F-33 (1994)

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RETURN TO

Bureau of the Census
ATTN: Governments Division
Washington, DC 20233-0001

FORM F-33
(11-29-94)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1994 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 1.5 to 2.5 hours per response, with an average of 2 hours 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 Administration Services, Paperwork Reduction Project 0607-0700, Room 3104, FB 3, Bureau of the Census, Washington, DC 20233-0001; and to the Office of Management and Budget, Paperwork Reduction Project 0607-0700, Washington, DC 20503.

NOTE → *Please read the instructions on pages 6 through 8 before completing this 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, 1990.

Part I REVENUE	Amount *Omit cents*
Section A – FROM LOCAL SOURCES	TØ6
1. Property taxes (1110, 1140)	TØ9
2. General sales or gross receipts tax (1120)	T15
3. Public utility taxes (1190)	T4Ø
4. Individual and corporate income taxes (1130)	T99
5. All other taxes (1190)	TØ2
6. Parent government contributions (dependent school systems only – 1200)	D23
7. Revenue from cities and counties (1200, 1960, 2100, 2200, 2800)	D11
8. Revenue from other school systems (within state – 1320, 1420, 1951; out of state – 1330, 1430, 1952)	AØ7
9. Tuition fees from pupils and parents (1310, 1340)	AØ8
10. Transportation fees from pupils and parents (1410, 1440)	A11
11. Textbook sales and rentals (1940)	AØ9
12. School lunch revenues (1600)	A13
13. Student activity receipts (1700)	

Part I REVENUE – Continued	Amount *Omit cents*
Section A – FROM LOCAL SOURCES – Continued	A2Ø
14. Other sales and service revenues (1800)	U22
15. Interest earnings (1500)	U97
16. Miscellaneous other local revenue (1910, 1920, 1930, 1980, 1990)	
Section B – FROM STATE SOURCES (3100, 3200, 3800)	CØ1
1. General formula assistance	CØ4
2. Staff improvement programs	CØ5
3. Special education programs	CØ6
4. Compensatory and basic skills attainment programs	CØ7
5. Bilingual education programs	CØ8
6. Gifted and talented programs	CØ9
7. Vocational education programs	C1Ø
8. School lunch programs	C11
9. Capital outlay and debt service programs	C12
10. Transportation programs	C13
11. All other revenues from state sources	C14
Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C15
1. Chapter 1	C16
2. Children with disabilities	C17
3. Eisenhower math and science	C18
4. Drug free schools	C19
5. Chapter 2 block grants	C25
6. Vocational education	C2Ø
7. Child nutrition act – **exclude commodities**	B1Ø
8. All other federal aid through the state	B11
Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B12
1. Impact aid (PL 815 and 874)	B13
2. Bilingual education	
3. Indian education	
4. All other direct federal aid	

CONTINUE WITH PART II ON PAGE 3

Part II CURRENT OPERATION – *All amounts paid excluding internal transfers and amounts reported in parts III, IV3–6, VIA3, and IX6–12.*

Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object 100) (1)	Employee benefits only (Object 200) (2)	TOTAL (ALL current operation objects) (3)
1. Instruction (1000)	Z33	V1Ø	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	EØ7
4. Support services, general administration (2300)	V15	V16	EØ8
5. Support services, school administration (2400)	V17	V18	EØ9
6. Support services, business (2500)	V19	V2Ø	V35
7. Support services, operation and maintenance of plant (2600)	V21	V22	V4Ø
8. Support services, student transportation (2700)	V23	V24	V45
9. Support services, central (2800)	V25	V26	V5Ø
10. Other support services (2900)	V27	V28	V55
Section B – ELEMENTARY-SECONDARY NON-INSTRUCTIONAL PROGRAMS			
11. Food services (3100)	V29	V3Ø	E11
12. Enterprise operations (3200)		V32	V6Ø
13. Other			V65
Section C – NON-ELEMENTARY-SECONDARY PROGRAMS			V7Ø
14. Community services (3300)			
15. Adult education			V75
16. Other			V8Ø

Part III CAPITAL OUTLAY EXPENDITURES

	Amount *Omit cents*
1. Construction (object code 450)	F12
2. Land and existing structures (object codes 710, 720)	G15
3. Instructional equipment (object code 730, function 1000)	KØ9
4. All other equipment (object code 730, functions 2000, 3000, 4000)	K1Ø

Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

1. Total salaries and wages (object 100 – ALL functions)	Z32
2. Total employee benefit payments (object 200 – ALL functions)	Z34

CONTINUE WITH PART IV ON PAGE 4 ➔

Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY – Continued

	Amount *Omit cents*
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 592, 593)	Q11
4. Payments to State governments (object code 569)	L12
5. Payments to local governments (object code 920)	M12
6. Interest on school system indebtedness (object code 830)	I86

Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)

1. For employee benefits	C38
2. All other (textbooks, school bus purchase, etc.)	C39

Part VI DEBT

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

Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	WØ1	W31	W61

Part VIII FALL MEMBERSHIP – October 1993

	Membership
Enter the count of pupils enrolled on the school day closest to October 1, 1993	V33

Part IX SPECIAL PROCESSING ITEMS

Item	Code	Amount
1. Student fees, nonspecified	A15	
2. Census local, NCES State revenue	T07	
3. Census State, NCES local revenue	C24	
4. State revenue, nonspecified	C35	
5. Federal revenue, nonspecified	C36	
6. State payment on behalf, instruction	J13	
7. State payment on behalf, support services	J15	
8. State payment on behalf, other	J10	
9. Support services expenditures, nonspecified	V85	

CONTINUE WITH PART IX ON PAGE 5

Part IX SPECIAL PROCESSING ITEMS – Continued

Item	Code	Amount
10. Equipment expenditure, nonspecified	K11	
11. Own retirement system transfer, instruction	J12	
12. Own retirement system transfer, support services	J11	
13. Federal revenue on behalf of school system	B23	

FOR CENSUS USE ONLY					

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.*

Part X DATA SUPPLIED BY

Name	Telephone		
	Area code	Number	Extension
Title			

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 projects 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, purchase of commodities, 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.

4. Please report "0" in cases of revenues not received, no expenditures made, or no debt or assets. Report "M" if there are values for these items but they cannot be determined because they are missing from your records.

5. Contact the Elementary-Secondary Education Statistics Branch, Bureau of the Census at 1–800–622–6193 for help with questions.

Part I – REVENUE

Section A – FROM LOCAL SOURCES

Lines 1–5. Independent school districts (those with "5" in the third character of their ID) should report their tax receipts here. Line 1 (property taxes) will be applicable to most independent school districts. Lines 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. 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.

Line 6. Dependent school systems (those with "7," "8," or "9" in the third character of their ID) should report their tax receipt and any other amounts appropriated by their parent government on line 6 (Census code T02).

Line 7. Report taxes for education levied by separate county and city governments and transferred to the school system. Include debt issued in the name of a local (non- school system) government and transferred to the school system. Regional school systems should report assessments received from cities and towns here. Assessments received from independent school districts should be reported on line 8.

Line 8. Report payments received from other school systems, both within and outside the state, for tuition, transportation, and other services (such as purchasing and data processing). Regional school systems should report assessments received from independent school districts here. Assessments received from cities and towns should be reported on line 7.

Lines 9–14. Report all student fees on these lines. Gross receipts from sale of school breakfasts, lunches, and milk (from students, teachers, adults but not from state or federal funds) should be entered in item 12. Gross student activity receipts for those funds under control of the custodian of school funds should be included on line 13. Revenues from other sales and services, including community services activities should be entered on line 14. Report in Part IX the amount of any student fee that cannot be reported because the fee covers more than one of the items on lines 9 through 14, such as lump sum fees for both tuition and transportation.

Line 15. Include interest earnings from all funds held by the school system.

Line 16. Report receipts from rentals, property sales, private contributions, and refunds from prior year expenditures.

Section B – FROM STATE SOURCES

Include all state payments made directly to the local education agency. Exclude state payments made on behalf of the local education agency and report instead in Part V.

Line 1. Include revenue from general non-categorical state assistance programs such as foundation, minimum or basic formula support, principal apportionment, equalization, flat or block grants, and state public school fund distributions. Also include state revenue dedicated from major state taxes, such as income and sales taxes. Revenues from minor state taxes should be included on line 11.

Line 2. Report revenues from programs designed to improve the quality and quantity of local education agency staff. Examples include additional teacher units, teacher benefits, retirement and social security paid directly to local education agencies, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff (other than for staff directly associated with the programs described on lines 3 through 10).

Line 3. Enter revenues for the education of physically and mentally handicapped students.

Line 4. Include revenues from state compensatory education for "at risk" or other economically disadvantaged students including migratory children (unless bilingual – see line 5) and orphans. Also include amounts from state programs directed toward the attainment of basic skills. Include categorical education excellence and quality education programs which provide more than staff enhancements – such as materials, resource centers, and equipment. Programs which focus on staff should be reported on line 2.

Lines 5–10. Enter state revenues for the type of program indicated. Include career education programs on line 7; school lunch matching payments on line 8; school construction, building aid, and interest and principal payments on line 9; and bus driver salaries and bus replacements on line 10.

Line 11. Report amounts for specific programs not described above on lines 1 through 10 including instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services.

