Memo

TO: District Office Administrators, Principals and Supervisors

FR: Clint Schutte, Assistant Superintendent of Business/Finance

DA: November 30, 2015

RE: Annual Updating of Three Year Capital Outlay Needs List

Fifteen years ago we developed a Three Year Capital Outlay Needs List for the district that is to be used as the guiding document in determining the annual budget and expenditures from the Capital Outlay Fund and to some degree, part of the Supplemental General Fund. That process starts in the fall of each year and culminates in the approval of a Capital Outlay expenditure plan for the district for each fiscal year.

This list is to be developed from the site level of each area with input by all employees in that area. It is to be a list that will have dreams and visions as well as much needed capital improvements. Items that should appear on this list are those that are considered capital needs. According to the Guidelines for Financial Reporting issued by the KSDE, "The following expenditures may be paid from the capital outlay fund: acquisition, construction, reconstruction, repair, remodeling, additions to furnishing and equipping buildings necessary for school district purposes, …architectural expenses incidental thereto, the acquisition of building sites, the undertaking and maintenance of asbestos control projects, the acquisition of school buses, …and acquisition of other equipment. (K.S.A. 72-8804) They would generally be items that meet the guidelines of the 700 object series of the Kansas Accounting Handbook. **Attached, please see an explanation of the difference between supplies and equipment and an alphabetized list of supplies and equipment as shared in the Kansas Accounting Handbook**. It should be understood that this will result in a multi-million-dollar plan because it does include dreams and visions as well as much needed capital improvements. Hopefully, some of those will be distinguished by the year requested and the priority number assigned to the request.

Listed below are the steps and dates I would like to have followed for the creation of this Three-Year Capital Outlay Needs List:

Step 1. Have staff members, including you, complete a Capital Outlay Needs List form (copies are attached). They should complete that form using the legend at the bottom of the form for category, location, year requested, priority number and status. They should also include their name and an estimated cost in the appropriate columns. Please complete the status section as well. If "A" is inserted for acquired, put the acquisition price in the estimated price column if that is known. If "D" is inserted for deleted, this indicates the item is no longer desired. Do not physically delete the item as it will leave us a history, should we need it. "R" indicates that an item is still requested or is a new request. Put that in the column to indicate that item is still on the list.

Step 2. After they have completed and turned in the form by the deadline date, please have that information entered into the Excel spreadsheet that is our database for the list. Just make additions and changes as stated above. Please type the person's name and location the same each time so that it will continue to sort correctly.

Step 3. Please have steps (1) and (2) electronically completed and e-mailed to Nadine Foreman in the Business Office by **January 29th**. Keep an electronic copy of your database for your building or area at your site, and as additions or corrections are made, please send the updated database to Nadine in the Business Office.

Step 4. The Business Office will compile a district-wide Three Year Capital Outlay list and have it available for the Board of Education by **February 22rd**.

The Three Year Capital Outlay Needs List should serve you as a guide in making capital outlay purchases and using capital outlay monies that are available for your building or site level. In some cases, if you are a supervisor of a program, you will need to meet with a principal or district office administrator to determine approximately what budget dollars will be available to you for your area for the upcoming fiscal year (2016-2017).

Since a limited number of dollars will be available to be expended in this plan, not all of your priorities will be funded and perhaps not even your top priorities will be funded. Hopefully, at least some of each area's priorities will be addressed on this list. Hopefully, this is no longer a new process to most of you. I believe it helps the district to develop a long range plan for the needs and wants in the capital outlay area. If you have questions or do not understand the process described above, please give me a call. Thanks for your help!

cls

Attachments

CAPITAL OUTLAY
2016-2017
TOP NON TECHNOLOGY PRIORITIES
February 2016

Campus High School

Campus High School Gym Equipment Upgrade	67,000
New Railing Campus GYM	20,000
Remove old Ducts at Campus and refinish	20,000
Refinish Main Gym Campus High School	25,000
Refinish Auxiliary Gym floor	25,000

Freeman Elementary School

Repair Freeman Roof	250,000
K-5 Play system #7461-02	27,003
Pre-K Play system #5885 1	11,985
20' Traverse Wall Pack – Gym	2,827
Safari Jungle- Circle Steppers Gym	1,815
Remo RT-WEST 12 Tubano Drum Package – Music	2,594

Nelson Elementary School

Install 4 additional Card Readers	8,000
Sun Shield Cover on Each Playground 2	12,000

Transportation

21 Passenger Mini Bus	69,000
9 - Passenger Vehicle	40,000
Bobcat 3400 Utility Vehicle	14,000

Maintenance

Parking Lot Maintenance Prairie	11,036
Parking Lot maintenance Colt Stadium	5,819
Parking Lot Maintenance Oatville	13,990
Parking Lot Maintenance HMS	5,400
Vacuums (7)	3,780
Auto Scrubber	5,500
Riding Vacuum	12,300
Mini Scissor Lift	6,000
Motor Scrubber	500

Haysville High School

Weight Equipment, Treadmill, Stationary Bike		12,500

Haysville Middle School

Additional Key FOBS	6	10,500
Total		$ 683,549

Supplies and Equipment

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

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.

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 a different or more complex unit or substance.

Criteria for Equipment Needs:

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.

Kansas Law

It is necessary for Unified School Districts in Kansas to refer to Kansas law as it relates to the purchase of equipment and which fund the expenditure should be charged to. For example: Bus purchases for regular route transportation should be charged to the Transportation fund. Another example is in the area of repair and remodeling. Equipment and repair of buildings may be purchased from the General fund. State law does prohibit a school district from paying for remodeling out of the General fund. School district personnel should refer to state statutes and Attorney General Opinions when charging supplies and equipment to a particular fund.

Alphabetical List of Supplies and Equipment

Presented on the following pages is a single list of supply and equipment items. Supply items are indicated by the letter S, and equipment items are indicated by the letter E appearing after the items. In order to classify an item as a supply or as equipment, it should be located alphabetically. When the item is found, the S or E appearing after the item in question will indicate whether it should be classified as a supply or as equipment. While the list of material items in this chapter is rather extensive, it is not practical, even if it were possible, to make it complete. If a specific item cannot be found in the list, it is suggested that a similar item be located to serve as a guide.

The list should be in conjunction with the criteria for supplies and equipment presented above. In cases of doubt as to whether an article should be classified as a supply or as equipment, the issues should be resolved in terms of the criteria.

