receive tuition, a close estimate of the A.D.A. can be made by assuming that the tuition pupils attend as regularly as non-tuition pupils. Hence, when specific A.D.A. data are not available, the calculations described in footnotes on back of Sheet No. 10 will be acceptable.

Item 21 - Include all pupils from other divisions for whom tuition is paid from public funds. All pupils from other divisions for whom tuition is paid by individuals must be reported here unless the State reimbursement on A.D.A. has been subtracted from the tuition charge.

Item 23 - The A.D.A. of pupils under 6 years of age not legally admitted to the primary grades as provided in Section 22-218, Virginia School Laws, must be entered under this Item, along with the A.D.A. of pupils over 20 years of age. Since ages are recorded as of September 1, the only pupils whose ages may be shown as under 6 years of age on Age Grade Distribution and legally admitted to the primary grades in any school year are pupils in an annual promotion system whose sixth birthday occurs between September 1 and October 1, and pupils in a semi-annual promotion system admitted for the first semester whose sixth birthday occurs between September 1 and October 1 and pupils admitted for the second semester whose sixth birthday occurs between September 1 and March 1.

Note: It is important that we secure accurate information concerning average daily attendance, both elementary and secondary.

Sheets Nos. 11, 12, and 13

"Age Grade Distribution"

These are duplicate sheets for white, Negro, and total white and Negro. The footnote defines the school age as of September 1 of the school year. In conformity with the age, the grade status of that date (September 1) is the grade to report - not the grade to which the pupil has been promoted during the school year.

Each teacher reports only original entry pupils (E<sup>1</sup> and E<sup>2</sup>) on the Age Grade table. This avoids any duplicates and includes every pupil enrolled in the public schools of the State during the school year. The grand totals of the Age Grade tables, Sheets Nos. 11, 12, and 13, should check with the totals in Column 11, Line d, on Sheets Nos. 6, 7, and 8, respectively.

The Virginia Teacher's Register does not provide for a summary classification of all pupils into the former Promoted, Failed, Dropped classes. This Age Grade form calls for Number Promoted and Number Retained. These two classes will not account for all the pupils reported in the Age Grade table, except in classrooms or schools where there have been no "Withdrawals." A pupil is "promoted" when the record shows that he is to enter a higher grade next year. He is "retained" when he will be enrolled in the same grade next year.

Sheet No. 14

Table 9 - "Physical Inspection" - Care should be taken to see that the "Number of Corrections" for vaccinations and diphtheria immunization is the number for this school year only.

Sheets Nos. 15, 16, and 17

"Number of Teachers and Pupils by Type of School and Type of Instruction"

With adult education, summer schools, evening schools, and part-time schools playing such a large part in education today, and likely to continue with an expanded program, it is important that we present in summary form a more complete picture of the total instructional program of the schools.

Sheets Nos. 15, 16, and 17 have as their purpose:

- (1) To include all instruction offered by the schools;
- (2) To show the ratio of the number of persons offering instruction to the number of pupils enrolled;
- (3) To give an estimate of the amount of instruction offered.

We are attempting to account for all of the instruction given in the schools provided it is directed by the public school system. This will include farm machinery repair, adult and part-time vocational education classes, general adult education, summer schools, etc., as well as the

Sheets Nos. 15, 16, and 17 (continued)

regular day school program. It is very important to break down into the various types of vocational classes (Lines 4 through 10) all requested information on vocational classes. (See Note 2, bottom of pages 15, 16, and 17, for instructions on filling out Lines 4 through 10, inclusive.)

"Number of Teachers" is the number of teaching positions in service during the school year, or the number of individuals giving instruction, whether they be principals, head teachers, full-time or part-time teachers. In order to present a picture of the equivalent of the number of full-time teachers, a part-time teacher is counted as one in Column 4 for each type of instruction he is giving, but in Column 5 he is counted as the appropriate fraction of a full-time teacher.

Sheet No. 18

Table 12 - "Number of Schools According to Average Membership and Number of Teachers" - In this table, the elementary grades and the secondary grades, even though under the same principal and housed in the same building, are counted as two schools. Hence, the totals in Columns 30, 31, and 32 may be larger than the number of buildings or the number of school plants.

Table 13 - Is for one-teacher schools only and is self-explanatory.

Sheet No. 19

"Certificate"

A printed sheet is provided along with the other pages of the Annual Report which is the certificate to be signed by the Superintendent and the Clerk.



