

Appendix A: Supplementary Tables

Table A-1.—Local, intermediate, state and federal revenues: School year 1997–98

State	Total revenues ¹	Type of revenue				Other
		Local	Intermediate	State	Federal	
United States	²\$325,976,011,278	²\$144,975,956,973	\$1,152,716,642	\$157,645,372,316	\$22,201,965,347	²\$26,716,019,669
Alabama	4,146,628,961	1,147,695,953	19,865,233	2,589,826,250	389,241,525	183,725,507
Alaska	1,218,425,049	311,509,142	0	757,285,668	149,630,239	0
Arizona	4,731,675,351	1,979,025,037	173,163,836	2,096,738,811	482,747,667	829,783,414
Arkansas	2,600,655,473	816,754,513	2,885,492	1,500,333,675	280,681,793	144,795,157
California	38,142,612,817	12,058,424,956	0	22,963,394,538	3,120,793,323	2,286,011,030
Colorado	4,327,326,214	2,221,459,164	7,003,764	1,879,065,356	219,797,930	1,555,690,973
Connecticut	² 5,160,728,163	² 3,033,194,349	0	1,925,675,601	201,858,213	² 379,971,159
Delaware	913,615,548	256,164,543	0	588,210,603	69,240,402	29,386,928
District of Columbia	706,935,000	590,572,000	0	0	116,363,000	² 52,663,267
Florida	14,988,118,114	6,531,728,367	0	7,311,149,394	1,145,240,353	1,009,000,206
Georgia	9,041,434,301	3,799,418,853	0	4,625,560,390	616,455,058	641,372,313
Hawaii	1,282,701,537	30,975,111	0	1,141,001,845	110,724,581	90,302,399
Idaho	1,320,646,636	399,755,250	0	827,954,548	92,936,838	84,513,982
Illinois	14,194,654,375	9,203,851,596	0	4,033,014,824	957,787,955	1,705,149,219
Indiana	7,513,406,552	3,238,259,738	51,423,716	3,860,330,542	363,392,556	297,654,311
Iowa	3,346,481,028	1,445,885,411	7,430,175	1,715,705,646	177,459,796	231,617,049
Kansas	3,122,237,669	1,017,587,708	112,360,003	1,807,349,876	184,940,082	372,585,000
Kentucky	3,932,067,643	1,128,408,815	0	2,427,126,473	376,532,355	34,652,812
Louisiana	² 4,494,428,754	² 1,721,616,942	0	2,266,287,211	506,524,601	486,172,386
Maine	1,600,634,909	759,930,868	0	728,812,477	111,891,564	27,937,609
Maryland	6,454,695,755	3,602,764,536	0	2,514,140,520	337,790,699	148,001,440
Massachusetts	7,893,657,009	4,284,907,301	0	3,213,490,456	395,259,252	551,027
Michigan	14,329,714,745	3,910,371,158	9,571,156	9,459,203,137	950,569,294	1,361,625,749
Minnesota	6,529,420,391	2,580,379,753	210,494,634	3,418,032,589	320,513,415	960,937,483
Mississippi	2,407,954,170	733,954,199	1,115,635	1,333,568,478	339,315,858	10,983,603
Missouri	6,005,255,632	3,216,340,948	28,988,868	2,384,740,828	375,184,988	527,332,282
Montana	1,029,938,821	349,327,252	92,718,872	482,681,393	105,211,304	39,275,262
Nebraska	1,964,204,734	1,168,186,115	14,456,342	650,846,294	130,715,983	111,124,986
Nevada	1,910,793,713	1,215,366,982	0	607,846,442	87,580,289	65,897,855
New Hampshire	1,364,942,732	1,185,394,814	0	127,607,497	51,940,421	60,404,500
New Jersey	13,189,983,277	7,466,159,420	90,365	5,246,645,965	477,087,527	929,915,503
New Mexico	1,952,452,158	284,281,417	0	1,409,494,528	258,676,213	129,705,049
New York	27,782,468,179	15,110,873,075	120,595,265	11,038,713,761	1,512,286,078	1,327,756,511
North Carolina	7,188,614,706	1,829,557,262	0	4,838,150,208	520,907,236	361,928,924
North Dakota	682,418,716	310,637,164	7,204,002	280,238,399	84,339,151	49,116,970

Table A-1.—Local, intermediate, state and federal revenues: School year 1997–98—Continued

State	Total revenues ¹	Type of revenue				
		Local	Intermediate	State	Federal	
United States	²\$325,976,011,278	²\$144,975,956,973	\$1,152,716,642	\$157,645,372,316	\$22,201,965,347	²\$26,716,019,669
Ohio	13,458,094,643	7,100,393,635	26,568,403	5,547,735,697	783,396,908	1,088,772,566
Oklahoma	3,416,295,732	953,925,336	63,828,330	2,103,242,640	295,299,426	228,009,234
Oregon	3,883,939,226	1,372,113,414	58,359,433	2,204,917,567	248,548,812	262,916,797
Pennsylvania	14,837,945,311	8,218,701,924	14,134,524	5,736,509,309	868,599,554	132,324,615
Rhode Island	1,264,155,653	688,097,979	0	507,377,209	68,680,465	² 94,173,533
South Carolina	4,055,072,463	1,623,593,714	0	2,087,805,764	343,672,985	562,144,685
South Dakota	794,255,517	422,763,810	9,451,918	282,517,823	79,521,966	35,901,264
Tennessee	4,815,832,540	2,090,573,295	0	2,299,491,419	425,767,826	478,178,575
Texas	24,179,060,127	11,593,016,360	65,392,054	10,675,577,511	1,845,074,202	4,362,727,703
Utah	2,305,396,542	738,940,571	0	1,406,576,658	159,879,313	165,476,478
Vermont	861,642,698	563,318,948	0	253,572,082	44,751,668	24,428,245
Virginia	² 7,757,954,460	4,919,793,838	0	2,432,369,946	405,790,676	535,898,631
Washington	6,895,693,451	1,904,387,282	500	4,548,850,661	442,455,008	778,333,189
West Virginia	2,216,983,650	622,307,521	773,118	1,389,076,164	204,826,847	110,814,476
Wisconsin	7,059,759,115	2,953,560,067	0	3,789,319,581	316,879,467	1,327,515,517
Wyoming	702,001,318	269,749,567	54,841,004	330,208,062	47,202,685	862,296

¹ Total revenues does not include other revenues. Other revenues include revenues from bond sales, and sales of fixed assets.

² Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in the state.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-2.—Local revenues by source: School year 1997–98

State	Local revenues	Source					
		Independent LEA		Other government-dependent LEA		Individual transportation fees	
		Property tax	Non-property tax	Property tax	Non-property tax		
United States	¹\$144,975,956,973	\$93,878,460,468	\$5,613,643,199	\$17,305,689,152	\$8,774,816,882	²\$473,222,599	²\$47,007,428
Alabama	1,147,695,953	0	0	435,726,086	277,829,070	1,953,340	0
Alaska	311,509,142	0	0	³ 0	241,083,570	40,709	0
Arizona	1,979,025,037	1,637,051,652	0	0	0	² 480,263	² 87,668
Arkansas	816,754,513	605,544,399	21,245,402	0	0	1,650,508	0
California	12,058,424,956	9,502,500,779	97,170,277	185,462	0	0	7,542,618
Colorado	2,221,459,164	1,631,753,027	213,760,158	0	0	14,352,651	8,071,895
Connecticut	¹ 3,033,194,349	0	0	2,868,971,602	0	1,816,963	0
Delaware	256,164,543	213,536,994	0	0	0	0	0
District of Columbia	590,572,000	0	0	³ 0	582,985,000	248,568	0
Florida	6,531,728,367	5,418,081,256	0	0	0	418,746	1,534,724
Georgia	3,799,418,853	2,707,141,327	540,487,370	63,995,204	0	14,491,952	0
Hawaii	30,975,111	0	0	359,908	0	4,696,851	0
Idaho	399,755,250	331,848,283	2,367,034	0	0	645,267	406,300
Illinois	9,203,851,596	7,595,789,674	0	0	501,065,898	12,995,356	4,856,350
Indiana	3,238,259,738	2,364,710,185	378,827,408	0	0	4,428,290	0
Iowa	1,445,885,411	1,116,410,527	33,611,319	0	0	1,877,041	1,509,076
Kansas	1,017,587,708	828,235,306	0	0	0	3,077,899	0
Kentucky	1,128,408,815	709,190,746	233,352,397	0	11,966,524	4,055,774	15,046
Louisiana	¹ 1,721,616,942	614,052,122	880,750,024	0	0	² 8,669,698	622,527
Maine	759,930,868	727,925,204	0	0	0	2,960,226	0
Maryland	3,602,764,536	0	0	1,737,231,401	1,603,297,055	10,844,759	2,396,607
Massachusetts	4,284,907,301	0	0	4,033,703,942	0	2,063,403	1,527,705
Michigan	3,910,371,158	3,046,021,754	27,191,579	0	1,581,972	34,443,286	3,688,014
Minnesota	2,580,379,753	2,005,736,192	0	0	0	43,549,209	238,482
Mississippi	733,954,199	549,195,717	2,400,256	0	3,352,132	3,506,236	443,422
Missouri	3,216,340,948	2,388,159,454	384,478,097	0	0	15,414,165	693,644
Montana	349,327,252	244,810,942	31,362,784	0	0	1,455,992	204,903
Nebraska	1,168,186,115	1,006,771,416	15,258,463	0	0	1,937,060	42,754
Nevada	1,215,366,982	477,522,160	589,466,033	0	0	3,505	0
New Hampshire	1,185,394,814	907,899,587	0	222,615,106	0	3,031,561	298,159
New Jersey	7,466,159,420	6,937,843,135	0	0	1,335,181	42,141,640	1,523,855
New Mexico	284,281,417	186,046,946	0	0	0	4,520,960	0
New York	15,110,873,075	9,369,340,082	179,309,115	4,644,176,990	29,820,378	28,603,246	0
North Carolina	1,829,557,262	0	0	1,389,280,588	99,242,096	3,487,899	0
North Dakota	310,637,164	245,210,202	1,742,136	0	934,645	858,400	335,656

Table A-2.—Local revenues by source: School year 1997–98—Continued

State	Local revenues	Source						Individual transportation fees
		Independent LEA		Other government-dependent LEA		Individual tuition		
		Property tax	Non-property tax	Property tax	Non-property tax			
United States	¹\$144,975,956,973	\$93,878,460,468	\$5,613,643,199	\$17,305,689,152	\$8,774,816,882	²\$473,222,599	²\$47,007,428	
Ohio	7,100,393,635	5,937,097,582	141,085,948	0	0	² 49,995,090	4,509,762	
Oklahoma	953,925,336	682,253,625	0	0	2,193,419	10,034,422	0	
Oregon	1,372,113,414	1,029,842,416	1,387,350	0	5,029,477	1,427,368	120,306	
Pennsylvania	8,218,701,924	5,912,921,193	1,585,800,615	0	0	25,828,002	13,125	
Rhode Island	688,097,979	0	0	661,734,951	0	562,590	104,670	
South Carolina	1,623,593,714	852,027,399	21,944,643	355,510,954	109,169,077	2,988,248	73,299	
South Dakota	422,763,810	357,006,339	0	0	15,746,417	117,189	13,786	
Tennessee	2,090,573,295	0	0	854,101,332	741,205,761	3,331,871	0	
Texas	11,593,016,360	9,921,007,996	159,117,730	6,435,200	271,984	50,471,619	0	
Utah	738,940,571	518,889,620	65,246,814	0	337,600	5,402,326	1,223,727	
Vermont	563,318,948	505,076,072	1,753,704	321,488	0	2,386,735	242,478	
Virginia	¹ 4,919,793,838	0	0	³ 0	4,544,106,268	10,665,966	1,862,845	
Washington	1,904,387,282	1,432,537,631	1,392,823	13,955,628	919,353	29,569,806	2,716,590	
West Virginia	622,307,521	533,704,080	0	231,562	1,344,005	1,754,593	366	
Wisconsin	2,953,560,067	2,592,167,925	0	17,151,748	0	3,925,655	0	
Wyoming	269,749,567	235,599,522	3,133,720	0	0	39,696	87,069	