Also include on line 11 those items financed by relatively minor state taxes, licenses, fees, and funds such as severance and license taxes, timber and motor vehicle excise taxes, payments in lieu of taxes, refunds, land reimbursement, and forest funds.

Report in Part IX the amount of any state revenue item that cannot be reported because the item covers more than one of the items on lines 1 through 11, such as "total state revenues" not broken down by program.

Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Chapter 1 of the Elementary-Secondary Education Act (P.L. 89-10). Report basic, concentration, and migratory education grants.

Line 2. Report federal revenues awarded under the Children with Disabilities Act (P.L. 91-230). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part C (Early Education and Severely Disabled Programs), Part E (Innovation and Development), and Part G (Technical Development). Report these project grants instead in Part I-D4.

Line 3. Report math and science formula grants authorized by Title II-A of the Elementary-Secondary Education Act (P.L. 89-10).

Line 4. Include formula and project grants for drug free schools authorized by the Elementary-Secondary Education Act of 1986.

Line 5. Enter Chapter 2 block grants sanctioned by the Education Consolidation Improvement Act (P.L. 100-297).

Line 6. Report formula grants authorized by the Carl D. Perkins Vocational Education Act (P.L. 101-392). Include revenues from Title II (Basic Grants), Title III-A (Community Based Organizations), Title III-B (Consumer and Homemaking Education), and Title III-E (Tech-Prep Education).

Line 7. Include revenues from Child Nutrition Act programs (national school lunch, special milk, school breakfast and ala carte) sanctioned by P.L. 79-396 and P.L. 89-642. **Report cash payments only -- Exclude the value of donated commodities.**

Line 8. Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Adult Education Act (Part B).

Section D – FROM FEDERAL SOURCES DIRECTLY

Line 1. Include federal payments for construction (P.L. 81-815) and for maintenance and operation (P.L. 81-874).

Line 2. Include project grants for bilingual education authorized by Title VII of the Elementary-Secondary Education Act and Title IV-E of the Carl D. Perkins Act.

Line 3. Include both project and formula grants for Indian education authorized by the Education Consolidation and Improvement Act (P.L. 100-297, Title V-C) and the Johnson - O'Malley Act.

Line 4. Report the total of all other federal grants awarded directly to the local education agency. Include project grants for Handicapped Education (see instructions for Part I-C2), Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted and Talented.

Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Part IC1-8 and ID1-4, such as "total federal revenues" not broken down by program.

CONTINUE ON PAGE 7

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Part II – CURRENT OPERATION EXPENDITURE

Include for the functions shown on lines 1 though 16 expenditures for salaries and wages only (column (1)), employee benefits only (column (2)), and all current operation expenditure (column (3)). **Column (3) totals should include amounts entered in columns (1) and (2).** Additionally, column (3) totals should include such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, purchase of food, supplies, and materials.

Exclude from section A	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, item 3
Payments to the State, cities, counties, or special districts	Part IV, items 4 and 5
Debt service payments	Part IV, item 6 and Part VIA3
State payments on behalf of school systems	Part V

Also exclude inter-fund transfers and the purchase of stocks, bonds, securities, and other investment assets.

Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 1990.

Section A – Elementary-secondary Education Instructional Programs – Prekindergarten through Grade 12

Line 1. Instruction (1000). Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Exclude adult education programs (report on line 15).

Line 2. Pupil support (2100). Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services.

Line 3. Instructional staff support (2200). Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services.

Line 4. General administration (2300). Expenditure for board of education and executive administration (office of the superintendent) services.

Line 5. School administration (2400). Report expenditure for the office of the principal services.

Line 6. Business support (2500). Include expenditure for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services.

Line 7. Operation and Maintenance of Plant (2600). Expenditure for buildings services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, non-student transportation vehicle operation and maintenance, and security services.

Line 8. Student Transportation (2700). Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance.

Line 9. Central Support (2800). Include expenditure for planning, research and development, evaluation, information, and management services.

Line 10. Other Support Services (2900). Total expenditure for all other support services activities not included on lines 2 through 9. Report in Part IX the amount of any support service expenditure item that cannot be reported because the item covers more than one of items in lines 2 through 9, such as "total support services" not broken down by function.

Section B – Elementary-secondary Non-instructional Programs

Line 11. Food services (3100). Gross expenditure for cafeteria operations to include the purchase of food but excluding the value of donated commodities and purchase of food service equipment (report equipment in Part III-4).

Line 12. Enterprise operations (3200). Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges.

Line 13. Other. Report the expenditure for other elementary-secondary NON-instructional activities not related to food services or enterprise operations. Non-enterprise student activities should be included with "instruction" on line 1.

Section C – Non-elementary-secondary Programs

Line 14. Community services (3300). Include any local education agency expenditure for providing non-education services such as operation of a swimming pool, public library, programs for the elderly, or child care centers.