- A -

Abrasives–S
Absorbent Cotton–S
Account Books–S
Accounting Forms–S
Accounting Machines–E
Acetylene–S
Achievement Tests–S
Acids–S
Adding Machine Ribbons–S
Adding Machine Tapes–S
Adding Machines–E
Addressing Machine Plates–S
Addressing Machine Ribbons–S
Addressing Machine Stencils–S
Addressing Machines–E
Adhesive Tape–S
Adzes–S
Air, Compressed–S
Air Brush Outfit–E
Air Compressors–E
Air Conditioning Units, Casement–E
Air Gauges, Tire–S
Air Hoists–E
Albums–S
Alcohol–S
Alidades, Telescopic–E
Alignment Gauges, Camber, Toe-in, etc.–E
Ammonia–S
Amplifiers, Microphone–E
Ampules–S
Anatomical Charts–S
Anatomical Models–E
Andirons–E
Anemometers–E
Anesthetics–S
Aniline Dyes–S
Animal Boxes–S
Answering Machine–E
Anti-freeze–S
Anti-glare Filter–S
Anti-Static Floor Mat–S
Antiseptic Gauze–S
Antiseptics–S
Antitoxins–S
Anvils–E
Apparatus Cabinets–E
Applicators, Throat–S
Aprons–S
Aquariums–E
Arc Welding Apparatus–E
Arch Supports–S
Archery Sets–S
Architect's Scales, 1 in. meas.–S
Armature Growlers–E
Arrows–S
Art Canvases–S
Art Crayons–S
Art Erasers–S
Art Paper–S
Asbestos–S
Ash Cans–S
Asphalt–S
Asphalt Roofing and Siding–S
Astringents–S
Astrographs, Wall–E
Athletic Uniforms–S
Atlases–S
Atomizers–S
Audiometers–E
Auger Bits–S
Augers–S
Autoclaves–E
Autograph Signature Stamps–S
Automatic Regulating Valves–S
Automobile Accessories–S
Automobile Controls for Handicapped Persons–S
Automobile Defrosters–S
Automobile Fuel Tanks–S
Automobile Heaters–S
Automobile Lifts–E
Automobile Signals–S
Automobile Tires and Tubes–S
Automobiles–E
Awls–S
Axes–S

- B -

Babbit Metal–S
Badges–S
Badminton Rackets–S
Bags, Laundry–S
Baking Pans–S
Baking Powder–S
Baking Soda–S
Balances, Beam–E
Balances, Small Spring–S
Baling Presses, Compression Moulding–E
Ball Bearings–S
Ball Peen Hammers–S
Balloons–S
Ballot Boxes–S
Balls–S
Band Instruments–E
Band Saw Blades–S
Band Saws–E
Bandages–S
Bands, Rubber–S
Banners–S
Barber Shop Tools, Electrical–E
Barber Shop Tools, Hand–S
Barber Type Furniture–E
Barographs–E
Barometers–E
Barrels–S
Bars, Horizontal, Portable–E
Baseballs–S
Bases, Baseball–S
Bases, Electric Lamp–S
Basins, Portable–S
Basketball Shoes–S
Basketballs–S
Baskets, Container–S
Bath Curtains–S
Bath Mats–S
Bath Robes–S
Bathtub Fittings–S
Batons–S
Bats–S
Batteries, Electric–S
Battery Chargers–E
Battery Elements–S
Batting, Cotton–S
Beads, Arts and Crafts–S
Beakers–S
Bean Bags–S
Bearings, Ball–S
Bearings, Roller–S
Beaters, Egg, Electric –E
Beaters, Egg, Hand–S
Beauty Class Furniture–E
Bed Pans–S
Bed Spreads–S
Bed Springs–S
Bedding–S
Beds–E
Beef Extract–S
Beeswax–S
Bellows, Hand–S
Bellows, Power–E
Bells, Small Hand or Desk–S
Belt Dressings–S
Bench Ovens–E
Bench Soldering Furnaces–E
Bench Stops–S
Benches–E
Benzene–S
Bevels–S
Bicycle Racks, Portable–E
Bicycles–E
Billheads–S
Billing Machines–E
Binders, Agricultural–E
Binders, Loose-leaf–S
Binding Cloth–S
Binding Cord–S
Binding System–E
Bio-Hazard Bags –S
Biological Charts–S
Biological Models–E
Biology Specimens–S

Bits–S
Bit Braces–S
Bit Tools–S
Blackboard Pointers–S
Blackboards, Portable–E
Blackboards, Small Slate–S
Bladders–S
Blades, Saw–S
Blankets–S
Blanks, Printed–S
Bleachers, Portable–E
Bleaches–S
Blocks, Hat–S
Blocks, Kindergarten–S
Blocks, Surface Hardened–S
Blocks, Terminal–S
Blood Analysis Apparatus, Complete–E
Blood Plasma Cabinets–E
Blood Pressure Apparatus–E
Blotter Holders–S
Blotter Pads–S
Blotters–S
Blowpipes–S
Blue Print Machines–E
Blue Print Paper–S
Bluing–S
Boards, Bread–S
Boards, Bulletin, Portable–E
Boards, Carrom–S
Boards, Checker–S
Boards, Drawing–S
Boards, Emery–S
Boards, Ironing–S
Boards, Lumber–S
Boards, Mounting–S
Boards, Sandwich–S
Boards, Wash–S
Boats or Canoes–E
Bobbins–S
Bodies, Bus–E
Bodies, Truck–E
Bodkins–S
Boiler Cleaners–S
Boiler Compounds–S
Boiler Firing Tools–S
Bolt Cutters–S
Bolts–S
Bond Paper–S
Book Cards–S
Book cloth–S
Book covers–S
Book Ends–S
Book Jackets–S
Book Plates–S
Book Pockets–S
Book Records–S
Book Stacks–E
Bookbinding Machinery–E
Bookcases, Sectional–E
Bookkeeping Forms–S
Bookkeeping Machines–E
Books, Cash–S
Books, Composition–S
Books, Library–E
Books, Loose-leaf Note–S
Books, Record–S
Books, Text–S
Book Trucks–E
Boring Machines, Precision Table or Vertical Types–E
Bottle Syphons–S
Bottled Water Dispenser–E
Bottles–S
Bowling Alley Pins–S
Bowls–S
Bowls, Water Closet–S
Bows, Archery–S
Box Files, Cardboard–S
Boxes, Electrical–S
Boxing Gloves–S
Boxing Rings, Complete–E
Boyle's Law Apparatus, Complete Unit–E
Brake Lining–S
Brake Lining Machines–E
Brakes, Complete Replacement Units–S
Brakes and Folders, Hand or Power–E
Brass Polishes–S
Brass Rods–S
Brass Sheet–S
Bread Boards–S
Bread Knives–S
Bread Pans–S
Bread Slicers, Mechanical–E
Bread Toasters, Electric–E
Breakers, Circuit–S
Bricks–S
Bridges, Wheatstone and Similar–E
Bridles–S
Briefcases–S
Broilers, Electric–E
Bronze Casting–S
Bronzing Liquid–S
Brooms, Hand–S
Brooms, Power Driven–E
Brushes–S
Buck Saws–S
Buckets–S
Buffers, Electric–E
Bug Sprays–S
Bulbs, Electric Light–S
Bulbs, Flower–S
Bulletin Boards, Portable–E
Bunting–S
Burettes–S
Burlap–S
Burners, Bunsen–S
Bus Accessories–S
Bus Repair Parts–S
Bus Tickets–S
Bus Tires and Tubes–S
Bus Tokens–S
Bus Wagons–E
Buses–E
Bushings–S
Butter Spreaders–S
Buttons–S
Buttons, Push–S
Buzzers–S

- C -

Cabinets, Apparatus–E
Cabinets, Beverage Cooling, Ice or Electric–E
Cabinets, Filing–E
Cabinets, Frozen Food Storage–E
Cabinets, Ice Cream, Ice or Electric–E
Cabinets, Laboratory–E
Cabinets, Lantern Slide–E
Cabinets, Print, Drafting–E
Cabinets, Printers, Galley–E
Cabinets, Printers, Type–E
Cabinets, Supply–E
Cable–S
Cake Knives–S
Cake Pans–S
Cake Soaps–S
Calcimine–S
Calculating Machines–E
Calendar Pads–S
Calendar Stands–S
Calendars–S
Calico–S
Calipers–S
Call Bells–S
Calligraphy Set–E
Calorimeters, Continuous Flow–E
Calorimeters, Electric–E
Camcorder–E
Camcorder Accessories–S
Camcorder Tri-pod Stand–E
Cameras, Motion Picture–E
Cameras, Still–E
Can Covers–S
Can Openers–S
Candles–S
Candlesticks–S
Canes–S