Table A-2.—Local revenues by source: School year 1997–98—Continued

State	Source						
	Local revenues	Earnings on investments	Food service	Student activities	Textbook fees	Summer school	Other
United States	¹\$144,975,956,973	\$5,023,381,927	\$4,877,226,995	¹\$2,677,560,328	\$164,655,427	²\$90,386,083	²\$6,049,906,487
Alabama	1,147,695,953	43,811,013	93,156,775	110,861,963	789,855	0	183,567,851
Alaska	311,509,142	10,858,256	10,385,471	22,201,759	96,556	0	26,842,821
Arizona	1,979,025,037	68,324,756	74,323,368	31,349,769	0	² 118,952	167,288,610
Arkansas	816,754,513	25,540,690	64,340,621	78,120,161	23,503	562,201	19,727,028
California	12,058,424,956	731,610,856	394,947,536	0	0	0	1,324,467,428
Colorado	2,221,459,164	96,547,402	67,409,419	71,584,785	3,740,950	2,172,347	112,066,530
Connecticut	¹ 3,033,194,349	716,206	76,687,634	¹ 60,115,781	0	156,203	24,729,960
Delaware	256,164,543	12,412,706	11,807,228	572,850	0	0	17,834,765
District of Columbia	590,572,000	66,498	1,087,377	2,125,000	0	0	4,059,557
Florida	6,531,728,367	282,941,385	233,917,607	341,752,237	8,681,145	0	244,401,267
Georgia	3,799,418,853	131,978,396	151,611,611	1,991,555	0	6,099,007	181,622,431
Hawaii	30,975,111	0	16,464,224	529,755	0	3,054,913	5,869,460
Idaho	399,755,250	21,076,212	19,927,460	1,565,036	0	0	21,919,658
Illinois	9,203,851,596	452,538,373	183,985,546	91,298,318	55,873,304	10,740,948	294,707,829
Indiana	3,238,259,738	75,019,774	153,633,102	5,276,048	51,027,217	2,941,899	202,395,815
Iowa	1,445,885,411	43,340,859	74,750,333	88,312,243	6,640,051	1,629,981	77,803,981
Kansas	1,017,587,708	47,277,761	66,973,748	2,281,564	11,161,886	0	58,579,544
Kentucky	1,128,408,815	41,416,196	81,012,232	722,027	1,043,899	0	45,633,974
Louisiana	¹ 1,721,616,942	84,962,117	44,689,537	¹ 52,354,258	341,716	² 2,484,469	32,690,474
Maine	759,930,868	3,144,184	13,299,553	584,438	0	141,791	11,875,472
Maryland	3,602,764,536	14,621,990	81,456,552	102,980,869	0	3,801,455	46,133,848
Massachusetts	4,284,907,301	5,468,264	93,178,390	11,587,249	0	719,504	136,658,844
Michigan	3,910,371,158	317,649,050	172,460,745	62,164,212	0	5,908,923	239,261,623
Minnesota	2,580,379,753	138,016,945	131,726,675	77,608,036	0	0	183,504,214
Mississippi	733,954,199	30,708,957	40,076,593	36,640,381	0	1,296,894	66,333,612
Missouri	3,216,340,948	127,306,831	106,026,092	114,161,490	0	0	80,101,175
Montana	349,327,252	15,991,201	13,191,477	28,211,586	108,262	304,592	13,685,513
Nebraska	1,168,186,115	22,782,042	43,484,426	61,587,503	0	857,837	15,464,614
Nevada	1,215,366,982	59,489,660	22,488,485	43,820,755	0	34,597	22,541,787
New Hampshire	1,185,394,814	5,990,797	27,918,273	938,986	0	380,292	16,322,053
New Jersey	7,466,159,420	96,724,194	180,463,766	² 80,337,903	2,071,112	525,710	² 123,192,924
New Mexico	284,281,417	33,676,097	24,460,246	14,342,926	0	375,202	20,859,040
New York	15,110,873,075	261,676,502	219,987,874	7,947,622	177,959	4,101,420	365,731,887
North Carolina	1,829,557,262	31,035,083	191,491,559	0	0	2,578,314	112,441,723
North Dakota	310,637,164	9,872,948	16,350,512	19,232,635	0	322,463	15,777,567

Table A-2.—Local revenues by source: School year 1997–98—Continued

State	Source						
	Local revenues	Earnings on investments	Food service	Student activities	Textbook fees	Summer school	Other
United States	¹\$144,975,956,973	\$5,023,381,927	\$4,877,226,995	¹\$2,677,560,328	\$164,655,427	²\$90,386,083	²\$6,049,906,487
Ohio	7,100,393,635	232,097,132	265,471,846	196,882,929	14,544,470	² 14,327,057	244,381,819
Oklahoma	953,925,336	41,989,331	56,374,841	112,336,181	0	1,970,913	46,772,604
Oregon	1,372,113,414	90,699,764	46,374,141	75,893,529	268,160	439,617	120,631,286
Pennsylvania	8,218,701,924	222,537,729	238,640,985	5,721,546	0	3,340,456	223,898,273
Rhode Island	688,097,979	573,848	15,405,107	186,089	19,320	374,952	9,136,452
South Carolina	1,623,593,714	62,455,630	61,798,096	107,379,957	0	2,671,638	47,574,773
South Dakota	422,763,810	16,524,212	19,713,463	3,833,008	0	491,026	9,318,370
Tennessee	2,090,573,295	32,023,241	129,495,998	203,147,452	0	3,436,143	123,831,497
Texas	11,593,016,360	648,385,300	422,726,115	114,448,079	0	0	270,152,337
Utah	738,940,571	44,526,248	45,263,236	5,493,278	373,244	0	52,184,478
Vermont	563,318,948	9,329,615	11,729,012	984,719	408	51,237	31,443,480
Virginia	¹ 4,919,793,838	15,262,309	137,977,800	¹ 90,370,094	396,011	7,458,338	111,694,207
Washington	1,904,387,282	119,363,434	84,106,478	² 96,045,483	5,892,423	3,148,861	² 114,738,772
West Virginia	622,307,521	19,489,421	24,746,820	2,821,509	89,804	258,234	37,867,127
Wisconsin	2,953,560,067	111,922,404	107,283,579	36,147,059	1,294,172	941,873	82,725,652
Wyoming	269,749,567	11,608,108	10,947,431	707,716	0	165,824	7,460,481

¹ Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in the state.

² Value affected by redistribution of reported values to correct for missing data.

³ These states report "0" as property taxes on the NPEFS; property taxes are included in non-property taxes as transfers from local governments. According to state reports, property taxes comprise 82.5 percent of local revenues in Alaska, 41 percent of general government local revenues in Virginia and 19.5 percent of general fund revenues in the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-3.—Federal revenues by source: School year 1997–98

State	Federal revenues	Source			
		Directly to LEAs	Through state governments	Through intermediate agencies	Other revenue from federal sources
United States	\$22,201,965,347	*\$1,819,343,022	*\$18,983,095,673	*\$299,089,407	*\$1,100,437,244
Alabama	389,241,525	19,226,227	357,515,010	2,896	12,497,392
Alaska	149,630,239	11,822,435	64,047,657	1,062,062	72,698,085
Arizona	482,747,667	124,794,630	346,673,259	0	11,279,778
Arkansas	280,681,793	3,446,562	268,720,209	127,320	8,387,702
California	3,120,793,323	666,671,635	2,260,483,487	64,775,050	128,863,151
Colorado	219,797,930	2,831,193	202,274,673	10,270,157	4,421,907
Connecticut	201,858,213	15,522,592	177,296,942	0	9,038,679
Delaware	69,240,402	8,092,409	59,581,265	0	1,566,728
District of Columbia	116,363,000	10,951,188	102,281,056	2,423,216	707,540
Florida	1,145,240,353	88,470,856	1,028,132,118	0	28,637,379
Georgia	616,455,058	8,166,572	575,847,504	0	32,440,982
Hawaii	110,724,581	50,799,465	31,353,263	0	28,571,853
Idaho	92,936,838	9,514,994	80,105,557	0	3,316,287
Illinois	957,787,955	42,812,103	911,545,514	3,380,965	49,373
Indiana	363,392,556	10,511,332	330,490,881	0	22,390,343
Iowa	177,459,796	4,865,981	159,280,205	3,962,912	9,350,698
Kansas	184,940,082	420,192	169,735,838	0	14,784,052
Kentucky	376,532,355	21,435,611	334,848,841	5,836,302	14,411,601
Louisiana	506,524,601	28,296,434	459,999,513	0	18,228,654
Maine	111,891,564	1,794,871	104,433,393	303,003	5,360,297
Maryland	337,790,699	28,798,448	280,764,692	11,486,226	16,741,333
Massachusetts	395,259,252	21,452,120	356,657,120	0	17,150,012
Michigan	950,569,294	38,207,299	843,834,987	38,531,874	29,995,134
Minnesota	320,513,415	10,347,695	300,303,575	0	9,862,145
Mississippi	339,315,858	5,656,359	327,312,774	0	6,346,724
Missouri	375,184,988	15,269,631	314,811,224	0	45,104,133
Montana	105,211,304	8,079,913	60,900,907	0	36,230,484
Nebraska	130,715,983	*14,284,253	*92,531,086	*2,559,567	21,341,077
Nevada	87,580,289	2,255,159	78,612,115	0	6,713,015
New Hampshire	51,940,421	2,532,493	46,600,271	1,518,915	1,288,742
New Jersey	477,087,527	*9,581,636	460,127,461	0	*7,378,430
New Mexico	258,676,213	92,607,299	161,250,706	37,490	4,780,718
New York	1,512,286,078	19,471,541	1,453,104,073	0	39,710,464
North Carolina	520,907,236	31,616,524	480,137,737	0	9,152,975
North Dakota	84,339,151	29,149,910	45,873,159	8,747,489	568,593
Ohio	783,396,908	25,829,288	729,308,630	23,676,354	4,582,636
Oklahoma	295,299,426	48,115,246	138,182,484	1,394,751	107,606,945
Oregon	248,548,812	1,186,497	173,182,837	0	74,179,478
Pennsylvania	868,599,554	43,695,935	815,619,315	7,386,992	1,897,312
Rhode Island	68,680,465	1,688,333	63,292,756	0	3,699,376
South Carolina	343,672,985	4,289,572	313,254,561	0	26,128,852
South Dakota	79,521,966	38,880,102	38,255,450	1,997,121	389,293
Tennessee	425,767,826	15,610,619	394,347,480	17,000	15,792,727
Texas	1,845,074,202	51,985,666	1,633,332,540	89,696,987	70,059,009
Utah	159,879,313	2,537,549	131,718,217	0	25,623,547
Vermont	44,751,668	420,924	41,270,384	2,173,997	886,363
Virginia	405,790,676	28,308,752	331,278,235	0	46,203,689
Washington	442,455,008	70,858,821	347,822,458	11,059,914	12,713,815
West Virginia	204,826,847	5,907,016	195,135,183	2,336,752	1,447,896
Wisconsin	316,879,467	20,060,507	269,767,986	4,324,095	22,726,879
Wyoming	47,202,685	210,633	39,859,085	0	7,132,967

* Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in the state.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-4.—Current expenditures for elementary and secondary education by function: School year 1997–98

State	Current expenditures	Function		
		Instruction	Support services	Noninstructional services
United States	¹\$285,489,511,135	¹\$176,522,906,643	²\$96,473,458,114	²\$12,493,146,376
Alabama	3,633,158,852	2,219,707,781	1,157,713,538	255,737,532
Alaska	1,092,750,100	² 622,396,196	² 433,239,051	37,114,853
Arizona	² 3,740,638,121	² 2,163,075,725	² 1,350,041,035	227,521,361
Arkansas	2,149,237,194	1,362,690,351	635,730,214	150,816,628
California	32,759,491,610	20,033,782,156	11,412,150,810	1,313,558,644
Colorado	3,886,872,269	2,247,424,111	1,498,236,004	141,212,154
Connecticut	4,765,077,097	3,031,206,241	1,504,056,726	229,814,129
Delaware	830,731,124	514,269,183	275,908,490	40,553,451
District of Columbia	¹ 647,201,639	¹ 283,484,002	339,973,679	23,743,959
Florida	12,737,324,518	7,500,075,424	4,606,310,006	630,939,088
Georgia	7,770,241,380	4,833,423,998	2,492,009,579	444,807,803
Hawaii	1,112,350,984	712,022,872	328,519,570	71,808,542
Idaho	1,153,777,719	717,677,084	385,469,771	50,630,864
Illinois	12,473,064,433	7,568,725,615	4,472,681,425	431,657,393
Indiana	6,234,562,824	3,897,220,862	2,061,399,279	275,942,683
Iowa	3,005,421,266	1,842,537,233	1,017,528,753	145,355,280
Kansas	2,684,244,169	1,546,598,240	1,002,330,546	135,315,383
Kentucky	3,489,204,911	2,133,659,202	1,153,036,256	202,509,453
Louisiana	¹ 4,030,379,352	2,415,114,107	1,279,564,796	¹ 335,700,449
Maine	1,433,174,637	964,342,013	417,833,387	50,999,237
Maryland	5,843,685,372	3,661,048,600	1,901,323,142	281,313,630
Massachusetts	7,381,784,305	4,899,351,696	2,240,640,723	241,791,886
Michigan	12,003,818,087	7,044,614,219	4,604,270,581	354,933,287
Minnesota	5,452,570,935	3,423,447,271	1,804,162,653	224,961,011
Mississippi	2,164,591,566	1,327,435,521	682,395,199	154,760,846
Missouri	5,067,719,669	3,108,315,663	1,740,933,451	218,470,555
Montana	929,197,290	580,901,073	310,255,824	38,040,393
Nebraska	1,743,774,920	² 1,096,437,220	517,114,049	² 130,223,651
Nevada	1,570,575,974	944,836,983	575,767,065	49,971,926
New Hampshire	1,241,255,056	² 810,161,144	² 387,632,706	43,461,206
New Jersey	12,056,559,865	7,293,293,532	4,398,669,714	364,596,619
New Mexico	1,659,891,331	949,677,716	629,290,231	80,923,384
New York	25,332,735,272	17,220,209,373	7,412,444,349	700,081,550
North Carolina	6,497,648,309	4,072,780,329	2,015,604,869	409,263,111
North Dakota	599,442,750	367,110,733	183,737,858	48,594,159
Ohio	11,448,721,847	6,752,805,095	4,267,606,224	428,310,528
Oklahoma	3,138,690,408	1,860,768,719	1,085,991,737	191,929,952
Oregon	3,474,714,062	2,072,977,430	1,281,384,931	120,351,701
Pennsylvania	13,084,858,950	8,338,421,738	4,261,130,347	485,306,866
Rhode Island	1,215,594,877	815,847,180	366,561,973	33,185,724
South Carolina	3,507,016,989	2,087,547,044	1,202,315,554	217,154,391
South Dakota	665,082,314	409,200,918	218,910,276	36,971,120
Tennessee	4,409,338,313	2,867,088,240	1,318,056,638	224,193,435
Texas	21,188,676,395	13,013,000,698	7,052,149,104	1,123,526,592
Utah	1,916,688,368	1,265,282,409	541,638,799	109,767,160
Vermont	749,785,719	486,173,957	240,947,114	22,664,648
Virginia	¹ 6,739,003,429	4,108,526,308	2,275,430,637	¹ 355,046,484
Washington	² 5,986,648,014	² 3,520,728,469	2,185,774,531	280,145,014
West Virginia	1,905,939,530	1,181,952,416	610,863,382	113,123,732
Wisconsin	6,280,696,005	3,966,885,268	2,120,617,689	193,193,048
Wyoming	603,901,015	366,647,285	216,103,849	21,149,881

¹ Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

² Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-5.—Current expenditures for elementary and secondary education instruction by object: School year 1997–98

State	Object						
	Instruction expenditures	Salaries	Employee benefits	Purchased services	Out-of-state tuition	Supplies	Other
United States	¹\$176,522,906,643	²\$128,331,229,784	²\$32,628,852,372	²\$4,856,211,717	²\$1,841,206,623	¹\$8,175,638,230	²\$689,767,917
Alabama	2,219,707,781	1,619,273,363	403,384,509	36,272,741	991,199	153,106,243	6,679,727
Alaska	² 622,396,196	² 439,039,161	² 111,106,443	² 22,113,032	100,583	² 29,497,828	² 20,539,149
Arizona	2,163,075,725	1,782,425,115	277,108,011	22,595,707	20,871,675	40,374,823	19,700,394
Arkansas	1,362,690,351	1,021,737,618	239,117,229	26,684,742	6,146,779	66,145,696	2,858,288
California	20,033,782,156	14,167,957,597	3,865,785,652	611,902,891	410,479,106	968,731,266	8,925,644
Colorado	2,247,424,111	1,686,161,913	313,782,195	58,181,408	28,937,327	141,002,299	19,358,969
Connecticut	3,031,206,241	2,193,508,290	516,912,161	71,878,094	160,158,597	85,068,181	3,680,918
Delaware	514,269,183	346,624,489	116,540,306	11,889,155	9,820,148	28,099,410	1,295,675
District of Columbia	¹ 283,484,002	238,180,412	21,449,008	1,705,613	² 4,847,713	¹ 15,894,386	² 1,406,869
Florida	7,500,075,424	4,925,951,542	1,622,981,322	558,360,388	302,809	319,132,658	73,346,705
Georgia	4,833,423,998	3,577,240,357	973,040,593	50,940,516	1,628,575	227,040,955	3,533,001
Hawaii	712,022,872	489,234,445	162,221,206	20,399,384	0	38,041,715	2,126,122
Idaho	717,677,084	511,438,938	146,179,618	16,198,873	309,277	43,360,124	190,254
Illinois	7,568,725,615	5,701,653,982	1,171,996,084	228,118,312	127,006,787	326,476,553	13,473,897
Indiana	3,897,220,862	2,752,589,386	954,188,909	46,950,791	56,893	136,768,815	6,666,068
Iowa	1,842,537,233	1,320,587,925	319,744,878	55,512,310	14,533,664	118,321,628	13,836,828
Kansas	1,546,598,240	1,212,974,588	218,725,384	29,437,420	1,000,994	77,804,411	6,655,443
Kentucky	2,133,659,202	1,609,000,464	384,154,964	40,340,713	0	90,586,423	9,576,638
Louisiana	2,415,114,107	1,766,451,243	477,121,786	33,795,609	94,601	132,595,769	5,055,100
Maine	964,342,013	634,910,133	215,522,158	32,451,773	46,625,830	31,559,173	3,272,946
Maryland	3,661,048,600	2,455,990,698	865,350,783	79,497,760	141,238,840	110,952,849	8,017,670
Massachusetts	4,899,351,696	3,301,153,777	876,601,846	384,022,267	180,344,734	152,009,727	5,219,344
Michigan	7,044,614,219	4,950,038,973	1,611,958,058	146,707,198	291,302	295,322,576	40,236,112
Minnesota	3,423,447,271	2,558,078,276	618,012,005	97,465,769	2,435,719	125,208,702	22,246,800
Mississippi	1,327,435,521	977,569,549	234,123,327	23,324,677	2,317,612	85,614,261	4,486,095
Missouri	3,108,315,663	2,350,141,496	² 429,394,735	70,620,485	0	248,116,186	² 10,042,761
Montana	580,901,073	414,315,679	109,929,019	16,993,481	941,366	37,056,462	1,665,066
Nebraska	² 1,096,437,220	² 813,084,865	² 193,224,570	24,120,094	14,965,672	43,199,863	7,842,157
Nevada	944,836,983	699,627,418	193,498,440	8,901,427	529,906	41,506,994	772,798
New Hampshire	² 810,161,144	583,863,598	² 120,804,780	22,670,817	54,211,743	27,220,434	1,389,772
New Jersey	7,293,293,532	5,441,937,681	1,097,754,777	68,432,608	326,260,648	291,355,159	67,552,660
New Mexico	949,677,716	698,520,253	173,605,736	16,137,206	0	61,188,151	226,370
New York	17,220,209,373	12,847,147,827	3,437,705,172	445,072,264	0	487,424,941	2,859,169
North Carolina	4,072,780,329	3,062,157,945	714,752,555	71,912,852	0	219,689,743	4,267,234
North Dakota	367,110,733	265,559,080	70,332,207	10,826,664	1,448,471	17,745,134	1,199,177

Table A-5.—Current expenditures for elementary and secondary education instruction by object: School year 1997–98—Continued

State	Object						
	Instruction expenditures	Salaries	Employee benefits	Purchased services	Out-of-state tuition	Supplies	Other
United States	¹\$176,522,906,643	²\$128,331,229,784	²\$32,628,852,372	²\$4,856,211,717	²\$1,841,206,623	¹\$8,175,638,230	²\$689,767,917
Ohio	6,752,805,095	4,926,994,020	1,276,453,814	144,044,208	23,103,513	305,681,583	76,527,957
Oklahoma	1,860,768,719	1,339,599,794	328,419,330	35,635,614	0	144,707,271	12,406,709
Oregon	2,072,977,430	1,392,311,530	460,913,487	84,291,145	6,853,737	118,288,892	10,318,639
Pennsylvania	8,338,421,738	5,976,296,821	1,683,304,142	287,548,864	103,726,987	276,356,390	11,188,533
Rhode Island	815,847,180	573,429,005	177,355,323	18,585,882	26,576,267	19,264,502	636,201
South Carolina	2,087,547,044	1,553,530,166	374,286,709	33,275,852	51,214	101,518,235	24,884,868
South Dakota	409,200,918	296,637,034	65,384,869	13,522,830	7,707,378	24,973,070	975,737
Tennessee	2,867,088,240	2,085,759,612	411,564,739	46,888,751	0	316,031,228	6,843,910
Texas	13,013,000,698	10,255,001,176	1,336,754,575	365,176,297	25,794,005	931,035,107	99,239,539
Utah	1,265,282,409	864,857,742	302,586,244	27,921,351	167,614	60,441,520	9,307,938
Vermont	486,173,957	341,019,929	81,460,773	21,758,226	24,662,612	15,986,362	1,286,055
Virginia	4,108,526,308	3,039,035,082	813,720,600	67,618,256	2,665,157	182,821,589	2,665,624
Washington	² 3,520,728,469	2,473,463,626	718,747,494	138,166,153	² 6,100,272	161,097,541	23,153,383
West Virginia	1,181,952,416	811,347,920	318,934,631	14,828,041	243,769	36,485,056	112,998
Wisconsin	3,966,885,268	2,725,569,974	947,425,900	81,182,625	54,114,022	149,795,934	8,796,813
Wyoming	366,647,285	260,248,277	73,429,316	13,332,581	541,506	17,934,412	1,161,193