### APPLICATION FOR STATE SCHOOL CONSTRUCTION FUND

To: THE STATE BOARD OF EDUCATION  
RICHMOND, VIRGINIA

Name of School \_\_\_\_\_

Race \_\_\_\_\_

The School Board for the County (or City) of \_\_\_\_\_ hereby makes application for State school construction funds in the amount of \$\_\_\_\_\_ for the purpose of  (a) new school building construction,  (b) current school building construction,  (c) addition to present building, or  (d) repair, renovation and improvement of existing buildings located at \_\_\_\_\_ as follows: (Describe briefly as to number of rooms, auxiliary facilities, etc.) \_\_\_\_\_

The said building, addition, or permanent improvement thereto, to be of \_\_\_\_\_ construction, will be used as an \_\_\_\_\_ building and is estimated to cost \$\_\_\_\_\_ (including cost of land, construction, equipment, etc.), for \_\_\_\_\_ pupils.

(Brick, frame, etc.)

Elem. Sch., H. S., Agric., H. E. etc.

Number

The site on which this building, addition, or permanent improvement will be located contains \_\_\_\_\_ acres, of which \_\_\_\_\_ acres are well suited and usable, or can be easily improved and made usable, for playground and recreational purposes.

The plans and specifications for the building or improvement have been approved by the division superintendent of schools or will be submitted to the Superintendent of Public Instruction for his approval. It is understood that the State Board of Education reserves the right to withhold any part of this grant if the plans and specifications approved by the Superintendent of Public Instruction are not followed. Adequate and satisfactory supervision of construction will be provided by the school board in accordance with the provisions of "Minimum Requirements and Standards for School Buildings," Regulations State Board of Education.

This project is included in the Four-Year School Building Construction Program (through June 30, 1954) approved by the State Board of Education on \_\_\_\_\_. The Board of Supervisors for the County, or the Council for the City, has by resolution (page 2), agreed to provide sufficient funds to complete this project for which State funds are requested.

The county (or city) has not authorized a bond issue, nor signed Literary Loan Fund bonds or notes for this project. However, the governing body of said county (or city) has agreed to provide sufficient funds to complete the project as evidenced by the resolution on page 2.

Given under my hand this the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

THE SCHOOL BOARD OF \_\_\_\_\_ COUNTY OR CITY

By \_\_\_\_\_ Chairman

ATTEST:

\_\_\_\_\_  
Clerk

At a Meeting of the Board of Supervisors for the County of \_\_\_\_\_ or the Council for the City of \_\_\_\_\_, held in the said County or City on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ :

WHEREAS, The School Board for the County of \_\_\_\_\_, or City of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, presented to this Board or Council, an application addressed to the State Board of Education of Virginia for the purpose of securing State School Construction Funds in the amount of \$\_\_\_\_\_ for the new school building (or for adding to or improving the present school building) at \_\_\_\_\_.

RESOLVED, that the application of the County or City School Board to the State Board of Education of Virginia for \$\_\_\_\_\_ from the School Construction Fund is hereby approved.

The Board of Supervisors for said County or Council of said City has, or will provide sufficient funds through cash appropriations and/or levy, to complete this project. If the School Board has sufficient funds on hand to complete the project, permission is hereby granted for the use of said funds, for the purpose designated in the application.

I hereby certify that the foregoing is a true copy as taken from the minutes of the Board of Supervisors for the County of \_\_\_\_\_ or the Council of the City of \_\_\_\_\_.

\_\_\_\_\_, Clerk

BOARD OF SUPERVISORS FOR THE

COUNTY OF \_\_\_\_\_

COUNCIL FOR THE

CITY OF \_\_\_\_\_

\_\_\_\_\_  
Date

FINANCIAL STATEMENT

COST OF PROJECT FOR WHICH THIS APPLICATION IS MADE:

Site	\$ _____
Construction	_____
Architect's Fees	_____
Equipment	_____
Total	\$ _____

FINANCIAL PLAN FOR CONSTRUCTION OF PROJECT:

State School Construction Fund	\$ _____	
Local Funds:		
Cash Appropriation	_____	
Tax Levy	_____	
Bond Issue	_____	(Approved _____ Date _____)
Literary Loan	_____	
Temporary Loan	_____	
Total	\$ _____	

INSTRUCTIONS:

The County or City School Board will be notified of the approval of this application. Said School Board will then submit copy of contract, performance bond, and insurance policy (including fire coverage) in force during construction. If the School Board acts as its own contractor, a resolution to that effect should be filed with the State Board of Education, accompanied by an insurance policy in force during construction. Upon receipt of the above information and documents, the State will then release 20% of the funds to be applied to this particular project; installment payments will be made upon request submitted on form S.C.F. No. 3 based on construction progress. The final 15% will be paid upon receipt of a resolution of the School Board to the effect that the building or buildings have been completed and accepted by the local School Board.

(DO NOT WRITE IN THESE SPACES)

Plans and specifications for this particular project have been approved by the State Board of Education.

\_\_\_\_\_ Date \_\_\_\_\_  
Supervisor of School Buildings

This application has been approved by the State Board of Education.