Canners–E
Canoes–E
Cans, Ash–S
Canvas–S
Caps, Metal–S
Carbide–S
Carbon Dioxide–S
Carbon Paper–S
Carbon Ribbons–S
Carborundum Stones–S
Carburetors–S
Card Catalog Files–E
Card Holders–S
Card Punching and Sorting Devices–E
Card Racks–E
Card Tables–E
Cardboard–S
Cardboard Boxes–S
Cards–S
Carpenters' Squares–S
Carpet Beaters–S
Carpets–E
Carrels, Foldable–E
Carrels, Floor–E
Carrom Boards–S
Carrom Cues–S
Carrom Rings–S
Carving Knives–S
Cases, Brief–S
Cases, Cardboard–S
Cases, Display–E
Cases, File–E
Cases, Laboratory–E
Cases, Supply–E
Cases, Type–E
Cash Boxes–S
Cash Registers–E
Cassettes, Answering Machine–S
Cassettes, Data–S
Cassettes, Dictation–S
Cassettes, Head Cleaning–S
Cassettes, Video–S
Casting Bronze–S
Catalogue Cards–S
Catches–S
Cattle–E
Caulking Compounds–S
Caulking Irons, All Sizes–S
Caustics–S
CD Player–E
CD-ROM Disk Cleaner–S
CD-ROM, Storage–S
CDs, Recordable–S
Cellophane–S
Cellular Phone–S
Cellular Phone Batteries–S
Celluloid–S
Cement, Construction–S
Cement, Liquid–S
Centering Machines–E
Centrifuges–E
Certificates–S
Chafing Dishes–S
Chain Hoists–E
Chains–S
Chains, Tire–S
Chair Pads–S
Chairs–E
Chairs, Folding–E
Chalks–S
Chamois–S
Change Holders–S
Charcoal–S
Charge Slips–S
Chargers, Battery–E
Chart Stands–E
Charts–S
Chassis, Bus–E
Chassis, Truck–E
Check Handling Machines–E
Check Writers–E
Checkbooks–S
Checker Boards–S
Checkers–S
Checks, Brass–S
Cheesecloth–S
Chemicals–S
Chemistry Glassware–S
Chemistry Rubber Goods–S
Chinaware–S
Chisels, in Sets–E
Chisels, not in Sets–S
Choppers, Food, Hand-Operated–S
Choppers, Food, Power–E
Circuit Breakers–S
Clamps–S
Clay–S
Clay Modeling Tools–S
Cleaners, Flue–S
Cleaners, Steam Vapor–E
Cleaners, Vacuum–E
Cleaning Compounds–S
Clinometers, Photoelectric–E
Clippers, Hair, Electric–E
Clippers, Hair, Hand–S
Clips–S
Clocks, Desk–S
Clocks, Wall–E
Closed Caption Receivers–E
Cloth–S
Cloth Cutting Machines–E
Cloth Nets–S
Clothes Baskets–S
Clothes Brushes–S
Clothes Dryers–E
Clothes Hooks–S
Clotheslines–S
Clothespins–S
Clutch Rebuilding Apparatus–E
Coal–S
Coal Bags–S
Coal Hods–S
Coal Screens–S
Coal Scuttles–S
Coal Shovels–S
Coat Hangers–S
Coat Hooks–S
Cocoa Mats–S
Coffee Cans–S
Coffee Grinders–E
Coffee Percolators, Electric–E
Coffee Pots–S
Coffee Urns–E
Coin, Currency, and Check Handling Machines–E
Coke–S
Colanders–S
Collapsible Tables–E
Colored Pencils–S
Colorimeters–E
Coloring Dyes–S
Combines–E
Combs–S
Combustion Analyzers–E
Compact Disc–S
Compact Disc Player–E
Compact Disc Storage, Table Top–E
Compact Disc Storage Unit/Cabinet–E
Comparators–E
Compasses, Blackboard–S
Compasses, Drawing–S
Compasses, Magnetic–E
Compasses, Magnetic, Pocket–S
Compounds, Chemical–S
Compounds, Cleaning–S
Compounds, Grinding–S
Compounds, Patching–S
Compressed Air–S
Compressors, Air–E
Computer, Cleaning Supplies–S
Computer, CPU Stand–E
Computer, Data Tapes–S
Computer, Diskettes–S
Computer, Laptop–E
Computer, Laptop Carrying Case–S
Computer, Laser Pointer–S
Computer, Mouse–S
Computer, Reference Books–S
Computer, Scanner–E
Computer, Software–S
Computer, Workstation–E

Computer (incl. software if bought as pkg.)-E
Condensers, Electronic–S
Condensers, Ignition Distribution–S
Condiments–S
Conduit Boxes–S
Conduits and Fittings–S
Connecting Rod Aligners–E
Connecting Rod Boring Machines–E
Connecting Rod Rebabbiting Jigs–E
Connectors, Wire–S
Construction Paper–S
Containers–S
Conveyors–E
Cookers, Pressure–E
Cooking Stoves–E
Cooking Utensils–S
Coolers, Water–E
Copier–E
Copier, Thermal–E
Coping Saw Blades–S
Copper–S
Coppers, Soldering–S
Copyholders–S
Cord–S
Cords, Electric–S
Cores, Valve–S
Cork–S
Corkscrews–S
Cornices, Metal–S
Correction Fluid, Stencil–S
Corrosives–S
Corrugated Paper–S
Costumers–E
Costumes, Theatrical–S
Cots–E
Cotter Pins–S
Cotton Absorbent–S
Cotton Gauze–S
Couches–E
Counter Freezers–E
Counters, Revolution and Stroke–S
Countersinks–S
Couplings–S
Coveralls–S
Covers–S
Crayons–S
Crockery–S
Crocks–S
Cross-Section Paper–S
Crucibles–S
Crude Oil–S
Crushed Rock–S
Crystals, Watch–S
Cues, Carrom–S
Cultivators–E
Culverts, Sheet Metal–S
Cup Awards–S
Cup Grease–S
Cup Hooks–S
Cupboards–E
Cups–S
Curling Irons–S
Curtain Rods–S
Curtains, Shower and Window–S
Cuticle Pushers–S
Cutlery–S
Cutters, Glass–S
Cutters, Pastry–S
Cutters, Plane–S
Cylinder Boring Machines–E
Cylinder Oils–S
Cylinders, Dictating Machine–S
Cylinders, Gas–E
Cylinders, Hydrometer Jar–S
Cylinders, Mailing–S