¹ Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

² Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-6.—Current expenditures for elementary and secondary education support services by function: School year 1997–98

State	Function							Other support services
	Support services expenditures	Student support services	Instructional staff support services	General (LEA) administration	School administration	Operations and maintenance	Student transportation	
United States	*\$96,473,458,114	*\$14,201,252,118	*\$11,974,207,574	*\$5,870,283,089	*\$16,174,860,260	*\$27,951,985,608	*\$11,465,499,082	*\$8,835,370,384
Alabama	1,157,713,538	147,595,100	140,320,560	100,420,864	220,744,279	318,059,882	153,940,893	76,631,958
Alaska	*433,239,051	*54,469,481	64,581,599	59,221,147	66,795,188	148,134,100	37,752,131	2,285,405
Arizona	*1,350,041,035	*165,676,416	*121,515,232	*149,951,866	*197,162,895	*417,851,545	*154,327,761	*143,545,321
Arkansas	635,730,214	94,234,377	84,877,331	72,673,597	50,854,320	206,791,736	88,249,435	38,049,419
California	11,412,150,810	1,695,483,251	1,551,734,992	186,389,372	2,414,132,972	3,235,742,516	855,706,551	1,472,961,156
Colorado	1,498,236,004	149,678,764	160,537,994	65,428,713	253,593,683	385,381,898	116,206,613	367,408,339
Connecticut	1,504,056,726	255,819,524	149,453,758	92,437,448	262,769,652	433,559,046	214,915,367	95,101,931
Delaware	275,908,490	38,063,756	11,613,812	8,840,851	46,798,830	80,409,054	47,711,171	42,471,016
District of Columbia	339,973,679	76,531,652	62,995,489	25,147,287	35,297,010	96,131,165	23,219,379	*20,651,698
Florida	4,606,310,006	624,682,321	740,283,162	142,553,274	790,497,640	1,389,206,319	537,921,693	381,165,597
Georgia	2,492,009,579	369,716,259	432,610,649	105,455,953	482,380,579	622,910,443	287,713,340	191,222,355
Hawaii	328,519,570	58,092,360	36,144,292	5,080,666	74,852,773	99,849,471	20,146,954	34,353,054
Idaho	385,469,771	62,569,793	38,150,188	32,190,023	68,218,511	112,222,424	52,708,667	19,410,166
Illinois	4,472,681,425	699,574,196	535,202,749	351,551,840	671,071,151	1,287,251,115	578,534,736	349,495,638
Indiana	2,061,399,279	267,544,141	186,098,255	111,595,374	347,452,791	672,192,173	337,456,089	139,060,457
Iowa	1,017,528,753	190,705,448	143,103,737	87,968,096	155,055,588	257,417,986	91,481,132	91,796,766
Kansas	1,002,330,546	148,838,249	113,079,210	103,116,220	178,906,930	288,223,314	110,287,037	59,879,587
Kentucky	1,153,036,256	127,884,673	169,655,729	106,623,988	184,274,951	315,701,056	177,705,916	71,189,941
Louisiana	1,279,564,796	158,157,364	170,557,819	97,256,454	220,713,842	347,892,137	215,980,922	69,006,258
Maine	417,833,387	43,394,172	41,347,342	27,604,777	81,637,215	134,807,460	64,991,552	24,050,868
Maryland	1,901,323,142	238,373,561	256,756,406	32,372,363	391,347,491	558,606,315	289,647,952	134,219,055
Massachusetts	2,240,640,723	361,588,859	236,442,817	157,579,037	325,587,710	685,179,834	329,775,374	144,487,093
Michigan	4,604,270,581	764,156,794	525,738,220	260,692,316	756,138,726	1,270,308,031	496,341,795	530,894,699
Minnesota	1,804,162,653	174,988,938	284,309,672	83,154,834	227,465,699	463,495,618	303,435,663	267,312,229
Mississippi	682,395,199	80,323,559	90,019,591	66,963,856	121,795,778	198,675,007	89,939,822	34,677,585
Missouri	1,740,933,451	226,426,258	207,320,704	154,554,195	306,426,161	492,935,593	274,287,764	78,982,776
Montana	310,255,824	43,317,863	32,794,712	29,409,596	49,600,738	94,554,786	40,636,731	19,941,398
Nebraska	517,114,049	69,940,454	60,614,301	62,252,375	88,761,417	154,334,519	49,409,680	31,801,303
Nevada	575,767,065	61,107,559	54,460,719	23,383,126	114,333,812	156,291,596	62,529,230	103,661,023
New Hampshire	*387,632,706	*67,317,881	*35,887,439	43,292,030	*69,583,866	*105,383,918	*54,974,517	*11,193,054
New Jersey	4,398,669,714	959,311,978	343,162,695	355,196,798	645,358,408	1,238,018,041	620,482,214	237,139,581
New Mexico	629,290,231	144,256,321	78,688,737	43,733,542	83,790,965	167,976,617	85,708,886	25,135,163
New York	7,412,444,349	951,017,787	639,994,692	535,308,571	1,037,931,887	2,273,966,414	1,269,761,191	704,463,807
North Carolina	2,015,604,869	327,402,663	236,028,087	129,024,210	421,994,009	530,537,081	239,885,985	130,732,834
North Dakota	183,737,858	19,089,741	14,701,939	28,886,752	28,548,690	52,357,477	28,524,487	11,628,772

Table A-6.—Current expenditures for elementary and secondary education support services by function: School year 1997–98—Continued

State	Function							
	Support services expenditures	Student support services	Instructional staff support services	General (LEA) administration	School administration	Operations and maintenance	Student transportation	Other support services
United States	*\$96,473,458,114	*\$14,201,252,118	*\$11,974,207,574	*\$5,870,283,089	*\$16,174,860,260	*\$27,951,985,608	*\$11,465,499,082	*\$8,835,370,384
Ohio	4,267,606,224	583,725,630	623,474,270	282,367,194	671,772,380	1,087,700,597	293,977,615	724,588,538
Oklahoma	1,085,991,737	178,959,109	97,082,731	121,846,309	175,939,129	338,419,832	100,758,482	72,986,145
Oregon	1,281,384,931	180,695,277	142,812,749	71,904,216	227,190,484	355,993,876	141,770,021	161,018,308
Pennsylvania	4,261,130,347	600,436,938	437,748,700	382,291,644	581,983,904	1,300,242,271	605,726,317	352,700,573
Rhode Island	366,561,973	75,207,366	43,010,690	26,189,923	58,607,568	97,650,629	50,156,607	15,739,190
South Carolina	1,202,315,554	227,877,851	199,191,706	47,421,726	219,020,645	317,973,457	107,987,396	82,842,773
South Dakota	218,910,276	26,403,559	22,488,476	19,042,348	37,295,896	66,481,156	24,562,915	22,635,926
Tennessee	1,318,056,638	141,597,112	237,856,324	91,012,225	227,500,788	411,647,179	150,516,096	57,926,914
Texas	7,052,149,104	990,045,313	978,989,678	415,016,282	1,177,745,098	2,352,423,900	574,831,054	563,097,779
Utah	541,638,799	68,496,214	73,774,389	19,083,982	111,696,755	177,179,559	55,286,722	36,121,178
Vermont	240,947,114	45,209,005	22,997,634	21,559,451	50,023,300	60,667,756	24,898,998	15,590,970
Virginia	2,275,430,637	320,124,620	384,781,314	68,914,249	401,259,753	669,243,574	295,995,362	135,111,765
Washington	2,185,774,531	486,722,025	280,496,279	134,684,963	287,586,956	584,794,284	232,452,680	179,037,344
West Virginia	610,863,382	62,016,201	52,325,627	50,143,908	106,869,140	191,567,129	121,145,322	26,796,055
Wisconsin	2,120,617,689	262,940,903	305,273,948	168,152,241	331,841,857	576,210,994	258,296,844	217,900,902
Wyoming	216,103,849	33,463,482	21,118,429	13,341,017	36,650,450	71,433,728	24,828,021	15,268,722

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-7.—Current expenditures for elementary and secondary education student support services by object: School year 1997–98

State	Student support services expenditures	Object				
		Salaries	Employee benefits	Purchased services	Supplies	Other
United States	*\$14,201,252,118	*\$10,334,038,695	*\$2,539,976,672	*\$869,206,155	*\$333,369,049	*\$124,661,547
Alabama	147,595,100	97,949,628	23,324,150	12,065,464	12,885,018	1,370,841
Alaska	*54,469,481	*33,521,619	*8,294,481	*5,766,127	*1,353,115	*5,534,139
Arizona	*165,676,416	*135,148,857	*21,737,966	*5,067,148	*2,834,977	*887,467
Arkansas	94,234,377	67,818,533	15,792,391	7,743,073	2,646,335	234,044
California	1,695,483,251	1,273,053,806	337,449,938	54,281,150	29,898,792	799,565
Colorado	149,678,764	116,192,111	21,824,094	8,119,349	2,995,835	547,375
Connecticut	255,819,524	189,640,740	44,491,754	17,736,337	3,795,934	154,759
Delaware	38,063,756	25,620,396	8,285,578	3,836,841	284,195	36,746
District of Columbia	76,531,652	41,800,400	4,844,554	16,826,158	4,798,714	8,261,826
Florida	624,682,321	441,584,707	143,568,539	28,448,674	9,212,433	1,867,968
Georgia	369,716,259	257,083,369	84,195,266	18,783,206	8,197,086	1,457,332
Hawaii	58,092,360	37,305,090	12,690,783	5,776,033	2,006,202	314,252
Idaho	62,569,793	44,736,249	12,731,671	3,765,079	1,332,942	3,853
Illinois	699,574,196	533,953,948	108,567,131	40,967,506	14,846,321	1,239,290
Indiana	267,544,141	188,507,270	65,346,305	8,520,361	4,939,224	230,980
Iowa	190,705,448	139,507,149	33,625,305	13,447,907	3,887,706	237,381
Kansas	148,838,249	112,816,782	20,883,476	8,624,532	5,521,775	991,684
Kentucky	127,884,673	95,930,531	22,874,845	5,996,050	2,787,725	295,522
Louisiana	158,157,364	120,623,261	29,511,459	4,077,515	3,215,434	729,695
Maine	43,394,172	28,072,669	9,722,199	2,465,394	2,794,743	339,167
Maryland	238,373,561	169,334,198	59,960,078	5,754,899	2,612,609	711,777
Massachusetts	361,588,859	245,180,359	62,586,238	47,117,134	5,028,847	1,676,282
Michigan	764,156,794	544,436,017	167,712,316	37,423,992	11,625,886	2,958,583
Minnesota	174,988,938	122,767,004	28,415,078	16,381,659	4,371,102	3,054,095
Mississippi	80,323,559	60,223,658	13,663,048	3,608,375	2,579,071	249,407
Missouri	226,426,258	174,564,213	32,079,342	*10,338,428	7,171,010	*2,273,265
Montana	43,317,863	30,059,630	8,297,442	3,389,871	1,435,157	135,763
Nebraska	69,940,454	51,239,568	12,377,451	2,283,322	2,231,292	1,808,821
Nevada	61,107,559	45,827,709	12,662,159	1,666,873	804,224	146,594
New Hampshire	*67,317,881	*49,745,469	9,018,495	7,395,666	1,039,425	118,826
New Jersey	959,311,978	724,929,834	143,169,088	70,221,277	14,613,252	6,378,526
New Mexico	144,256,321	100,087,355	16,876,602	20,778,504	5,298,286	1,215,574
New York	951,017,787	690,955,318	176,818,041	69,840,676	13,243,550	160,202
North Carolina	327,402,663	237,184,943	53,862,536	30,055,665	5,889,778	409,741
North Dakota	19,089,741	12,868,127	3,305,838	2,093,195	732,498	90,083
Ohio	583,725,630	409,179,625	103,190,902	47,585,647	20,207,771	3,561,685
Oklahoma	178,959,109	99,147,366	24,796,184	19,060,988	24,395,978	11,558,594
Oregon	180,695,277	113,639,080	39,220,184	21,136,795	5,198,478	1,500,740
Pennsylvania	600,436,938	429,137,854	120,566,244	38,492,579	11,742,043	498,217
Rhode Island	75,207,366	53,026,982	15,956,843	5,640,061	544,932	38,548
South Carolina	227,877,851	122,572,880	28,574,418	12,968,341	9,245,000	54,517,212
South Dakota	26,403,559	19,630,903	4,303,888	1,614,152	815,790	38,826
Tennessee	141,597,112	109,091,065	19,987,040	7,474,146	3,121,254	1,923,607
Texas	990,045,313	799,434,970	104,087,239	47,765,253	36,424,982	2,332,870
Utah	68,496,214	46,690,465	14,784,634	1,934,624	4,863,901	222,590
Vermont	45,209,005	30,396,952	6,674,963	6,948,531	924,095	264,464
Virginia	320,124,620	244,390,589	62,354,758	9,398,256	3,742,675	238,342
Washington	486,722,025	374,197,061	82,220,862	23,568,653	6,246,132	489,317
West Virginia	62,016,201	40,471,507	14,323,981	6,076,629	1,138,495	5,589
Wisconsin	262,940,903	179,207,598	61,821,573	16,218,634	5,152,475	540,623
Wyoming	33,463,482	23,553,281	6,547,322	2,659,426	694,555	8,898

