F-33 (1990)

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RETURN TO	Bureau of the Census ATTN: Governments Div. Washington, DC 20233	FORM F-33 (7-18-90)	U. S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS **1990 ANNUAL SURVEY OF LOCAL GOVERNMENT FINANCES** **SCHOOL SYSTEMS**

In correspondence pertaining to this report, please refer to the Census File Number above your address.

(Please correct any error in name, address, and ZIP Code)

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of the population served, and the extent and complexity of their financial accounts. We estimate public reporting burden for this collection of information to vary from .5 to 1.5 hours per response, with an average of 1 hour per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Management Services, Paperwork Reduction Project 0607-0700, Room 2027, FB 3, Bureau of the Census, Washington, DC 20233; and to the Office of Management and Budget, Paperwork Reduction Project 0607-0700, Washington, DC 20503.

NOTE Please read the instructions on page 4 before completing this report form.

Reference numbers pertain to revenue, expenditure function and object codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 1980.

Part I REVENUE

		Amount *Omit cents*
Section A — FROM LOCAL SOURCES		
1. Property taxes (1110, 1140)	T06	
2. General sales or gross receipts tax (1120)	T09	
3. Public utility taxes (1190)	T15	
4. Individual and corporate net income taxes (1130)	T40	
5. All other taxes (1190)	T99	
6. Parent government contributions (dependent school systems only — 1100)	T02	
7. Revenue from other school systems (within State — 1320, 1420, 1951; out of State — 1330, 1430, 1952)	D11	
8. Revenue from cities and counties (1200, 1960, 2100, 2200, 2800)	D23	
9. Tuition and transportation fees from pupils and parents (1310, 1340, 1410, 1440)	A10	
10. Interest earnings (1500)	U22	
11. Gross receipts from school lunch sales (1600)	A09	
12. Other sales and service revenue (1700, 1800, 1940)	A12	
13. Miscellaneous other local revenue (1910, 1920, 1930, 1990)	U97	

Continue on reverse →

Part I REVENUE — Continued		Amount *Omit cents*
Section B — FROM STATE SOURCES — Total amount of revenue received directly from State government *Major items may be entered below. (3100, 3200, 3800)*		
1.		
2.		
3.		
4.		
TOTAL — *Sum of lines 1 through 4* →		C23
Section C — FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT — Total amount from all Federal assistance programs paid through the State (4200, 4500)		
1. Federal Child Nutrition Act revenues — *Exclude value of commodities.*		C25
2. All other Federal aid through State — *Major items may be entered below.*		
a.		
b.		
TOTAL — *Sum of lines 2a and 2b* →		C26
Section D — FROM FEDERAL GOVERNMENT DIRECTLY — Total amount received directly from Federal Government *Major items may be entered below. (4100, 4300, 4700, 4800)*		
1.		
2.		
TOTAL — *Sum of lines 1 and 2* →		B26

Part II EXPENDITURE	Amount *Omit cents*
Section A — CURRENT OPERATION — *All amounts paid excluding internal transfers and amounts reported in part IIC through F and part IIIA3.*	
1. Instruction (function code 1000) — *Exclude adult education.*	E13
2. Support services, pupils (function code 2100)	E06
3. Support services, instructional staff (function code 2200)	E07
4. Support services, general administration (function code 2300)	E08
5. Support services, school administration (function code 2400)	E09
6. Support services, all other (function codes 2500 through 2900)	E14
7. Gross school lunch expenditures (function code 3100)	E11
8. All other (function codes 3200 and 3300) — *Include gross student activities, community services, and adult education.*	E10