- D -

Dampers–S
Date Stamps–S
Daters–S
Dating Machines–E
Decorations–S
Deep Fat Fryers–E
Deep Freezers–E
Dental Abrasive Points–S
Dental Benches–E
Dental Cabinets–E
Dental Chairs–E
Dental Charts–S
Dental Drilling Apparatus–E
Dental Drills–S
Dental Instruments, Small–S
Deodorizers–S
Desk Blotters–S
Desk Lamps–S
Desk Letter Baskets–S
Desk Pads–S
Desks–E
Developers, Photographic–S
Developing Tanks–S
Dextrin–S
Dextrose–S
Diaries–S
Dictating Machine Cylinders–S
Dictating Machines–E
Dictionaries, Abridged–S
Dictionaries, Large Unabridged–E
Dictionary, Electronic–S
Dictionary Stands–E
Dies, in Sets–E
Dies, not in Sets–S
Diesel Engines, Integral Parts of Larger Units–S
Diesel Engines for use in Classrooms–E
Digital Video Mixer–E
Diploma Covers–S
Diploma Ribbons–S
Diploma Seals–S
Diplomas–S
Discs, Optical–E
Discs, Phonograph–S
Dish Brushes–S
Dish Cloths–S
Dish Pans–S
Dish Trucks–E
Dishes–S
Dishwashing Machines–E
Disinfectants–S
Display Cases–E
Display Mounts–S
Disposable Plastic Gloves–S
Dissecting Sets–S
Distilled Water–S
Distilling Apparatus–E
Distributor Boxes–S
Distributors–S
Ditto Machines–E
Dividers–S
Doilies–S
Dolls–S
Door Mats–S
Doors–S
Dowels–S
Drafting Instruments–S
Drafting Machines–E
Drafting Table–E
Draglines–S
Drain Cleaners–S
Drain Pans–S
Drain Plugs–S
Drain Plungers–S
Drain Tile–S
Drainpipe Flushers–S
Drapery Cloth–S
Drapes–S
Drawing Boards–E
Drawing Compasses–S
Drawing Instruments–S
Drawing Paper–S
Drawing Pens–S
Drawing Tables–E
Dressers, Emery Wheel–S
Dressings, Belt–S
Drier, Ink–S
Drier, Paint–S
Drier, Varnish–S
Drift Meters–E
Drift Pins, all Sizes–S
Drill Bits–S
Drill Points–S
Drill Presses, Bench, Floor, or Radial–E

Drills, Hand–S
Drills, Power–E
Drinking Water Coolers, Electric or Ice–E
Drugs–S
Drums, Bass, Kettle, Snare–E
Drums, Fiber–S
Drums, Metal–S
Dry Cells–S
Dry Measures–S
Dryers, Clothes–E
Dryers, Hair–E
Dry goods–S
Drying Units, Infra-red–E
Dumbbells–S
Duplicating Machine Brushes–S
Duplicating Machine Ink–S
Duplicating Machine Paper–S
Duplicating Machine Parts–S
Duplicating Machine Rolls–S
Duplicating Machines–E
Dust cloths–S
Dusters–S
Dustpans–S
Dyes–S

- E -

Earthenware–S
Easels–E
Edge Tools, except Cutting Dies–S
Educational Tests–S
Eggbeaters, Electric–E
Eggbeaters, Hand–S
Elastic–S
Electric Batteries–S
Electric Clippers, Sheep, Horse–E
Electric Cords–S
Electric Dishwashers–E
Electric Floor Scrubbers–E
Electric Fuses–S
Electric Hot Plates–E
Electric Irons–E
Electric Lamp Bases–S
Electric Light Bulbs–S
Electric Mixers–E
Electric Sanding Machines–E
Electric Switches–S
Electric Toasters–E
Electric Tube Testers–E
Electric Vacuum Cleaners–E
Electric Waxing Machines–E
Electric Welding Apparatus–E
Electric Wires–S
Electrical Boxes–S
Electrodes–S
Electrolysis Apparatus–E
Electromagnets, Laboratory–S
Electronic Components–S
Electronic Deviation Meters–E
Electronic Frequency Meters–E
Electronic Power Supply and Voltage Regulators–E
Electronic Recording Devices, Graphical and Visual–E
Electronic Tubes–S
Electronic Volt-Ohmmeters–E
Elements, Battery–S
Embossers–E
Embossing Fluid–S
Embossing Pans–S
Emergency Light–E
Emery Boards–S
Emery Cloth–S
Emery Powder–S
Emery Wheel Dressers–S
Emery Wheels–S
Enamel–S
Enameled Ware–S
End Tables–E
Engineer's Scales, Measure–S
Engine Flushing Machines–E
Engines, for use in Classrooms–E
Engines, Integral Parts of Larger Units–S
Engraving Tool–E
Enlarger, Overhead Projector–E
Enlargers–E
Envelope Sealers–E
Envelopes–S
Epsom Salts–S
Eradicator, Ink–S
Erasers, Electric–E
Erasers, Hand–S
Essences–S
Exhibit Cases–E
Exposure Meters, Camera–E
Extension Cord–S
Extensometers–E
Extinguishers, Fire–E
Extractors–E
Extracts–S
Eye Charts–S
Eyelets–S

- F -

Fabrics–S
Face and Eye Shields–S
Faces, Archery–S
Falling Weight Rammers–E
Fans, Electric, Portable–E
Fasteners–S
Fasteners, Apparel–S
Faucets, Combination or Single–S
Feldspar–S
Felt–S
Fencing Foils–S
Ferrules–S
Fertilizers–S
Fiber Rod–S
Fiber Sheets–S
Fiber Tubes–S
Fiberboard–S
Figures, Geometrical, Models, in Sets–E
File Boxes–S
File Cards–S
File Folders–S
Files, Wood and Metal Working–S
Filing Cabinets–E
Filing Machines–E
Filings–S
Fillers, Battery–S
Fillers, Ink–S
Fillers, Paint–S
Fillers, Wood–S
Film Cement–S
Film to Video Converter–E
Films–S
Filter Paper–S
Filters, Small–S
Fingers, Rubber–S
Fire Axes–S
Fire Extinguisher Refills–S
Fire Extinguishers–E
Fire Hooks–S
Fire Shovels–S
Fire Tongs–S
Fireplace Fixtures–E
Fittings, Lubrication–S
First Aid Kits–S
Flags–S
Flashlights–S
Flasks–S
Flat Irons, Electric–E
Flavorings–S
Flaxseed–S
Flexible Cord Sets–S
Flexible Metal Hose–S
Flexible Metal Tubing–S
Flip Chart–E
Floats, Hydrometer–S
Floats, Plumbing–S
Floodlights–E
Floor Oil–Floor Scrubbers, Electric–E
Floor Waxes–S
Flour–S
Flower Bulbs–S
Flowerpots–S
Flowers–S
Flue Cleaners–S
Fluorescent Lamps–S

Fluorescent Starters–S
Fluoroscopes–E
Flushers, Drainpipe–S
Flush Valves–S
Flux–S
Flypaper–S
Fly Sprays–S
Foam Board–S
Folders–S
Folding Chairs–E
Folding Tables–E
Food–S
Football Dummies, Tackling–S
Football Shoes–S
Football Uniforms–S
Footballs–S
Forceps–S
Forges–E
Forks, Silverware–S
Forks, Spading–S
Forks, Tuning–S
Formaldehyde–S
Forms, Dress–E
Forms, Geometrical, Model, in Sets–E
Forms, Printed–S
Foundry Machinery–E
Frames, Blueprint–E
Frames, Door–S
Frames, Mirror–S
Frames, Ophthalmic–S
Frames, Picture–S
Frames, Saw–S
Frames, Window–S
Freezers–E
Freezers, Ice Cream–E
Frequency Meters–E
Friction Tape–S
Fruits–S
Fuels–S
Fumigants–S
Fumigators–S
Fungicides–S
Funnels–S
Furnaces, Heat Treating–E
Furnaces, Laboratory–E
Furnaces, Remelting, Type Metal–E
Furniture–E
Furniture Polish–S
Fuses–S