\_\_\_\_\_ Date \_\_\_\_\_  
Secretary State Board of Education

Copy of Contract, Performance Bond and Insurance Policy in force during construction filed with State Board of Education and found to be in order.

\_\_\_\_\_ Date \_\_\_\_\_  
Finance Director

PAYMENTS

<i>Date</i>	<i>Amount</i>	<i>Voucher No.</i>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Resolution of School Board certifying completion and acceptance of school building or particular work of repair received and attached to this application.

\_\_\_\_\_ Date \_\_\_\_\_  
Finance Director

# APPLICATION FOR STATE SCHOOL CONSTRUCTION FUND PAYMENT OF INDEBTEDNESS ONLY

TO: THE STATE BOARD OF EDUCATION  
RICHMOND, VIRGINIA

The School Board for the County (or City) of \_\_\_\_\_ hereby makes application for State School Construction Funds in the amount of \$\_\_\_\_\_ for the purpose of paying existing school indebtedness or school obligations of the county (or city) incurred for the construction of public school buildings.

The School Board further certifies, as evidenced by the attached resolution of this School Board, that \_\_\_\_\_ County (or City) has met its existing school construction needs through June 30, 1954.

Said State funds will be used to pay the following described indebtedness:

1.  Bond Issue;  Literary Loan;  Temporary Loan;  Other (Describe on reverse side)
2. Name of School \_\_\_\_\_
3. Address \_\_\_\_\_ Race \_\_\_\_\_
4. Elementary \_\_\_\_\_ High School \_\_\_\_\_ Other \_\_\_\_\_
5. Original cost, exclusive of site and equipment ....\$ \_\_\_\_\_
6. Balance due on amount reported on line 5 .....\$ \_\_\_\_\_
7. Rate of interest on present method of financing .... % \_\_\_\_\_
8. Balance remaining unpaid after application of  
State funds covered by this request .....\$ \_\_\_\_\_

Given under my hand this the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

SCHOOL BOARD OF \_\_\_\_\_ COUNTY OR CITY

Attest:

By \_\_\_\_\_ Chairman

\_\_\_\_\_ Clerk

Approved by State Board of Education \_\_\_\_\_, 19\_\_\_\_\_

\_\_\_\_\_  
*Secretary, State Board of Education*

Certified for payment \_\_\_\_\_, 19\_\_\_\_\_, in the amount of \$ \_\_\_\_\_

Voucher No. \_\_\_\_\_

\_\_\_\_\_  
*Supervisor Accounts and Records*

Form SCF No. 3 (Revised) 8-1-52

# REQUISITION FOR PAYMENT FROM STATE SCHOOL CONSTRUCTION FUND

(Mail to Finance Director, State Board of Education, Richmond, Va.)

(1) County or City \_\_\_\_\_ Date \_\_\_\_\_

(2) Name of School as shown on approved application \_\_\_\_\_

(3) Amount of State funds approved for use on this project..... \$ \_\_\_\_\_

(4) (a) Amount of Construction Contract(s) ..... \$ \_\_\_\_\_

(b) Architects' Fees ..... \$ \_\_\_\_\_

(c) Total Obligations to which these funds will be applied (a + b) ..... \$ \_\_\_\_\_

(State funds may not be used for equipment, except that which is built-in and generally regarded as a permanent part of the building.)

(5) Total Expenditures plus current payment due under contract ..... \$ \_\_\_\_\_

(6) Less amount reimbursed by State on this application to date including first payment of 20% \$ \_\_\_\_\_

(7) Balance due from State on account of incurred obligations (Item 5 minus Item 6)..... \$ \_\_\_\_\_  
(Total reimbursement, however, will not exceed amount reported on line 3.)

\_\_\_\_\_  
*Division Superintendent of Schools*

(The space below to be filled in by the State Department of Education)

The above requisition is herewith approved in the amount of \$ \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_  
*Finance Director*

Note: Upon approval by the State Board of Education of the school construction program and detailed plans and specifications for the specific project or projects, which shall be a part of said program, and if let to contract, the county or city shall submit a certified copy of the contract with performance bond and insurance policy in force during construction period. The State will then release 20% of State funds approved for the particular project, subsequent payments to be based upon construction progress; and final payment of 15% to be released when the building has been completed and accepted. The school board shall certify by resolution as to the completion and acceptance of each particular project.

When making request for final and/or full payment, please attach resolution of school board certifying completion and acceptance of building.