Part II EXPENDITURE — Continued

	Amount *Omit cents*
Section B — EXHIBIT ITEMS — Report that part of the expenditures already included in part IIA above that was paid for the following:	
1. Total salaries and wages (object code 100 — all functions)	Z32
2. Salaries and wages for instruction (object code 100 — function code 1000 only)	Z33
Section C — INTEREST ON DEBT (object code 830)	I86
Section D — PAYMENTS TO OTHER SCHOOL SYSTEMS (object codes — 511, 561, 592, 512, 562, 593)	Q11
Section E — PAYMENTS TO OTHER GOVERNMENTS	
1. To State government (object code 569)	L12
2. To local governments (object code 920)	M12
Section F — CAPITAL OUTLAY — Amounts paid from all sources and funds for the following:	
1. Construction (object code 450)	F12
2. New and replacement equipment (object code 730)	K12
3. Land and existing structures (object codes 710, 720)	G15

Part III DEBT

	Amount *Omit cents*
Section A — LONG TERM — Term of more than one year	
1. Outstanding at beginning of fiscal year	19H
2. Issued during fiscal year (revenue code 5110)	21F
3. Retired during fiscal year (object code 910)	31F
4. Outstanding at end of fiscal year *(1 plus 2 minus 3)*	41F
Section B — SHORT TERM — Term of one year or less	
1. Outstanding at beginning of fiscal year	61V
2. Outstanding at end of fiscal year	66V

Part IV CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Type of asset	Funds		
	Sinking	Bond	All other
Cash and deposits (include CD's) and security holdings	WØ1	W31	W61

Part V FALL MEMBERSHIP — October 1989

Enter the count of pupils enrolled on the school day closest to October 1, 1989.	V33

Part VI STATE PAYMENT ON BEHALF OF THE SCHOOL SYSTEM

Mark (X) this box if State payments exist but cannot be identified from records. → ☐

	Amount *Omit cents*
1. Total State payment (revenue code 3900)	C27
2. Portion of total State payment spent for instruction (function code 1000)	J13
3. Portion of total State payment spent for support services (function code 2000)	J15
4. Portion of total State payment spent for other services (function code 3000)	J1Ø

Part VII DATA SUPPLIED BY

Name	Telephone		
	Area code	Number	Extension
Title			

Remarks — *Please use this space for any explanation that may be essential in understanding your reported data. If additional space is required, please attach a separate sheet.*

BASIC INSTRUCTIONS AND SUGGESTIONS

FINALLY AUDITED FIGURES ARE UNNECESSARY. If substantially accurate figures can be supplied on a preliminary basis, please do not delay submitting this report.

1. INCLUDE the unduplicated revenues and expenditures from all funds —
   - **a.** General fund
   - **b.** Special revenue funds
   - **c.** Federal project funds
   - **d.** Debt service fund
   - **e.** Capital projects funds
   - **f.** Food service fund
   - **g.** Student activity funds
2. EXCLUDE transfers of monies between funds, agency transactions, transactions of private trust funds, and purchase of securities for investment purposes.
3. Please describe in the "Remarks" section the basis of any estimates or prorations used to report amounts requested on this form.

Exclude from section A	Include instead in:
Debt service payments	Part II, section C and part III
Payments to other school systems	Part II, section D
Payments to the State, cities, counties, or special districts	Part II, section E
Capital outlays	Part II, section F
State payments on behalf of school system	Part VI

Part I — REVENUE

Section A — FROM LOCAL SOURCES — Independent school districts (those districts that have a "5" in the third character of their ID) should report their tax receipts in items 1 through 5. Item 1 (property taxes) will be applicable for most independent school districts. Items 2 through 5 will be applicable to only a relatively small number of districts. Taxes reported here should be those which the district has the power to levy and set the rate. State taxes and State property tax relief payments should be excluded here and reported instead in section B. Include current and delinquent tax revenues and penalties.

Dependent school systems (those systems that have a "0," "7," "8," or "9" in the third character of their ID) should report their tax receipts and any other amounts appropriated by their parent government in item 6 (Census item T02).

Gross receipts from school food service operations should be included in item 11 (Census item A09). Gross student activity receipts for those funds under control of the custodian of school funds should be reported in item 12 (Census code A12).