Line 15. Adult education. Expenditure for provision of GED or other classes offered by the local education agency outside the elementary-secondary curriculum.

Line 16. Other. All other non-elementary secondary programs such as any community college programs.

Part III – CAPITAL OUTLAY EXPENDITURES

Include expenditures for construction of fixed assets (line 1); purchasing fixed assets including land and existing buildings and grounds (line 2); and equipment (lines 3 and 4). Instructional equipment (line 3) consists of all equipment (or capital outlay) recorded in general and operating funds under "instruction" – function code 1000.

Report in Part IX the amount of any equipment expenditure that cannot be broken down into the categories of "instructional" and "other equipment."

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

Line 1. Total salaries and wages. Enter the total expenditure for all salaries and wages paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 1, gross salaries without deduction of withholdings for income tax, employee contributions to Social Security and retirement coverage, etc. Do not include employer paid employee benefits in these figures. The total entered for salaries and wages should at least be equal to the sum of the entries made in Part II-A, column 1, and be larger if the local education agency paid salaries for enterprise operations and for non-elementary-secondary program activities.

Line 2. Total employee benefit payments. Enter the total expenditure for all employee benefits paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 2, the employer share of state or local employee retirement contributions, social security contributions, group life and health insurance, unemployment and workmen's compensation, and any tuition reimbursements. Exclude (and report in Part V) state payments made on behalf of the local education agency. The total entered for employee benefits should at least be equal to the sum of the entries made in Part II-A, column 2, and be larger if the local education agency paid employee benefits for non-elementary-secondary program activities.

Line 3. Payments to other school systems. Report payments to in-state and out-of-state public school systems for tuition, transportation, computer and purchasing services, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included here.

Lines 4 and 5. Report payments to state and local governments, including repayments of loans. Also include debt service payments to state and local governments and school building authorities which incur debt instead of the school system.

Line 6. Interest on school system debt. Expenditure for interest incurred on both long-term and short-term indebtedness of the school system. Exclude principal payments which should be reported in Part VI.

Part V – STATE PAYMENTS ON BEHALF OF THE SCHOOL SYSTEM

Include state payments that benefit the local education agency but which are not paid directly. Report on line 1 amounts transferred by the state into state teacher or public employee retirement funds. Also include other employee benefit transfers, such as health, life, or unemployment compensation insurance payments. Include in line 2 any other payments on behalf of the school system, such as for the purchase of textbooks or school buses purchased by the state and given to the local education agency.

Part VI – 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 non- interest-bearing obligations.

CONTINUE ON PAGE 8

Part VII – 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 non-security assets.

Part VIII – FALL MEMBERSHIP – OCTOBER, 1993

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 1993 as possible. Include pupils transferred into the school system and exclude pupils transferred out.

Part IX – SPECIAL PROCESSING ITEMS

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part please contact the Elementary-Secondary Education Statistics Branch, U.S. Bureau of the Census at 1–800–622–6193.

Line 1. Student fees, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I, Line 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (student activities). An example would be total student fees not broken down into these separate categories.

Line 2. Census local, NCES state revenue. This category is reserved for any tax item classified as local by the Bureau of the Census and as state by the National Center for Education Statistics.

Line 3. Census state, NCES local revenue. This category is reserved for any tax item classified as state by the Bureau of the Census and as local by the National Center for Education Statistics.

Line 4. State revenue, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I-B, lines 1 through 11. An example would be total state revenue not broken down into separate state aid programs.

Line 5. Federal revenue, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 4. An example would be total federal aid not broken down into separate federal grant programs.

Line 6. State payment on behalf of the LEA, instruction. Report expenditures of the revenues reported in Part V, lines 1 and 2, that were made for instruction. See definition for Part II-A, line 1.

Line 7. State payment on behalf of the LEA, support services. Report expenditures of the revenues reported in Part V, lines 1 and 2, that were made for support services. See definitions for Part II-A, lines 2 through 10.

Line 8. State payment on behalf of the LEA, other. Report expenditures of the revenues reported in Part V, lines 1 and 2, that were made for other than instruction or support services. See definitions for Part II-B and Part II-C.

Line 9. Support services, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part II-A, lines 2 through 10. An example would be a support service expenditure which could not be separately reported as business, central, or other support services.

Line 10. Equipment expenditure, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part III, line 3 (instructional equipment) or line 4 (other equipment). An example would be total equipment not broken down by function.

Line 11. Own retirement system transfer, instruction. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for instructional employees.

Line 12. Own retirement system transfer, support services. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for support services and other noninstructional employees.

Line 13. Federal revenue on behalf of school system. Report any item in your chart of accounts identified as received through federal payments made on behalf of the school system.