- G -

Gages, Tire–S
Galvanometers–E
Galvanoscopes–E
Games–S
Garbage Cans–S
Garden Hose–S
Garden Tools–S
Garments–S
Garnet Paper–S
Gas Compressors–E
Gas Cylinders–E
Gas Mantels–S
Gas Meters, Laboratory Type–E
Gas Plates–E
Gas Stoves–E
Gases–S
Gaskets–S
Gasoline–S
Gasoline Dispensing Pumps, Electric–E
Gasoline Dispensing Pumps, Hand Operated–S
Gauges, Tire–S
Gauze–S
Gear Cutting Machines–E
Gears–S
Gelatin–S
Gelatin Duplicators–E
Gelatin Pads–S
Generators, Integral Parts of Larger Units–S
Generators, not Integral Parts of Larger Units–E
Geographic Globes, Large Stand Type–E
Geographic Globes, Small Disk Type–S
Glass–S
Glass, Watch–S
Glass Cutters–S
Glass Wool–S
Glasses, Drinking–S
Glasses, Magnifying–S
Glasses, Ophthalmic–S
Glassware–S
Glaze–S
Glides–S
Globes, Electric Light–S
Globes, Geographic, Large Stand Type–E
Globes, Geographic, Small Desk Type–S
Gloves, Plastic, Disposable–S
Gloves, Rubber–S
Glue–S
Glue Gun–E
Glue Gun, Refill–S
Glue Sticks–S
Glycerin–S
Goggles–S
Graduated Measures–S
Graph Paper–S
Graphite–S
Grass Seed–S
Grass Shears, Hand Operated–S
Grass Shears, Power Operated–E
Grates, Stove–S
Gravel–S
Grease–S
Grease Guns, Air, Gun Only–S
Grease Guns, Hand–S
Grinders, Hand Operated–S
Grinders, Power Operated–E
Grinding Compounds–S
Grinding Wheels–S
Groceries–S
Guards, Arm–S
Guards, Lamp–S
Guards, Shin–S
Gummed Cloth–S
Gummed Figures–S
Gummed Labels–S
Gummed Seals–S
Gummed Tape–S
Guns, Starting–E
Gym Mat–E
Gym Shoes–S
Gypsum–S

- H -

Hacksaws–S
Hair Clippers, Electric–E
Hair Clippers, Hand–S
Hair Dryers–E
Hairpins–S
Hall Trees–E
Hammers, Autobody, Pneumatic, etc.–E
Hammers, Ball Peen–S
Hammers, Electric, Hand–E
Hammers, Light Forged–S
Hammers, Sledge–S
Hampers–S
Hand Bags–S
Hand Saws–S
Hand Stamps–S
Hand Tools, in Sets–E
Hand Tools, not in Sets–S
Hand Tools, Power Driven, Pneumatic and Electric–E
Hand Trucks–E
Handballs–S
Handbooks–S
Handles–S
Hand screws, Wood and Iron–S
Hangers, Clothing–S
Hangers, Hardware–S
Hardware–S
Harnesses–E
Harrows–E
Hat Blocks–S

Hatchets–S
Headlights–S
Headphones–S
Headset–S
Headset with Microphone–E
Heaters, Portable–E
Heating Pads–S
Hectographs–E
Hemp Fibre–S
Henna–S
Highlighters–S
Hinges–S
Hods, Coal–S
Hoes, Garden–S
Hoists, Electric or Pneumatic–E
Holders, Blotter–S
Holders, Change–S
Holders, Copy–S
Holders, Dictionary–E
Hooks–S
Horns, Motor Vehicles–S
Horses–E
Horses, Gym Equipment–E
Horseshoes–S
Hose, Apparel–S
Hose, Flexible Metal–S
Hose, Garden–S
Hose, Clamps–S
Hose Nozzles–S
Hot Plates–E
Hot Water Bottles–S
Hurdles–E
Hydraulic Jacks, Garage Type–E
Hydrometer Floats–S
Hydrometers–S
Hygrometers–S
Hypodermic Needles–S
Hypodermic Syringes–S

- I -

Ice–S
Ice Bags–S
Ice Cream Freezers–E
Ignition Analyzer–E
Ignition Coils–S
Incandescent Lamps, Bulbs–S
Index Cards–S
Index Labels–S
Index Tabs–S
Indian Clubs–S
Inductance Standards–E
Ink–S
Ink Drier–S
Ink Eradicator–S
Ink Pads–S
Inkwells and Parts–S
Inner Tubes, Auto–S
Insect Nets–S
Insect Screening–S
Insecticides–S
Insignia–S
Instruments, Band and Musical–E
Instruments, Dental, Small–S
Instruments, Drafting–S
Instruments, Drawing–S
Instruments, Medical, Small–S
Instruments, Musical–E
Instruments, Recording, Electrical–E
Instruments, Surgical, Small–S
Insulators–S
Intelligence Tests–S
Interferometers–E
Interval Timers–S
Iodine–S
Iodoform–S
Iron Filings–S
Iron Gauze–S
Ironers–E
Iron, Sheet–S
Iron Wedges–S
Ironing Boards–S
Irons, Electric–E

- J -

Jackets, Book–S
Jacks, Garage Type, Hydraulic–E
Jacks, Mechanical–S
Jars–S
Jeweler's Screwdriver Set–S
Jointers–E
Joints, Plumbing–S
Juice Extractors, Electric–E
Jump Standards–E

- K -

Karaoke–E
Kerosene–S
Kettles–S
Key Racks–E
Key Rings–S
Keys–S
Keyboards, Piano, Paper–S
Keyhole Saws–S
Kilns–E
Kitchen Tables–E
Kitchen Utensils–S
Kits, First Aid–S
Knee Pads–S
Knives–S

- L -

Labeler, Embossing Tape–S
Labeler, Handheld–S
Labels–S
Laboratory Balances, Beam–E
Laboratory Fittings, Plumbing–S
Laboratory Furniture–E
Laboratory Glassware–S
Laboratory Models–E
Laboratory Mounts–S
Laboratory Tools, Small Hand–S
Lacing–S
Lacquers–S
Lactose–S
Ladles–S
Lag screws–S
Laminating Film–S
Laminating Machine–E
Laminating Press–E
Laminating Supplies–S
Lamp Bases–S
Lamp Bulbs–S
Lamps, Desk–S
Lamps, Drafting Table–S
Lamps, Electric Floor–E
Lantern Slide Cabinets–E
Lantern Slides–S
Lathes, Engine–E
Lathes, Turret, or Automatic Screw Machines–E
Lathes, Wood Turning–E
Laths–S
Lawn Mowers–E
Lawn Rollers–E
Lawn Sprinklers, Movable–S
Lead–S
Lead Pencils–S
Lead, Red–S
Lead, Slug and Rule Casting Machines, Elrod–E
Leather–S
Leather Brief Cases–S
Leather Working Tools, Hand–S
Lectern, Table Top–E
Lecterns–E
Ledgers–S
Lenses–S
Letter Baskets–S
Letter Board–S
Letter Files–S
Letter Openers–S
Letter Presses–E
Letter Scales–S
Letter Sets for Letter Board–S
Letter Folding Machine–E
Letterheads–S
Lettering Pens–S
Levels, Precision Machinists'–S
Levels, Small or Carpenters'–S
Library Books–E