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-8.—Current expenditures for elementary and secondary education instructional staff support services by object: School year 1997–98

State	Object					
	Instructional staff support services expenditures	Salaries	Employee benefits	Purchased services	Supplies	Other
United States	*\$11,974,207,574	*\$7,472,559,489	*\$1,901,338,646	*\$1,304,788,060	*\$1,130,852,737	*\$164,668,641
Alabama	140,320,560	88,208,894	21,506,220	10,545,072	18,863,039	1,197,335
Alaska	64,581,599	43,911,231	10,901,998	4,313,181	4,888,333	566,856
Arizona	*121,515,232	*91,229,945	*15,875,377	*6,222,067	*7,507,352	*680,491
Arkansas	84,877,331	56,462,311	13,023,074	5,076,547	9,860,206	455,194
California	1,551,734,992	978,342,700	243,630,979	220,484,962	108,659,752	616,599
Colorado	160,537,994	103,647,103	19,223,316	22,151,576	14,808,109	707,890
Connecticut	149,453,758	95,411,343	23,023,222	14,936,686	15,148,860	933,647
Delaware	11,613,812	7,774,382	2,746,834	28,292	1,063,227	1,077
District of Columbia	62,995,489	15,226,327	1,515,607	4,263,175	521,991	41,468,389
Florida	740,283,162	459,142,785	145,969,748	58,162,112	64,599,640	12,408,877
Georgia	432,610,649	268,244,391	83,406,060	34,766,001	36,858,555	9,335,642
Hawaii	36,144,292	22,156,420	7,549,451	4,532,803	1,511,385	394,233
Idaho	38,150,188	20,255,139	5,886,388	5,487,116	6,510,531	11,013
Illinois	535,202,749	317,424,339	70,805,277	81,891,549	61,445,437	3,636,147
Indiana	186,098,255	104,888,985	36,359,911	20,093,325	23,207,118	1,548,916
Iowa	143,103,737	86,155,754	19,358,416	17,253,810	18,928,084	1,407,673
Kansas	113,079,210	66,813,307	11,448,586	13,837,956	18,108,170	2,871,191
Kentucky	169,655,729	111,519,199	28,068,345	13,979,365	12,948,761	3,140,059
Louisiana	170,557,819	123,134,244	27,466,613	7,022,319	10,210,214	2,724,429
Maine	41,347,342	26,920,620	9,268,334	2,262,274	2,580,113	316,001
Maryland	256,756,406	160,413,797	54,534,361	20,285,547	18,598,979	2,923,722
Massachusetts	236,442,817	168,320,647	44,938,160	9,319,325	13,440,255	424,429
Michigan	525,738,220	303,145,685	95,568,214	68,312,851	50,135,636	8,575,834
Minnesota	284,309,672	175,734,757	37,507,085	37,204,269	29,282,269	4,581,292
Mississippi	90,019,591	51,606,282	12,100,638	13,122,680	12,451,984	738,008
Missouri	207,320,704	122,080,804	21,228,404	*21,385,971	33,191,916	*9,433,609
Montana	32,794,712	18,600,655	4,738,802	4,262,220	5,117,442	75,593
Nebraska	60,614,301	35,421,308	10,687,111	3,670,945	8,304,445	2,530,492
Nevada	54,460,719	32,519,005	8,191,000	7,716,875	5,352,360	681,479
New Hampshire	*35,887,439	19,099,432	*6,560,566	5,401,906	4,303,113	*522,422
New Jersey	343,162,695	242,245,698	47,842,003	17,691,131	31,705,386	3,678,477
New Mexico	78,688,737	29,575,833	21,133,475	16,410,856	8,565,902	3,002,671
New York	639,994,692	399,680,498	100,417,889	53,994,091	85,824,016	78,198
North Carolina	236,028,087	155,267,636	35,711,556	35,589,630	8,735,609	723,656
North Dakota	14,701,939	8,331,755	2,453,386	1,730,929	2,049,617	136,252
Ohio	623,474,270	392,654,992	115,117,955	64,317,220	44,987,395	6,396,708
Oklahoma	97,082,731	54,515,658	13,444,880	9,770,284	15,391,999	3,959,909
Oregon	142,812,749	73,664,238	27,889,339	25,635,547	14,999,560	624,065
Pennsylvania	437,748,700	255,927,874	72,764,969	55,146,924	50,795,851	3,113,082
Rhode Island	43,010,690	28,064,532	8,524,406	3,208,409	3,039,260	174,084
South Carolina	199,191,706	126,314,034	29,581,490	22,404,665	20,266,642	624,875
South Dakota	22,488,476	12,859,598	2,712,652	2,534,527	4,131,492	250,207
Tennessee	237,856,324	156,163,047	34,041,790	25,484,782	12,196,500	9,970,205
Texas	978,989,678	672,970,235	88,967,481	118,243,480	87,069,631	11,738,851
Utah	73,774,389	43,089,494	14,598,666	8,125,076	7,375,708	585,445
Vermont	22,997,634	12,109,963	3,716,354	3,622,823	3,343,324	205,170
Virginia	384,781,314	241,387,516	63,268,203	31,918,857	47,718,209	488,529
Washington	280,496,279	180,710,705	50,530,394	27,335,785	20,262,793	1,656,602
West Virginia	52,325,627	29,540,086	11,165,031	7,044,429	4,575,350	730
Wisconsin	305,273,948	172,825,752	61,247,450	32,768,624	36,181,122	2,251,000
Wyoming	21,118,429	10,848,554	3,121,180	3,817,214	3,230,095	101,386

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-9.—Current expenditures for elementary and secondary education general (LEA) administration by object: School year 1997–98

State	General administration expenditures	Object				
		Salaries	Employee benefits	Purchased services	Supplies	Other
United States	*\$5,870,283,089	\$2,805,886,989	\$817,671,918	*\$1,679,140,025	\$180,463,589	*\$387,120,560
Alabama	100,420,864	52,598,265	11,694,297	11,660,314	1,704,958	22,763,030
Alaska	59,221,147	30,966,434	9,492,915	16,129,195	2,632,603	0
Arizona	*149,951,866	97,463,295	17,129,255	*8,396,372	4,590,512	22,372,431
Arkansas	72,673,597	40,229,433	16,260,596	10,928,524	2,481,500	2,773,543
California	186,389,372	96,177,745	29,520,321	53,070,251	7,560,235	60,820
Colorado	65,428,713	28,664,918	7,139,586	24,976,025	2,507,289	2,140,895
Connecticut	92,437,448	45,381,717	12,745,796	28,236,248	3,100,638	2,973,050
Delaware	8,840,851	4,999,791	1,641,220	1,978,027	221,351	462
District of Columbia	25,147,287	10,614,379	1,477,821	6,257,053	5,820,500	977,534
Florida	142,553,274	58,003,769	28,053,122	27,514,097	2,271,922	26,710,364
Georgia	105,455,953	54,875,088	16,954,350	21,519,363	4,060,314	8,046,838
Hawaii	5,080,666	3,248,743	1,255,984	383,826	87,070	105,043
Idaho	32,190,023	17,381,834	4,957,923	6,439,317	1,846,193	1,564,755
Illinois	351,551,840	157,331,260	43,177,217	125,735,809	12,069,361	13,238,193
Indiana	111,595,374	64,071,247	22,210,386	17,442,759	4,740,243	3,130,739
Iowa	87,968,096	47,299,503	12,562,832	22,953,532	2,700,000	2,452,229
Kansas	103,116,220	57,612,566	12,723,095	23,775,864	3,911,775	5,092,920
Kentucky	106,623,988	35,804,165	30,892,652	30,664,889	3,350,506	5,911,775
Louisiana	97,256,454	22,047,024	9,214,647	59,746,181	1,726,671	4,521,930
Maine	27,604,777	13,911,328	5,486,997	6,543,591	835,835	827,026
Maryland	32,372,363	16,304,103	6,194,179	7,831,819	595,607	1,446,655
Massachusetts	157,579,037	80,989,893	12,686,522	57,271,005	2,513,033	4,118,582
Michigan	260,692,316	127,838,149	42,493,646	69,421,106	9,217,822	11,721,593
Minnesota	83,154,834	52,444,818	12,100,241	11,776,816	2,251,448	4,581,511
Mississippi	66,963,856	38,376,349	9,084,814	15,784,988	2,104,473	1,613,232
Missouri	154,554,195	91,568,011	20,476,948	*28,584,246	6,851,145	*7,073,845
Montana	29,409,596	15,324,444	4,009,357	7,769,427	1,214,196	1,092,172
Nebraska	62,252,375	34,475,663	8,796,968	11,144,609	1,976,112	5,859,023
Nevada	23,383,126	12,513,192	4,018,810	6,129,815	410,761	310,548
New Hampshire	43,292,030	10,431,651	4,235,948	25,705,274	888,558	2,030,599
New Jersey	355,196,798	145,202,869	31,133,029	131,439,410	9,478,859	37,942,630
New Mexico	43,733,542	21,090,566	5,327,652	13,939,831	2,915,824	459,669
New York	535,308,571	228,758,084	85,602,984	173,392,743	7,213,440	40,341,320
North Carolina	129,024,210	72,151,681	16,594,886	27,932,596	4,637,032	7,708,015
North Dakota	28,886,752	15,836,164	5,595,455	5,027,010	933,377	1,494,746
Ohio	282,367,194	158,411,502	46,352,894	46,365,695	8,318,623	22,918,480
Oklahoma	121,846,309	68,261,441	19,497,381	19,590,201	3,315,855	11,181,431
Oregon	71,904,216	35,410,924	12,474,237	16,885,405	2,525,934	4,607,716
Pennsylvania	382,291,644	196,466,008	55,699,586	105,258,915	11,114,727	13,752,408
Rhode Island	26,189,923	14,498,507	4,776,918	5,554,850	498,765	860,883
South Carolina	47,421,726	19,606,012	7,619,500	11,256,150	1,820,736	7,119,328
South Dakota	19,042,348	11,174,253	2,597,530	3,182,567	509,858	1,578,140
Tennessee	91,012,225	20,804,224	12,354,209	11,728,330	854,847	45,270,615
Texas	415,016,282	157,661,780	22,402,196	202,155,957	13,953,578	18,842,771
Utah	19,083,982	9,294,166	3,596,996	5,334,471	635,279	223,070
Vermont	21,559,451	10,411,254	2,573,869	6,810,965	750,965	1,012,398
Virginia	68,914,249	39,771,072	12,348,248	14,299,753	2,116,885	378,291
Washington	134,684,963	63,095,010	15,432,277	48,890,073	6,117,449	1,150,154
West Virginia	50,143,908	23,688,470	11,782,135	12,606,326	1,738,284	328,692
Wisconsin	168,152,241	69,248,326	23,323,835	67,636,696	4,154,524	3,788,860
Wyoming	13,341,017	6,095,899	1,897,656	4,081,739	616,117	649,606

