

U.S. DEPARTMENT OF EDUCATION WASHINGTON, D.C. 20208 National Center for Education Statistics COMMON CORE OF DATA PART VI-REVENUES AND CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION FISCAL YEAR 1988		FORM APPROVED O.M.B. No. 1850-0067 EXP. DATE: 12/31/89
		DUE DATE: MARCH 16, 1989
NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NO.(Include area code, extension)

INSTRUCTIONS

1. This report is authorized by law (20 U.S.C. 1221e-1). While you are not required to complete Section I, you are required to complete Sections II, III, and IV under the Education Consolidation and Improvement Act of 1981, P.L. 97-35.
2. IMPORTANT NOTE: All of the account classifications used for this report are defined in the NCES publication, Financial Accounting for Local and State School Systems, June 1980.
3. Do not leave any cell blank. Missing or not applicable data are to be identified in the response.
 - M Use an "M" when the data are missing, where a value is expected by no value was measured.
 - N Use an "N" for "Not Applicable", where a value is neither expected nor measured.
 - 0 Use a zero"(0)" only for those cases where a numerical value was measured and no quantity was found.

I. LOCAL EDUCATION AGENCY REVENUES, BY SOURCE	
SUMMARY OF REVENUE SOURCES	TOTAL (in whole dollars)
A. 1000 REVENUES FROM LOCAL SOURCES	R__01
B. 2000 REVENUES FROM INTERMEDIATE SOURCES	R__02
C. 3000 REVENUE FROM STATE SOURCES	R__03
D. 4000 REVENUES FROM FEDERAL SOURCES	R__04
E. TOTAL REVENUES TO LOCAL EDUCATION AGENCIES (Sum of lines A. through D.)	T__01

II. CURRENT EXPENDITURES FOR FREE PUBLIC ELEMENTARY AND SECONDARY EDUCATION MADE BY LOCAL EDUCATION AGENCIES AND FOR AND ON BEHALF OF LOCAL EDUCATION AGENCIES BY OTHER AGENCIES, BY FUNCTION

A. CURRENT EXPENDITURES BY FUNCTION	BY LOCAL SCHOOL DISTRICTS (in whole dollars)	BY STATE AND OTHER AGENCIES (in whole dollars)	TOTAL (in whole dollars)
1. 1000 INSTRUCTION (include fixed charges)	E__01	E__02	T__02
2. 2000 SUPPORT SERVICES (include fixed charges)	E__03	E__04	T__03
3. 3000 NONINSTRUCTION SERVICES (include fixed charges)	E__05	E__06	T__04
4. TOTAL CURRENT EXPENDITURES (Sum of lines A.1-A.3)	T__05	T__06	T__07
B. EXCLUSIONS: CURRENT EXPENDITURES FROM THE REVENUE SOURCES LISTED BELOW			
1. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS AND PATRONS	X__01	X__02	T__08
2. CHAPTER 1. EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (Public Law 97-35), i.e., BASIC GRANTS TO LEAS AND STATE AGENCY GRANT OF HANDICAPPED AND MIGRATORY CHILDREN	X__03	X__04	T__09
3. EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (Public Law 97-35)	X__05	X__06	T__10
4. TOTAL EXCLUSIONS (Sum of lines B.1-B.3)	T__12	T__13	T__14
C. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 97-35 (Line A.4 MINUS B.4)	C__01	C__02	T__15

NOTE: Make sure that the fixed charges reported in Part V. Special Exhibit, are distributed to each of the functions listed in Section A. above, and also included in Item A.4, total current expenditures.

III. TOTAL NUMBER OF DAYS ATTENDED BY STUDENTS DURING REGULAR SCHOOL YEAR AND SUMMER SCHOOL

NOTE: Include your definition of school year and school day in the Quality of Data submission.