Library Furniture–E
Library Trucks–E
Lifts, Vehicle–E
Light Bulbs–S
Light Globes–S
Light boards–E
Lighting Units, Blueprinting–E
Lime–S
Line Markers, Large Push Type–E
Line Markers, Small–S
Linens–S
Liners, Staff, Music–S
Liners, Type–S
Lining, Brake–S
Lining, Cloth–S
Linoleum–S
Linotype Metals–S
Linotypes–E
Linseed Oil–S
Liquid Bronzing–S
Liquid Polishes–S
Liquid Soaps–S
Listening Center–E
Litmus Paper–S
Livestock–E
Loam–S
Lockers, not Built-in–E
Locknuts–S
Locks, Small, not Built-in–S
Looms–E
Loose-leaf Notebooks–S
Lubricants–S
Lubricating Oil–S
Lubrication Fittings–S
Lugs, Soldering–S
Lumber–S

- M -

Machine Tools–E
Machinery, Canning–E
Machinery, Cement Making–E
Machines, Adding–E
Machines, Addressing–E
Machines, Billing–E
Machines, Bookkeeping–E
Machines, Brake Lining–E
Machines, Calculating–E
Machines, Check Handling–E
Machines, Coin Handling–E
Machines, Coin Operated–E
Machines, Dating, Power–E
Machines, Dating, Small Hand–S
Machines, Dictating–E
Machines, Dishwashing–E
Machines, Drafting–E
Machines, Laundry–E
Machines, Mimeograph–E
Machines, Mixing–E
Machines, Numbering, Power–E
Machines, Numbering, Sm. Hand–S
Machines, Polishing–E
Machines, Pressing–E
Machines, Sanding–E
Machines, Scrubbing–E
Machines, Sewing–E
Machines, Stamping, Power–E
Machines, Stamping, Small Hand–S
Machines, Tabulating–E
Machines, Washing–E
Machines, Waxing–E
Magazine Covers–S
Magazine Racks, Large Stand–E
Magnets, Laboratory–S
Magnifying Glasses–S
Mail Boxes–S
Mail Delivery Cart–E
Mailers–S
Mallets–S
Manicuring Tools–S
Manila Files–S
Manila Folders–S
Manila Rope–S
Map Tracks–S
Maps–S
Markers, Line, Large Push Type–E
Markers, Line, Small–S
Matches–S
Matrix, Type–S
Mats, Door and Bath–S
Mats, Gymnasium, Tumbling, Wrestling–S
Mattocks–S
Mattresses–S
Mauls–S
Meal–S
Meats–S
Mechanical Drawing Instruments–S
Mechanical Pencils–S
Medals–S
Media Storage Unit/Cabinet–E
Medical Instruments, Small–S
Medicine Balls–S
Medicine Cases–E
Medicines–S
Megaphones–S
Memo Books–S
Mending Materials–S
Mesh, Steel Wire–S
Metabolism Apparatus–E
Metal Polishes–S
Metal Working Machinery–E
Metal Working Tools, Small, Hand Operated–S
Metals, Die Casting–S
Metals, Laboratory–S
Metals, Linotype–S
Meter Sticks–S
Meters, Watt, Laboratory Type–E
Microcassette–S
Microcassette Recorder–E
Microfilm Readers and Viewers for Office Use–E
Micrometers, in Sets–E
Micrometers, not in Sets–S
Microphone–E
Microprojectors–E
Microscopes–E
Microwave Oven–E
Microwave Oven, Cart–E
Milk Cans–S
Milking Machines–E
Millimeters–E
Milling Machines, Bench or Floor–E
Mill voltmeters–E
Mimeograph Machines–E
Mimeograph Paper–S
Mineral Wool–S
Minerals, Laboratory–S
Minute Books–S
Mirror Frames–S
Mirrors, Large Wall–E
Mirrors, Small–S
Miter Boxes–E
Mixers, Electric–E
Modeling Clay–S
Modeling Tools–S
Models, Shop and Laboratory–E
Molding, Metal–S
Mop Pails–S
Mop Trucks–E
Mop Wringers–S
Mops–S
Mortar–S
Mortisers–E
Moss–S
Motion Picture Projectors–E
Moto-Tool–E
Moto-Tool Accessories–S
Motor Analyzers–E
Motor Generator Sets–E
Motor Vehicle Parts–S
Motor Vehicles–E
Motorcycles–E
Motors, Integral Parts of Larger Units–S
Motors, not Integral Parts of Larger Units–E
Mounting Boards–S
Mouse Traps–S
Mowers, Lawn–E
Mucilage–S

Music Stands–E
Music, Sheet–S
Musical Instruments–E
Muslin–S
Mustard–S

- N -

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

- O -

Oakum–S
Oars–S
Office Composing Machines, Varitypes, etc.–E
Office Furniture–E
Ohm meters–E
Oil–S
Oil Cans–S
Oilcloth–S
Ointments–S
Oleo margarine–S
Opaque Projector–E
Openers, Letter–S
Ophthalmic Frames–S
Optical Discs–E
Organs–E
Oscillographs–E
Oscilloscope, Diagnostic–E
Outlet Strips, Multiple–S
Outlets, Electrical–S
Outline Maps–S
Output Meters–E
Ovens–E
Ovenware Dishes–S
Oxygen–S

- P -

Packing–S
Padding–S
Padlocks–S
Pads, Chair–S
Pads, Desk–S
Pads, Ink–S
Pads, Stamp–S
Pads, Typewriter–S
Pads, Writing–S
Pails–S
Paint Brushes–S
Paint Drier–S
Paint Remover–S
Paint Spraying Outfits–E
Paints–S
Palettes–S
Pamphlets–S
Pans–S
Pantographs–S
Paper–S
Paper Clips–S
Paper Cups–S
Paper Cutters–E
Paper Fasteners–S
Paper Napkins–S
Paper Punches–S
Paper Towels–S
Paraffin–S
Parts, Radio, Resistors, Tubes, Transformers, etc.–S
Parts, Repair–S
Paste–S
Paste Brushes–S
Pasteboard–S
Pasteboard Boxes–S
Pastries–S
Pastry Cutters–S
Patching Compounds–S
Patterns–S
Peat Moss–S
Peelers, Electrical–E
Peelers, Hand–S
Pen Points–S
Pencil Sharpeners–S
Pencil Sharpener, Electric–S
Pencils–S
Pencils, Mechanical–S
Penholders–S
Penknives–S
Pennants–S
Pens–S
Percolators, Coffee, Electric–E
Periodicals–S
Permanent Waving Machines–E
Pestles–S
Phonograph Needles–S
Phonograph Record Albums–S
Phonograph Records–S
Phonographs–E
Photocopying Apparatus–E
Photoelectric Cells–S
Photoengraving Apparatus–E
Photograph Mounts–S
Photographic Lenses–S
Photographs–S
Photometers–E
Piano Parts–S
Pianos–E
Picks–S
Picture Frames–S
Picture Wire–S
Pictures, Large Wall–E
Pigments–S
Pillows–S
Ping Pong Sets–S
Pinking Shears–S
Pins–S
Pipe–S
Pipe Dies, in Sets–E
Pipe Dies, not in Sets–S
Pipe Fittings–S
Pipe, Steel–S
Pipettes–S
Piston Rings–S
Pistons–S
Pitchers–S
Pitch Pipes–S
Pitchforks–S
Plane Cutters–S
Planers, Power–E
Planes, Hand–S
Planing Machines, Photoengravers–E
Plaques, Permanent–E
Plaster–S
Plaster, Adhesive–S
Plastic Wood–S
Plate Glass–S
Plates–S
Plates, Addressing Machine–S
Plates, Battery–S
Plates, Bench–E
Plates, Book–S
Plates, Hot–E
Plates, Lantern Slide–S
Plates, Photographic–S
Platforms–E
Pliers–S
Plows, Field–E
Plows, Snow–E
Plugs, Drain–S
Plugs, Spark–S
Plumbing and Heating Valves–S
Plumbing Fixture Fittings and Trim–S