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-10.—Current expenditures for elementary and secondary education school administration by object: School year 1997–98

State	Object					
	Administration expenditures	Salaries	Employee benefits	Purchased services	Supplies	Other
United States	*\$16,174,860,260	*\$12,231,938,328	*\$3,107,470,146	*\$457,455,127	*\$298,538,789	*\$79,457,873
Alabama	220,744,279	162,283,252	39,837,100	8,906,591	8,202,296	1,515,041
Alaska	66,795,188	48,862,438	12,084,725	4,045,733	1,623,169	179,123
Arizona	*197,162,895	*164,159,296	*28,253,928	*2,463,522	*1,891,046	*395,104
Arkansas	50,854,320	24,920,206	22,036,946	1,920,986	1,699,653	276,528
California	2,414,132,972	1,805,987,196	480,544,446	83,171,871	43,291,898	1,137,561
Colorado	253,593,683	194,660,275	39,797,382	10,855,411	7,816,181	464,434
Connecticut	262,769,652	196,723,088	47,258,131	11,730,220	5,892,258	1,165,955
Delaware	46,798,830	32,368,977	11,228,695	3,044,519	154,331	2,308
District of Columbia	*35,297,010	25,948,638	2,707,506	*1,702,662	762,015	4,176,189
Florida	790,497,640	572,042,235	184,761,507	16,976,973	14,497,882	2,219,043
Georgia	482,380,579	349,894,768	115,558,153	8,711,196	7,825,740	390,722
Hawaii	74,852,773	51,642,911	18,221,819	2,476,952	2,260,272	250,819
Idaho	68,218,511	51,331,488	14,586,497	1,510,782	789,250	493
Illinois	671,071,151	514,387,365	121,834,082	19,819,700	13,094,048	1,935,956
Indiana	347,452,791	253,135,774	87,749,865	2,995,518	3,397,226	174,409
Iowa	155,055,588	117,401,209	30,588,088	4,490,506	2,010,020	565,765
Kansas	178,906,930	138,386,921	25,891,700	7,587,886	4,874,240	2,166,183
Kentucky	184,274,951	151,189,827	21,997,861	3,449,424	7,282,055	355,785
Louisiana	220,713,842	170,956,040	42,691,738	4,626,019	1,357,987	1,082,058
Maine	81,637,215	56,144,173	18,888,533	4,246,736	1,589,837	767,936
Maryland	391,347,491	280,070,546	96,026,174	7,429,986	5,328,287	2,492,498
Massachusetts	325,587,710	262,326,170	38,604,167	18,232,712	5,528,197	896,464
Michigan	756,138,726	544,436,017	168,385,342	22,406,187	14,393,258	6,517,922
Minnesota	227,465,699	173,939,320	39,878,575	7,631,371	3,920,049	2,096,383
Mississippi	121,795,778	94,073,883	21,566,755	3,524,442	2,400,375	230,324
Missouri	306,426,161	245,800,989	*44,788,738	6,636,417	8,182,076	*1,017,941
Montana	49,600,738	36,638,026	9,252,353	2,261,674	1,209,363	239,322
Nebraska	88,761,417	68,468,242	17,098,323	987,252	1,034,291	1,173,309
Nevada	114,333,812	89,746,693	23,335,595	836,633	383,715	31,176
New Hampshire	*69,583,866	51,726,292	*11,706,028	4,268,390	1,297,533	585,623
New Jersey	645,358,408	505,113,778	108,301,731	11,730,365	13,541,780	6,670,753
New Mexico	83,790,965	71,715,362	11,695,602	118,001	190,092	71,908
New York	1,037,931,887	799,433,604	207,810,750	18,241,201	12,258,478	187,854
North Carolina	421,994,009	326,990,912	75,207,909	15,677,656	3,256,302	861,230
North Dakota	28,548,690	21,484,553	5,647,028	923,444	320,098	173,567
Ohio	671,772,380	462,792,978	131,967,331	37,856,628	16,941,290	22,214,153
Oklahoma	175,939,129	136,288,474	32,282,254	2,573,363	4,329,788	465,250
Oregon	227,190,484	159,524,892	54,352,332	8,392,564	3,476,892	1,443,804
Pennsylvania	581,983,904	427,782,022	125,196,564	17,735,357	9,492,926	1,777,035
Rhode Island	58,607,568	42,946,592	13,489,521	1,183,718	832,066	155,672
South Carolina	219,020,645	170,086,739	39,850,080	5,234,368	3,439,332	410,126
South Dakota	37,295,896	28,618,752	6,754,077	1,144,769	591,221	187,077
Tennessee	227,500,788	186,210,797	34,022,537	5,426,729	1,094,083	746,642
Texas	1,177,745,098	989,938,923	130,518,633	20,326,139	30,553,135	6,408,268
Utah	111,696,755	80,649,673	28,371,637	2,227,655	270,668	177,122
Vermont	50,023,300	36,268,505	8,398,004	3,880,673	1,076,803	399,315
Virginia	401,259,753	312,133,368	77,587,477	6,210,169	5,224,566	104,173
Washington	287,586,956	213,150,936	59,678,911	7,487,760	6,602,772	666,577
West Virginia	106,869,140	76,756,592	29,103,863	602,303	388,934	17,449
Wisconsin	331,841,857	227,734,611	82,424,083	10,296,266	9,761,341	1,625,556
Wyoming	36,650,450	26,664,010	7,649,070	1,237,728	907,674	191,968

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-11.—Current expenditures for elementary and secondary education operations and maintenance by object: School year 1997–98

State	Operations and maintenance expenditures	Object				
		Salaries	Employee benefits	Purchased services	Supplies	Other
United States	*\$27,951,985,608	*\$11,387,424,459	*\$3,237,485,088	*\$7,757,922,700	*\$5,356,239,256	*\$212,914,102
Alabama	318,059,882	106,491,901	32,415,026	50,222,260	128,800,131	130,564
Alaska	148,134,100	55,741,335	15,186,150	19,142,181	51,574,957	6,489,477
Arizona	*417,851,545	*140,970,861	*30,921,031	*36,073,228	*181,846,490	*28,039,935
Arkansas	206,791,736	69,900,705	18,506,042	61,091,748	55,589,470	1,703,770
California	3,235,742,516	1,383,091,353	413,342,744	1,196,871,239	241,562,556	874,624
Colorado	385,381,898	156,651,279	32,747,880	103,302,785	92,216,455	463,499
Connecticut	433,559,046	180,018,335	51,965,802	121,513,405	79,555,630	505,874
Delaware	80,409,054	29,932,777	8,860,288	36,556,402	5,055,741	3,846
District of Columbia	96,131,165	37,632,697	8,125,094	22,702,929	18,170,195	9,500,250
Florida	1,389,206,319	523,500,948	197,396,052	288,582,569	367,904,720	11,822,030
Georgia	622,910,443	247,420,085	70,969,827	117,485,871	185,995,843	1,038,818
Hawaii	99,849,471	40,664,202	12,351,326	22,050,287	22,248,563	2,535,093
Idaho	112,222,424	41,201,494	14,405,372	38,121,893	14,679,241	3,814,423
Illinois	1,287,251,115	491,161,095	156,988,246	329,775,803	306,414,218	2,911,753
Indiana	672,192,173	266,717,893	92,458,126	275,746,033	36,852,427	417,694
Iowa	257,417,986	109,695,434	28,881,999	48,523,621	70,171,585	145,347
Kansas	288,223,314	123,503,277	27,826,237	53,297,614	83,565,311	30,875
Kentucky	315,701,056	118,772,177	30,964,254	69,297,223	95,919,967	747,435
Louisiana	347,892,137	136,100,720	29,597,744	90,520,645	88,892,287	2,780,740
Maine	134,807,460	46,063,142	11,990,877	41,793,196	34,515,774	444,471
Maryland	558,606,315	242,140,706	67,394,743	118,942,830	92,184,243	37,943,793
Massachusetts	685,179,834	263,070,356	44,491,896	247,263,304	102,339,842	28,014,435
Michigan	1,270,308,031	538,161,565	199,796,244	365,138,504	154,138,618	13,073,100
Minnesota	463,495,618	185,881,900	48,374,736	166,970,151	59,593,679	2,675,150
Mississippi	198,675,007	54,859,846	16,724,701	60,355,126	66,547,862	187,473
Missouri	492,935,593	206,071,108	47,295,886	*89,390,756	145,992,787	*4,185,056
Montana	94,554,786	35,281,674	11,298,687	19,770,977	27,461,605	741,843
Nebraska	154,334,519	60,626,978	17,062,278	60,901,911	11,870,332	3,873,020
Nevada	156,291,596	75,905,394	20,918,502	23,109,153	36,311,681	46,866
New Hampshire	*105,383,918	35,305,991	*11,879,861	28,036,477	29,891,941	269,648
New Jersey	1,238,018,041	543,077,220	125,628,650	280,624,493	281,293,916	7,393,762
New Mexico	167,976,617	66,090,953	19,757,236	34,867,858	46,695,482	565,088
New York	2,273,966,414	1,115,869,728	300,489,531	754,874,930	102,470,238	261,987
North Carolina	530,537,081	195,726,548	45,017,106	218,328,009	67,123,998	4,341,420
North Dakota	52,357,477	19,226,380	4,366,550	11,889,052	16,729,333	146,162
Ohio	1,087,700,597	442,596,378	136,236,357	431,572,718	74,488,198	2,806,946
Oklahoma	338,419,832	111,368,896	27,200,251	95,582,633	103,757,357	510,695
Oregon	355,993,876	130,646,649	50,927,838	95,320,123	73,069,131	6,030,135
Pennsylvania	1,300,242,271	542,275,356	178,336,435	385,144,628	193,401,580	1,084,272
Rhode Island	97,650,629	37,777,194	12,772,791	32,709,522	13,903,874	487,249
South Carolina	317,973,457	106,055,138	29,163,354	90,340,974	90,617,036	1,796,955
South Dakota	66,481,156	25,794,047	6,451,395	27,170,823	6,541,355	523,536
Tennessee	411,647,179	154,867,863	34,742,976	51,237,307	161,778,398	9,020,635
Texas	2,352,423,900	956,109,817	184,640,738	318,292,350	886,738,321	6,642,674
Utah	177,179,559	71,962,386	25,537,214	26,537,233	52,945,742	196,984
Vermont	60,667,756	20,476,910	5,469,354	16,656,092	17,800,428	264,972
Virginia	669,243,574	272,229,298	76,666,937	265,663,273	52,684,830	1,999,236
Washington	584,794,284	243,505,483	75,064,265	215,562,147	48,443,778	2,218,611
West Virginia	191,567,129	70,240,574	30,001,365	74,542,674	16,281,572	500,944
Wisconsin	576,210,994	231,488,747	89,095,770	116,270,553	138,711,718	644,206
Wyoming	71,433,728	27,501,666	8,781,324	12,185,187	22,898,820	66,731