Section B — FROM STATE SOURCES — Include all restricted and unrestricted payments made directly by the State government to local education agencies. These payments include but are not limited to foundation or basic support, transportation, pupil targeted programs (special, gifted, vocational, and adult education), textbook funds, capital outlay, debt service payments on local school debt, property tax relief payments, child nutrition matching payments, employee benefit payments, and loans to local education agencies.

Exclude here and report in part VI, State payments made on behalf of the school system. Also, exclude from this report payments made by the State directly to service debt incurred by the State and for projects administered by the State instead of the local school system.

Section C — FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT — Report Federal cash reimbursements for school lunch, milk, breakfast, and ala carte programs in item 1 (Census code C25). Exclude the value of commodities donated under the Child Nutrition Act.

Report all other Federal aid distributed through the State government in item 2 (Census code C26). These include Education Consolidation and Improvement Act (ECIA) block grants, Elementary-Secondary Education Act (ESEA) chapters 1 and 2, Vocational Education Act, Education for the Handicapped Act (EHA), teacher corps, refugee assistance, adult education, energy grants, forest service, work study, and drug rehabilitation programs.

Section D — FROM FEDERAL GOVERNMENT DIRECTLY — Report all direct Federal payments for programs such as Impact Aid (Public Laws 874 and 815), ESEA Title VII, Education for Economic Security Act (EESA) Title VI, Emergency School Assistance Act, and Indian education (Johnson-O'Malley Act), and Headstart.

Part II — EXPENDITURE

Section A — CURRENT OPERATION — Include for the functions shown in items 1 through 8 expenditures for salaries, employee benefits, purchased services (except construction services which should be reported in section F), and supplies. These cover such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, and food.

Section B — EXHIBIT ITEMS — Report total salaries and wages (item 1) and salaries and wages for instruction (item 2) even though these have already been included in the amounts reported in section A, current operation. Include both here and in section A gross salaries without deduction of withholdings for income tax, employee contributions for Social Security or retirement coverage, etc.

Section C — INTEREST ON DEBT — Include interest payments on long- and short-term debt.

Section D — PAYMENTS TO OTHER SCHOOL SYSTEMS — Report payments made to in-State and out-of-State school systems for tuition, transportation, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included in this category.

Section E — PAYMENTS TO OTHER GOVERNMENTS — Include repayments of loans from State and local governments. Also report debt service payments to State and local governments and school building authorities which incur debt instead of the school system.

Section F — CAPITAL OUTLAY — Include expenditures for constructing fixed assets (item 1); purchasing fixed assets, including land or existing buildings and improvement to grounds (item 3); and for initial, additional, and replacement equipment (item 2).

Part III — DEBT

Include in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. Report in section B interest-bearing tax anticipation and bond anticipation note balances and other short-term debt with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.

Part IV — CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report the total amount of cash on hand and on deposit and investments in Federal government, Federal agency, State and local government and nongovernment securities. Report all investments at par value. Exclude accounts receivable, value of real property, and all nonsecurity assets.

Part V — FALL MEMBERSHIP — October 1989

Include an unduplicated headcount of pupils enrolled in the school system on the closest date to October 1, 1989 as possible. Include pupils transferred into the school system and exclude pupils transferred out.

Part VI — STATE PAYMENT ON BEHALF OF THE SCHOOL SYSTEM

Mark (X) the box indicated if you know that substantial State payments on behalf of the school system are made but cannot identify these payments from your records. If you can identify these payments, report the total State payment in item 1. Include amounts transferred by the State into State teacher retirement funds, textbooks purchased by the State and given to the school system, and transportation programs financed directly from State funds. Please show how the total State payment reported in item 1 was spent by providing detail for instruction (item 2), support services (item 3), and other (item 4). Please estimate this allocation if actual amounts are not available. Report the basis for the estimate in the "Remarks" section.