Plumbs–S
Plungers, Drain–S
Pockets, Book–S
Pointers–S
Points, Drill–S
Polarimeters–E
Polariscopes–E
Poles–S
Poles, Climbing–S
Polishes–S
Portable Gate–E
Portfolios, Leather–S
Post-It Notes–S
Postal Scales–E
Postal Meters–E
Posters–S
Posts–S
Pot Cleaners–S
Presses, Arbor–E
Presses, Book, Bookbinders–E
Presses, Cylinder, Flat Bed, Printing–E
Presses, Engraving–E
Presses, Letter–E
Presses, Lithographic or Offset Printing–E
Presses, Power–E
Presses, Punch, Foot Power–E
Printed Materials–S
Printer, Bubble Jet–E
Printer, Bubble Jet Ink Cartridges–S
Printer, Dot Matrix–E
Printer, Laser–E
Printer, Laser Toner–S
Printer, Stand–E
Printing Cases–E
Printing Frames–E
Printing Ink–S
Printing Materials–S
Printing Presses–E
Printing Sets, Rubber–S
Printing Type–S
Prisms–S
Projector, Overhead–E
Projector, Slide–E
Projector, Slide Tray–E
Projectors, Motion Picture–E
Projectors, Still–E
Protractors–S
Pruners, Hand–S
Pruners, Power–E
Psychrometers–S
Public Address Systems, Portable–E
Pulleys–S
Pumice–S
Punches–S
Push Buttons–S
Push Carts–E
Putty–S
Pyrometers–E

- Q -

Quinine–S
Quivers, Arrow–S

- R -

Rackets, Badminton–S
Rackets, Tennis–S
Radio Receiving Sets–E
Radio Transmitters–E
Radio Tubes–S
Raffia–S
Rags–S
Rakes, Garden–S
Rakes, Window–E
Ranges, Cooking–E
Rasps–S
Rattan–S
Reamers–S
Receptacles–S
Record Books–S
Record Forms–S
Record Players–E
Recorder, Cassette–E
Recorder, Telephone–E
Recorder, Time (Time Clock)–E
Recorder, Video (VCR)–E
Recorders, Sound–E
Recording Tape and Wire–S
Records, Phonograph–S
Recycling Container–E
Reeds–S
Reels, Hose–S
Reels, Motion Picture Film–S
Reference Books–E
Reflectors, Parabolic–S
Refracting Apparatus–E
Refrigerators, Electric or Ice, not Built-in–E
Registers, Cash–E
Registers, Printed–S
Regulating Valves–S
Regulators, Voltage–S
Relief Maps–S
Remote Control, Universal–S
Repair Parts–S
Report Forms–S
Resistors–S
Respirators–S
Retorts, Glass Laboratory–S
Rewinder, Videocassette–E
Ribbons, Adding Machine–S
Ribbons, Addressing Machine–S
Ribbons, Cloth–S
Ribbons, Typewriter–S
Ring Toss, Game–S
Rings, Carrom–S
Rings, Flying–E
Rings, Key–S
Rivets–S
Rock, Crushed–S
Roll-Stair Rolling Ladder–E
Roll-Stair Step Stool–E
Roller Bearings–S
Rollers, Ink–S
Rollers, Lawn–E
Roofing Materials–S
Room Divider–E
Rope–S
Rosin–S
Rotten Stone–S
Rouge–S
Routers, Plate, Photoengraving–E
Rowboats–E
Rubber Goods–S
Rubbish Cans–S
Rugs, Room Size–E
Rugs, Scatter–S
Rulers–S
Rules, Shrink and Circumference–S

- S -

Saccharimeters–E
Safes–E
Safety Glass–S
Safety Pins–S
Salts–S
Sand–S
Sanding Machines–E
Sandpaper–S
Sandwich Boards–S
Sanitary Napkins–S
Sash, Combo Screen and Storm–S
Sash Cords–S
Sash, Screen–S
Sash, Storm–S
Saucers–S
Saw Blades–S
Saw Frames–S
Sawdust–S
Saws, Band–E
Saws, Hand–S
Saws, Circular–E
Saws, Power Hack–E
Scales, Beam Balance–E
Scales, Draftsmen's–S
Scales, Spring–S
Scalpels–S
Scissors–S
Scoop Shovels, Hand–S
Scooter Boards–E
Scouring Powders–S

Scrapers, Hand–S
Screen Doors–S
Screens, Projection, Portable–E
Screens, Window–S
Screw Drivers–S
Screw Extractors–S
Screw Eyes–S
Screw Hooks–S
Screws–S
Scrubbing Compounds–S
Scrubbing Machines–E
Scythes–S
Sealers, Envelope–E
Seasonings–S
Seats–E
Sectional Bookcases–E
Security Safety Mirrors–S
Security Surveillance System–E
Security TV Scanner–E
Sedatives–S
Seed, Grass–S
Separators, Battery–S
Serums–S
Serving Trays–S
Settees–E
Sewing Machines–E
Shakers, Laboratory–E
Shampoo–S
Shapers, Bench and Floor–E
Shapers and Routers–E
Sharpeners, Pencil–S
Shears, Hand-operated–S
Shears, Power-operated–E
Sheaves–S
Sheet Metal–S
Sheet Music–S
Sheeting–S
Shellac–S
Shelving Materials–S
Shingles–S
Shock Absorbers–S
Shoes and Boots–S
Shop coats–S
Shorthand Writing Machines–E
Shovels, Hand–S
Shower Fittings–S
Shredder, Paper/Document–E
Shrubs–S
Shuffleboard Sets–S
Shuttlecocks–S
Siding, Sheet Metal–S
Sifters–S
Signs–S
Silk Screen Printing Apparatus, Complete Units–S
Silver Polishes–S
Silverware–S
Sink Fittings–S
Skillets–S
Skis–S
Slats–S
Sledge Hammers–S
Slicers, Bread, Mechanical–E
Slide Files–E
Slide Rules–S
Slide Sorter–E
Slide Viewer–E
Slides, Lantern–S
Slides, Microscope–S
Slides, Projector–S
Snaps–S
Sneakers–S
Snips–S
Snow Shovels, Hand–S
Soap Dispensers–S
Soaps–S
Soccer Balls–S
Soccer Shoes–S
Socket Wrench Sets–E
Sockets, Wrench–S
Socks, Pairs–S
Soda, Baking–S
Sodding–S
Softballs–S
Softeners, Water, Chemical–S
Software-S
Soil–S
Soil Penetrometers–E
Soil Test Molds–E
Soldering Coppers–S
Soldering Gun Kit–E
Soldering Materials–S
Solvents–S
Sound Effects Mixer–E
Sound Recorders–E
Spades–S
Spading Forks–S
Spark Plug Cleaning Machines–E
Spark Plugs–S
Spatulas–S
Specimens, Laboratory–S
Spectroscopes–E
Spell Checker/Thesaurus, Electronic–S
Sphygmomanometers–E
Spikes–S
Spirits–S
Spirometers–E
Splints–S
Spokes–S
Spokeshaves–S
Sponges–S
Spoons–S
Spotlight, Stands–S
Spotlights–S
Spray Mixtures–S
Sprayers, Hand–S
Sprayers, Power–E
Spreaders, Manure–E
Spreaders, Tire–E
Spreads, Bed–S
Springs–S
Springs, Furniture–S
Sprinklers, Lawn, Movable–S
Sprockets–S
Squares–S
Squeegees–S
Stacks, Book–E
Stadia Rods–E
Stadiometers–E
Staff Liners, Music–S
Stain Removers–S
Stains–S
Stakes–S
Stamp Pads–S
Stamping Machines, Power–E
Stamping Machines, Small Hand–S
Stamps, Rubber–S
Standards, Jump–E
Stands, Calendar–S
Stands, Chart–E
Stands, Engine Repair–E
Stands, Umbrella–E
Staple Gun, Electric–E
Staple Remover–S
Staplers, Foot or Power Operated–E
Staplers, Small Hand–S
Staples–S
Starch–S
Starters, Electric–S
Stationery–S
Statuary–E
Steam Packing–S
Steel Measuring Tapes–S
Steel, Sheet–S
Steel Wool–S
Stencil Correction Fluid–S
Stencils–S
Stenographers' Notebooks–S
Stereoscopes–E
Sterile Gauze–S
Sterilizers–E
Sticks, Composing–S
Sticks, Hockey–S
Stilts, Sport–S
Stitchers–E
Stock Records–S
Stockings–S
Stones, Printers–E
Stools–E