SCHOOL CONSTRUCTION PROGRAM

(Section 7-a of the Act)

July 1, 1949 - June 30, 1954

County or City

Name of School and Location	Race	Elementary or Secondary	Pupil Capacity	Construction Cost*	Remarks
A. <u>New Construction:</u> 1. New Buildings					
2. Additions to Present Buildings**					
B. <u>Current Construction for which County or City has not Authorized Issuance of Bonds (Not including Temporary Notes):</u> (If Literary Fund notes or notes have been signed, do not list under this heading.)					
C. <u>New and/or Current Construction for which Bonds have been Authorized or Notes Signed:</u>					
D. <u>Repair, Renovation and Improvement of Existing Buildings:</u>					

Clerk of Board

Date Approved by School Board  
(Resolution attached)

Chairman of School Board

\*Including architects' fees. Do not include cost of land or equipment.  
 \*\*Show pupil capacity for new construction only and not for entire school plant.  
 Note: - Explain briefly on reverse side, difference, if any, between this report and any plan previously submitted.

At a \_\_\_\_\_ meeting of the School Board for  
(regular or special)

\_\_\_\_\_ held on the \_\_\_\_\_ day of \_\_\_\_\_, 1950,  
(County or City)

the following resolution was adopted:

Whereas, the General Assembly of Virginia has enacted House Bill No. 96 providing grants by the State to the localities for aid in the construction of public school buildings, and

Whereas, the said House Bill No. 96 provides that the locality shall project a well-planned school building construction program, through June 30, 1954, which is necessary to the proper educational facilities of such locality, and

Whereas, the State Board of Education has by resolution provided that such a program shall be projected after careful study of the actual needs for such construction based on population studies, enrollment and attendance records, improvement of educational offerings, and economical operation, with due consideration for community centers and reasonable transportation policies, now therefore,

Be it resolved that the School Board for \_\_\_\_\_  
(County or City)

hereby certifies to the State Board of Education that the attached School Construction Program has been prepared in accordance with the provisions of the Act and Regulations of the State Board of Education, and

Be it further resolved that said School Construction Program is hereby approved.

\_\_\_\_\_  
Chairman of the School Board

Attest:

Date \_\_\_\_\_

\_\_\_\_\_  
Clerk of the Board



At a \_\_\_\_\_ meeting of the School Board for  
(regular or special)

\_\_\_\_\_ held on the \_\_\_\_\_ day of \_\_\_\_\_, 1950,  
(County or City)

the following resolution was adopted:

Whereas, the General Assembly of Virginia has enacted House Bill No. 96 providing grants by the State to the localities for aid in the construction of public school buildings, and

Whereas, the said House Bill No. 96 provides that whenever the State Board of Education finds that any county or city has met its existing school construction needs, the State Board of Education shall authorize the payment to such county or city of the amounts allocated to such county or city under the provisions of the Act to be used by the county or city to pay any existing school indebtedness or school obligation of the county or city incurred for the construction of public school buildings, and

Whereas, the State Board of Education has by resolution prescribed certain standards which must be met in order to meet the provisions of the Act, now therefore,

Be it resolved that the School Board for \_\_\_\_\_  
(County or City)

hereby certifies to the State Board of Education that in the opinion of this Board, school construction needs have been met and that such needs take into consideration adequate offerings, general conditions, and adequacy of available space, and

It is further certified that there are no schools operating on a double shift within said county or city and that the teacher-pupil ratio for primary grades is \_\_\_\_\_, for upper elementary grades is \_\_\_\_\_ and for high school grades \_\_\_\_\_.

Attest:

\_\_\_\_\_  
Clerk of the Board

\_\_\_\_\_  
Chairman of the School Board  
Date \_\_\_\_\_

REQUISITION FOR REIMBURSEMENT--SCHOOL CONSTRUCTION FUND  
VOCATIONAL BUILDINGS AND EQUIPMENT

Date \_\_\_\_\_

The School Board for \_\_\_\_\_ County (City) requests reimbursement from the School Construction Fund made available for buildings and/or equipment for vocational education facilities per approved application at:

\_\_\_\_\_ School

1. Amount of State aid approved under date of \_\_\_\_\_ \$ \_\_\_\_\_
2. Total cost of vocational facilities (Building and/or Equipment)..... \$ \_\_\_\_\_
3. Per cent of State funds to the cost of vocational facilities (Item 1 divided by Item 2)..... % \_\_\_\_\_
4. Total actual expenditures to date, including current contract obligations, on \_\_\_\_\_ vocational facilities. .... \$ \_\_\_\_\_
5. Reimbursable amount: \_\_\_\_\_ % (Not to exceed the percentage in Item 3 applied to Item 4)..... \$ \_\_\_\_\_
6. Less amount already reimbursed by State on this application to date..... \$ \_\_\_\_\_
7. Reimbursement requested (Item 5 minus Item 6)..... \$ \_\_\_\_\_

I certify that the above expenditures are in accordance with the application approved by the State Board of Education, and that State funds are being used on the project only for the purpose for which approval was granted by the State Board of Education.

\_\_\_\_\_  
Division Superintendent of Schools

Date \_\_\_\_\_ Approved for \$ \_\_\_\_\_

\_\_\_\_\_  
Director of Vocational Education