ITEM	DAYS OF ATTENDANCE
A. NUMBER OF DAYS IN REGULAR SCHOOL YEAR	**
B. NUMBER OF DAYS IN FREE SUMMER SCHOOL	**
C. AGGREGATE NUMBER OF DAYS OF STUDENT ATTENDANCE DURING REGULAR SCHOOL YEAR	**
D. AGGREGATE NUMBER OF DAYS OF STUDENT ATTENDANCE DURING FREE SUMMER SCHOOL	**

IV. WORKSHEET FOR COMPUTING EXPENDITURES FOR NON INSTRUCTIONAL SERVICES

The attached worksheet is provided to aid in the computation of the expenditures to be reported as non instructional services expenditures. For purposes of this report, do not include current expenditures for community services provided by the LEAs. Expenditures for non instructional services shall include only those made for food services, student body activities, and other enterprise activities. (Net expenditures only, i.e., gross expenditures less gross receipts.)

A. FOOD SERVICES Two methods are approved for the computation of net food services expenditures. Use the method which best reflects net food services current expenditures for the KEAs in your state.

Method I. Total case expenditures made from revenue receipts <i>(in whole dollars)</i>	Method II. Expenditures less revenue receipts <i>(in whole dollars)</i>														
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%;">1. FEDERAL SOURCES</td><td style="width: 20%; text-align: center;">**</td></tr> <tr><td>2. STATE SOURCES</td><td style="text-align: center;">**</td></tr> <tr><td>3. LOCAL SOURCES (Not including gross receipts from the sale of lunches)</td><td style="text-align: center;">**</td></tr> <tr><td>4. NET EXPENDITURES (Sum of lines 1,2, and 3)</td><td style="text-align: center;">**</td></tr> </table>	1. FEDERAL SOURCES	**	2. STATE SOURCES	**	3. LOCAL SOURCES (Not including gross receipts from the sale of lunches)	**	4. NET EXPENDITURES (Sum of lines 1,2, and 3)	**	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%;">1. GROSS EXPENDITURES</td><td style="width: 20%; text-align: center;">**</td></tr> <tr><td>2. LUNCH SALES RECEIPTS</td><td style="text-align: center;">**</td></tr> <tr><td>3. NET EXPENDITURES (Line 1 minus line 2)</td><td style="text-align: center;">**</td></tr> </table>	1. GROSS EXPENDITURES	**	2. LUNCH SALES RECEIPTS	**	3. NET EXPENDITURES (Line 1 minus line 2)	**
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B. ENTERPRISE ACTIVITIES. Report net expenditures from local tax sources only, i.e., gross expenditures less gross receipts.

ITEM	TOTAL <i>(in whole dollars)</i>
1. STUDENT BODY ACTIVITIES	**
2. OTHER ENTERPRISE ACTIVITIES	**
3. TOTAL NET EXPENDITURES FOR ENTERPRISE ACTIVITIES <i>(Sum of lines 1 and 2)</i>	**

C. RECAPULATION. Bring the amounts shown above to the categories listed below. Post the totals (line C.3 below), on Section II. line A.3, Non instructional services.

ITEM	By local agencies <i>(in whole dollars)</i>	By other agencies <i>(in whole dollars)</i>	TOTAL <i>(in whole dollars)</i>
1. NET FOOD SERVICE EXPENDITURES	**	**	**
2. NET ENTERPRISE ACTIVITY EXPENDITURES	**	**	**
3. TOTAL NONINSTRUCTIONAL SERVICES (Sum of lines 1 and 2)	**	**	**

V. SPECIAL EXHIBIT – FIXED CHARGES

Report employee benefits separately from other fixed charges and indicate the amounts expended by local education agencies and those expended for/on behalf of local agencies by other agencies.

1. Employee benefits include expenditures made on behalf of employees including employer contributions to retirement systems, FICA, health and life insurance premiums, workman’s compensation, sabbatical leave, etc.
2. Other fixed charges include payments for liability and casualty insurance premiums, rental, interest on short-term current loans, and judgments against local agencies.

EXPENDITURES FOR FIXED CHARGES	LOCAL EDUCATION AGENCIES <i>(in whole dollars)</i>	FOR/ON BEHALF OF LEAS BY OTHER AGENCIES <i>(in whole dollars)</i>	TOTALS <i>(in whole dollars)</i>
A. EMPLOYEE BENEFITS	F__01	F__03	T__27
B. OTHER FIXED CHARGES	F__02	F__04	T__28
C. TOTAL FIXED CHARGES	T__25	T__26	T__29
<i>NOTE: Fixed charges should be included in Part II. A, Current Expenditures By Function.</i>			