Stop Watches–S
Stoppers–S
Stops, Bench–S
Storage Batteries–S
Stoves–E
Straight Edges–S
Strainers–S
Straws, Drinking–S
Stretchers–S
Strings–S
Striking Bag Outfits–E
Stylus–S
Sunglass Frames–S
Sunglasses–S
Super Multimeter Kit–E
Supply Cases–E
Supporters, Athletic–S
Surface Hardened Blocks–S
Surgical Instruments, Small–S
Surgical Powders–S
Swages–S
Switch Boxes–S
Switches, Electric–S
Synchronizers, Camera–S
Syringes–S
Syrup–S

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Table Protectors–S
Table Tennis Balls–S
Table Tennis Rackets–S
Tablecloths–S
Tables–E
Tables, Computing–S
Tablets, Medicinal–S
Tablets, Writing–S
Tabs, Index–S
Tabulating Machines–E
Tack Hammers–S
Tacks–S
Tags–S
Talcum Powder–S
Tanks, Bulk Storage, not Integral Parts of Buildings or Building Services–E
Tape–S
Tape Dispenser, Pkg. Sealing–S
Tape Measures–S
Tapes, Measuring–S
Taps–S
Tar Roofing and Siding–S
Targets, Archery–S
Team Uniforms–S
Telephone, Shoulder Rest–S
Television Sets–E
Television Tubes–S
Tennis Balls–S
Tennis Court Nets, Cord–S
Tennis Court Nets, Steel–E
Tennis Rackets–S
Tents, Wall–E
Tents, Shelter–S
Terminals, Battery–S
Test Tube Brushes–S
Test Tube Racks–S
Test Tubes–S
Tests, Achievement–S
Textbooks–S
Theatrical Costumes–S
Theodolites and Tripods–E
Thermal Transparency Maker–E
Thermal Transparency Supplies–S
Thermographs–E
Thermometers–S
Thermostats–S
Thesaurus, Electronic–S
Thimbles–S
Thinners–S
Threads–S
Throat Applicators–S
Thumb Tacks–S
Tickets–S
Tile, Drain–S
Timers–S
Timing Analyzer–E
Tin Cans–S
Tin Cutters–S
Tinware–S
Tire Chains–S
Tires and Tubes–S
Tissues, Cleansing–S
Toasters, Electric–E
Toggle Bolts–S
Toilet Paper–S
Tokens–S
Tongs–S
Tongue Depressors–S
Tool Sets, Hand–E
Tools, Hand, not in Sets–S
Topsoil–S
Tow Bars–S
Towels–S
Toys–S
Tracing Cloth–S
Tracing Paper–S
Tractors–E
Trammels–S
Transcriber–E
Transformers, Laboratory–S
Transmissions, Integral Parts of Larger Units–S
Transmissions, not Integral Parts of Larger Units–E
Transparencies–S
Transparency Markers–S
Transparency Frames–S
Tri-pod–E
Triangles, Drafting–S
Trimmers, Hedge, Hand–S
Trimmers, Hedge, Power–E
Tripods, Camera–E
Trophies–S
Trowels–S
Trucks, Hand–E
Trucks, Motor–E
Tubes, Inner–S
Tubes, Radio–S
Tubes, Television–S
Tubing Materials–S
Tumblers, Glass–S
Tuning Forks–S
Tunnels, Models, Wind–E
Turpentine–S
TV/VCR Stand/Cart–E
TV/VCR Wall Mount–E
Tweezers–S
Twine–S
Type Cases–E
Type Casting Machines–E
Type Cleaner–S
Type Liners–S
Type, Matrix–S
Type, Printing–S
Typewriter Brushes–S
Typewriter Covers–S
Typewriter Desks–E
Typewriter Ribbons–S
Typewriters–E

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Umbrella Stands–E
Unguents–S
Uniforms–S
Upholstering Materials–S
Urns, Coffee–E
Urns, Flower–S
Utensils–S
Utility Knife–S
Utility Knife–S
Utility Knife, Refill Blades–S

- V -

VHS Editing System/Controller–E
VHS Slow Motion Controller–E
VHS/Beta Cassette Tapes–S
VHS/Beta Cassette, Cases –S
Vacuum Bottles–S
Vacuum Cleaners–E
Vacuum Tube Voltmeters–E
Valve Parts–S
Valves–S
Vaporizers, Electric–S

Varnish Driers–S
Varnish Removers–S
Varnishes–S
Vases–S
Vaulting Poles–S
Vegetables–S
Vending Machines–E
Vibrographs–E
Video Cassette, 8mm–S
Video Cassette Storage Cabinet–E
Video Monitor–E
Video Projectors–E
Video Tape Splicer–E
Video Title Maker–E
Video Transfer System–E
Videolites–E
Vines–S
Vises, Bench–E
Vises, Small Hand–S
Vision Charts–S
Voice Activated Microcassette
Recorder–E
Voice Mail System–E
Volleyball Nets–S
Volleyballs–S
Voltmeters–E

- W -

Wall Screens, Projection–E
Wardrobe Rack–E
Watches, Stop–E
Water Cooler–E
Weight Scales–E
Welder (Arc, Mig, TIG, Oxy-Acetylene)–E
Welding Accessories–S
Wet/Dry Vacuum–E
Wet/Dry Vacuum Accessories–S
Wood Lathe–E
Wood burning Iron–E
Word Processor–E

- X -

Xerographic Copier–E
X-Acto Knife–S
X-Acto Knife Chest–S
X-Acto Refill Blades–S