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year

Table A-12.—Current expenditures for elementary and secondary education student transportation by object: School year 1997–98

State	Student transportation expenditures	Object				
		Salaries	Employee benefits	Purchased services	Supplies	Other
United States	\$11,465,499,082	\$4,350,345,299	\$1,284,806,762	\$4,829,077,665	\$872,325,802	\$128,943,554
Alabama	153,940,893	86,157,335	30,695,228	18,497,741	18,521,287	69,302
Alaska	37,752,131	4,696,464	1,783,850	30,466,601	701,732	103,484
Arizona	*154,337,761	74,516,197	16,056,281	*22,523,280	18,812,165	22,429,837
Arkansas	88,249,435	47,166,624	10,599,406	14,453,568	15,545,437	484,400
California	855,706,551	361,875,675	110,104,630	320,079,093	63,418,314	228,839
Colorado	116,206,613	69,634,294	14,384,426	18,227,481	13,935,183	25,229
Connecticut	214,915,367	17,681,621	5,056,772	187,831,726	3,718,215	627,033
Delaware	47,711,171	10,441,853	2,956,097	33,085,662	1,223,867	3,692
District of Columbia	23,219,379	7,988,250	1,800,279	12,119,763	1,311,087	0
Florida	537,921,693	297,810,147	121,322,349	55,986,428	51,723,017	11,079,752
Georgia	287,713,340	177,825,493	54,414,472	22,113,556	32,742,052	617,767
Hawaii	20,146,954	332,386	112,152	19,592,978	46,735	62,703
Idaho	52,708,667	21,071,241	7,187,924	18,049,164	5,641,605	758,734
Illinois	578,534,736	134,439,070	39,720,802	375,516,142	27,559,731	1,298,990
Indiana	337,456,089	158,889,592	55,079,296	92,298,648	30,272,822	915,731
Iowa	91,481,132	54,051,115	11,124,673	10,075,882	16,051,670	177,792
Kansas	110,287,037	36,681,179	6,226,483	48,391,301	10,625,190	8,362,884
Kentucky	177,705,916	109,420,343	27,042,501	17,711,165	22,894,345	637,563
Louisiana	215,980,922	115,259,009	30,612,013	56,349,658	11,492,676	2,267,566
Maine	64,991,552	28,247,067	7,906,682	22,155,116	6,505,337	177,350
Maryland	289,647,952	103,848,448	29,581,330	141,637,597	10,626,747	3,953,830
Massachusetts	329,775,374	27,588,629	18,118,721	243,884,018	37,403,981	2,780,025
Michigan	496,341,795	264,051,504	97,129,656	83,275,863	45,660,704	6,224,068
Minnesota	303,435,663	74,530,228	16,137,104	197,275,794	14,556,934	935,603
Mississippi	89,939,822	46,207,198	15,630,745	9,670,824	18,168,091	262,964
Missouri	274,287,764	78,100,194	15,824,700	*156,744,755	19,768,134	*3,849,981
Montana	40,636,731	10,932,196	3,104,856	23,794,898	2,551,459	253,322
Nebraska	49,409,680	19,921,920	4,217,945	22,267,885	1,120,187	1,881,743
Nevada	62,529,230	42,145,259	11,008,712	4,924,715	4,418,530	32,014
New Hampshire	*54,974,517	4,212,039	*5,029,744	44,353,647	1,308,782	70,305
New Jersey	620,482,214	116,570,768	26,966,015	457,767,077	11,819,241	7,359,113
New Mexico	85,708,886	14,610,937	4,991,972	56,328,858	3,139,488	6,637,631
New York	1,269,761,191	293,565,382	*86,121,591	828,341,042	41,387,375	*20,345,801
North Carolina	239,885,985	152,878,817	35,162,127	17,380,006	33,614,025	851,010
North Dakota	28,524,487	9,716,976	1,373,006	11,583,670	5,527,298	323,537
Ohio	293,977,615	129,775,336	49,161,327	70,523,237	43,527,768	989,947
Oklahoma	100,758,482	56,538,519	13,287,401	13,876,037	16,875,563	180,962
Oregon	141,770,021	46,707,070	19,247,301	62,864,498	10,469,973	2,481,179
Pennsylvania	605,726,317	99,126,276	31,202,329	459,087,382	15,857,147	453,183
Rhode Island	50,156,607	10,431,443	3,421,161	34,847,842	1,318,298	137,863
South Carolina	107,987,396	73,862,101	17,902,206	15,119,602	733,314	370,174
South Dakota	24,562,915	6,787,631	1,213,383	13,751,833	2,749,555	60,513
Tennessee	150,516,096	67,064,782	15,464,050	49,012,204	15,104,399	3,870,661
Texas	574,831,054	342,652,044	69,778,253	86,113,122	72,021,545	4,266,089
Utah	55,286,722	31,341,499	11,696,934	5,181,095	6,734,266	332,928
Vermont	24,898,998	4,932,313	1,055,548	17,848,283	1,022,829	40,025
Virginia	295,995,362	184,645,858	46,918,956	24,833,444	32,540,517	7,056,587
Washington	232,452,680	115,118,564	37,157,198	54,933,372	24,392,428	851,118
West Virginia	121,145,322	67,875,869	30,801,552	10,303,128	12,100,051	64,722
Wisconsin	258,296,844	26,220,344	7,868,617	213,646,811	8,969,435	1,591,637
Wyoming	24,828,021	14,200,200	4,046,006	2,380,173	4,095,271	106,371

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-13.—Current expenditures for elementary and secondary education other support services by object: School year 1997–98

State	Object					
	Other support services expenditures	Salaries	Employee benefits	Purchased services	Supplies	Other
United States	*\$8,835,370,384	*\$4,320,352,622	*\$1,315,861,661	*\$1,937,470,877	*\$516,881,843	*\$744,803,382
Alabama	76,631,958	31,742,953	8,470,495	19,764,380	13,541,395	3,112,735
Alaska	2,285,405	666,277	177,023	1,353,747	88,358	0
Arizona	*143,545,321	*47,723,044	*11,726,039	*9,323,577	*13,074,990	*61,697,671
Arkansas	38,049,419	20,941,016	6,325,857	4,836,235	3,110,418	2,835,892
California	1,472,961,156	833,514,629	235,613,884	310,425,559	92,879,996	527,088
Colorado	367,408,339	96,540,870	24,521,089	221,872,251	18,426,515	6,047,614
Connecticut	95,101,931	51,053,214	16,507,658	20,827,924	4,824,371	1,888,765
Delaware	42,471,016	17,170,236	6,113,440	16,875,040	1,967,555	344,745
District of Columbia	*20,651,698	11,691,149	2,174,954	*6,263,401	413,046	109,148
Florida	381,165,597	210,297,384	71,393,011	70,824,248	15,092,637	13,558,317
Georgia	191,222,355	101,180,924	36,818,353	36,191,808	10,343,920	6,687,350
Hawaii	34,353,054	15,961,312	5,865,595	11,481,825	941,223	103,099
Idaho	19,410,166	8,918,048	2,755,677	2,156,433	1,498,475	4,081,534
Illinois	349,495,638	162,371,277	72,935,753	79,092,336	26,433,141	8,663,131
Indiana	139,060,457	49,007,260	16,988,434	29,694,220	8,902,007	34,468,536
Iowa	91,796,766	44,722,641	14,284,424	18,995,233	9,651,173	4,143,295
Kansas	59,879,587	26,415,298	9,814,876	14,859,058	5,500,688	3,289,667
Kentucky	71,189,941	42,047,807	10,164,424	13,721,984	4,415,497	840,230
Louisiana	69,006,258	41,544,668	11,083,073	10,386,324	4,845,306	1,146,887
Maine	24,050,868	13,117,734	2,613,339	6,137,027	885,131	1,297,637
Maryland	134,219,055	83,891,228	27,100,542	15,136,631	5,446,095	2,644,559
Massachusetts	144,487,093	79,245,948	15,728,000	11,646,280	2,193,316	35,673,548
Michigan	530,894,699	203,480,274	90,801,479	135,943,065	23,089,580	77,580,301
Minnesota	267,312,229	104,504,786	24,375,985	63,182,932	9,756,361	65,492,164
Mississippi	34,677,585	22,244,729	5,271,555	4,487,679	2,385,249	288,373
Missouri	78,982,776	42,334,250	13,794,867	*11,840,324	6,624,020	*4,389,315
Montana	19,941,398	11,123,590	3,428,140	4,080,339	1,110,109	199,220
Nebraska	31,801,303	11,258,146	3,845,541	11,622,811	1,791,283	3,283,522
Nevada	103,661,023	34,668,033	8,951,917	10,130,003	3,594,293	46,316,777
New Hampshire	*11,193,054	3,311,258	*4,687,924	2,760,400	187,827	245,645
New Jersey	237,139,581	150,432,718	34,799,212	29,261,829	9,530,550	13,115,272
New Mexico	25,135,163	18,147,122	3,942,510	1,608,222	1,165,193	272,116
New York	704,463,807	320,649,859	79,662,221	195,104,630	33,013,077	76,034,020
North Carolina	130,732,834	66,825,902	15,369,957	32,380,981	9,839,080	6,316,914
North Dakota	11,628,772	6,545,946	1,583,846	2,332,091	945,453	221,436
Ohio	724,588,538	329,819,599	114,258,084	113,893,051	35,363,748	131,254,056
Oklahoma	72,986,145	37,010,858	10,112,736	16,118,335	7,703,496	2,040,721
Oregon	161,018,308	75,704,186	35,364,142	32,137,689	13,032,989	4,779,302
Pennsylvania	352,700,573	171,320,286	53,087,128	65,356,419	14,180,339	48,756,401
Rhode Island	15,739,190	9,282,304	3,305,823	2,635,174	390,332	125,558
South Carolina	82,842,773	48,269,513	13,737,135	13,030,245	5,465,107	2,340,773
South Dakota	22,635,926	9,749,842	2,515,092	9,094,169	730,109	546,714
Tennessee	57,926,914	35,346,693	11,290,806	7,315,398	2,971,439	1,002,578
Texas	563,097,779	321,157,795	43,710,769	114,195,951	49,095,029	34,938,234
Utah	36,121,178	19,798,017	7,532,421	5,925,559	2,743,648	121,533
Vermont	15,590,970	6,714,378	2,929,045	2,445,768	710,436	2,791,343
Virginia	135,111,765	73,476,382	25,482,208	25,231,999	9,197,731	1,723,445
Washington	179,037,344	96,902,375	26,191,459	42,960,654	11,868,552	1,114,304
West Virginia	26,796,055	14,375,827	6,260,933	1,780,502	4,340,298	38,495
Wisconsin	217,900,902	78,154,937	57,063,131	45,891,172	10,826,962	25,964,700
Wyoming	15,268,722	7,978,100	3,329,655	2,857,965	754,300	348,702

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-14.—Current expenditures for elementary and secondary education support services by object: School year 1997–98

State	Object					
	All support services expenditures	Salaries	Employee benefits	Purchased services	Supplies	Other
United States	*\$96,473,458,114	*\$52,902,545,878	*\$14,204,610,894	*\$18,835,060,614	*\$8,688,671,064	*\$1,842,569,663
Alabama	1,157,713,538	625,432,229	167,942,515	131,661,821	202,518,123	30,158,849
Alaska	*433,239,051	*218,365,798	*57,921,142	*81,216,765	*62,862,267	*12,873,079
Arizona	*1,350,041,035	751,211,496	141,699,877	*90,069,194	230,557,533	*136,502,935
Arkansas	635,730,214	327,438,827	102,544,314	106,050,682	90,933,019	8,763,372
California	11,412,150,810	6,732,043,104	1,850,206,942	2,238,384,125	587,271,543	4,245,096
Colorado	1,498,236,004	765,990,850	159,637,773	409,504,878	152,705,567	10,396,936
Connecticut	1,504,056,726	775,910,056	201,049,135	402,812,547	116,035,906	8,249,083
Delaware	275,908,490	128,308,412	41,832,152	95,404,783	9,970,267	392,876
District of Columbia	339,973,679	150,901,840	22,645,814	70,135,141	31,797,548	64,493,336
Florida	4,606,310,006	2,562,381,975	892,484,328	546,495,101	525,302,251	79,666,351
Georgia	2,492,009,579	1,456,524,118	462,316,481	259,571,001	286,023,510	27,574,469
Hawaii	328,519,570	171,311,064	58,047,110	66,294,704	29,101,450	3,765,242
Idaho	385,469,771	204,895,495	62,511,452	75,529,783	32,298,237	10,234,804
Illinois	4,472,681,425	2,311,068,354	614,028,507	1,052,798,846	481,862,258	32,923,459
Indiana	2,061,399,279	1,085,218,020	376,192,324	446,790,864	112,311,066	40,887,005
Iowa	1,017,528,753	598,832,805	150,425,737	135,740,491	123,400,238	9,129,482
Kansas	1,002,330,546	562,229,330	114,814,452	170,374,211	132,107,149	22,805,404
Kentucky	1,153,036,256	664,684,049	172,004,883	154,820,101	149,598,855	11,928,368
Louisiana	1,279,564,796	729,664,967	180,177,287	232,728,661	121,740,574	15,253,306
Maine	417,833,387	212,476,733	65,876,962	85,603,334	49,706,770	4,169,588
Maryland	1,901,323,142	1,056,003,026	340,791,406	317,019,309	135,392,567	52,116,834
Massachusetts	2,240,640,723	1,126,722,003	237,153,704	634,733,778	168,447,472	73,583,766
Michigan	4,604,270,581	2,525,549,211	861,886,897	781,921,568	308,261,504	126,651,401
Minnesota	1,804,162,653	889,802,813	206,788,805	500,422,992	123,731,844	83,416,199
Mississippi	682,395,199	367,591,944	94,042,255	110,554,114	106,637,105	3,569,781
Missouri	1,740,933,451	960,519,569	195,488,885	*324,920,896	227,781,088	*32,223,013
Montana	310,255,824	157,960,215	44,129,637	65,329,406	40,099,331	2,737,235
Nebraska	517,114,049	281,411,825	74,085,617	112,878,735	28,327,942	20,409,930
Nevada	575,767,065	333,325,285	89,086,695	54,514,067	51,275,564	47,565,454
New Hampshire	*387,632,706	173,832,132	*53,118,567	117,921,760	38,917,179	3,843,068
New Jersey	4,398,669,714	2,427,572,886	517,839,728	998,735,583	371,982,984	82,538,533
New Mexico	629,290,231	321,318,128	83,725,049	144,052,130	67,970,267	12,224,657
New York	7,412,444,349	3,848,912,473	1,036,923,007	*2,093,789,313	295,410,174	*137,409,382
North Carolina	2,015,604,869	1,207,026,439	276,926,077	377,344,543	133,095,824	21,211,986
North Dakota	183,737,858	94,009,901	24,325,109	35,579,391	27,237,674	2,585,783

Table A-14.—Current expenditures for elementary and secondary education support services by object: School year 1997–98—Continued

State	Object					
	All support services expenditures	Salaries	Employee benefits	Purchased services	Supplies	Other
United States	*\$96,473,458,114	*\$52,902,545,878	*\$14,204,610,894	*\$18,835,060,614	*\$8,688,671,064	*\$1,842,569,663
Ohio	4,267,606,224	2,325,230,410	696,284,850	812,114,196	243,834,793	190,141,975
Oklahoma	1,085,991,737	563,131,212	140,621,086	176,571,840	175,770,036	29,897,563
Oregon	1,281,384,931	635,297,039	239,475,373	262,372,621	122,772,957	21,466,941
Pennsylvania	4,261,130,347	2,122,035,674	636,853,256	1,126,222,205	306,584,613	69,434,599
Rhode Island	366,561,973	196,027,552	62,247,463	85,779,576	20,527,525	1,979,857
South Carolina	1,202,315,554	666,766,417	166,428,183	170,354,345	131,587,167	67,179,443
South Dakota	218,910,276	114,615,026	26,548,017	58,492,840	16,069,380	3,185,013
Tennessee	1,318,056,638	729,548,471	161,903,408	157,678,896	197,120,920	71,804,943
Texas	7,052,149,104	4,239,925,564	644,105,309	907,092,253	1,175,856,221	85,169,757
Utah	541,638,799	302,825,700	106,118,502	55,265,713	75,569,212	1,859,672
Vermont	240,947,114	121,310,275	30,817,137	58,213,135	25,628,880	4,977,687
Virginia	2,275,430,637	1,368,034,083	364,626,787	377,555,751	153,225,413	11,988,603
Washington	2,185,774,531	1,286,680,134	346,275,366	420,738,444	123,933,904	8,146,683
West Virginia	610,863,382	322,948,924	133,438,860	112,955,993	40,562,984	956,621
Wisconsin	2,120,617,689	984,880,315	382,844,459	502,728,756	213,757,577	36,406,582
Wyoming	216,103,849	116,841,710	35,372,213	29,219,432	33,196,832	1,473,662

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-15.—Current expenditures for elementary and secondary education food services by object: School year 1997–98

State	Object					
	Food service expenditures	Salaries	Employee benefits	Purchased services	Supplies	Other
United States	*\$11,716,700,488	\$4,134,432,572	*\$1,182,387,015	*\$744,054,355	\$5,517,283,043	*\$138,543,503
Alabama	255,737,532	95,627,293	34,405,456	5,246,257	119,991,162	467,364
Alaska	31,919,392	12,676,614	3,246,746	712,047	15,215,773	68,212
Arizona	180,773,226	60,619,785	12,415,491	18,688,055	82,395,401	6,654,494
Arkansas	128,807,856	51,754,941	12,686,420	1,771,756	62,201,408	393,331
California	1,303,736,887	450,808,910	139,882,639	35,482,589	677,277,672	285,077
Colorado	131,923,667	47,582,452	10,606,151	8,204,590	65,344,521	185,953
Connecticut	128,476,871	44,663,090	15,345,223	7,730,539	59,164,101	1,573,918
Delaware	40,553,451	14,824,118	4,083,336	2,019,209	19,101,527	525,261
District of Columbia	23,743,959	9,097,376	2,205,334	4,335,897	7,971,785	133,567
Florida	630,939,088	203,131,408	82,037,379	16,825,545	309,015,569	19,929,187
Georgia	439,137,278	163,384,337	39,860,388	8,453,068	226,193,640	1,245,845
Hawaii	71,808,542	27,852,344	10,163,810	2,193,057	31,548,013	51,318
Idaho	50,630,864	18,557,225	7,358,158	1,096,946	23,603,045	15,490
Illinois	431,657,393	123,403,158	34,089,232	94,961,179	178,302,938	900,886
Indiana	275,942,683	97,971,037	34,103,699	4,913,998	138,152,554	801,395
Iowa	134,454,197	50,231,091	11,589,132	3,403,352	68,615,406	615,216
Kansas	135,315,383	50,884,923	9,844,452	1,711,859	70,731,859	2,142,290
Kentucky	202,509,453	79,749,897	19,633,085	6,075,109	96,164,037	887,325
Louisiana	283,274,812	115,981,877	38,467,032	8,882,247	118,506,200	1,437,456
Maine	50,949,699	19,503,882	5,184,576	2,913,249	22,610,905	737,087
Maryland	182,178,205	70,493,202	21,486,214	10,471,895	77,520,164	2,206,730
Massachusetts	241,791,886	61,675,334	15,892,287	1,084,599	151,243,901	11,895,765
Michigan	354,933,287	119,433,411	40,097,278	36,687,745	155,687,995	3,026,858
Minnesota	224,961,011	80,553,841	17,131,438	13,028,424	113,270,423	976,885
Mississippi	154,154,016	47,293,331	17,459,598	2,878,362	86,273,531	249,194
Missouri	218,470,555	75,775,599	17,501,344	*21,046,154	100,523,607	*3,623,851
Montana	37,044,750	11,972,599	3,817,952	5,773,939	15,320,764	159,496
Nebraska	69,726,181	26,109,815	5,177,311	2,386,647	34,937,597	1,114,811
Nevada	49,971,926	18,187,799	5,092,768	1,376,980	24,154,235	1,160,144
New Hampshire	*43,461,206	15,408,073	*5,079,158	3,202,975	19,253,483	517,517
New Jersey	304,207,274	116,619,930	23,157,827	16,756,648	139,994,225	7,678,644
New Mexico	79,755,326	27,732,329	9,215,061	8,361,423	34,402,600	43,913
New York	700,081,550	265,548,925	31,710,822	82,360,831	314,589,773	5,871,199
North Carolina	409,263,111	144,922,101	40,184,034	11,187,365	184,415,468	28,554,143
North Dakota	30,143,150	11,133,660	1,781,413	621,525	16,359,841	246,711
Ohio	425,006,647	151,024,112	59,817,776	28,659,799	183,380,123	2,124,837
Oklahoma	161,991,649	61,406,289	14,673,232	12,793,533	72,741,186	377,409
Oregon	115,007,132	35,200,649	14,557,538	18,567,863	46,434,618	246,464
Pennsylvania	465,754,684	147,400,882	47,070,423	69,406,815	190,661,113	11,215,451
Rhode Island	33,185,724	1,415,069	444,185	27,607,422	2,849,307	869,741
South Carolina	198,017,189	68,827,928	21,082,156	7,414,237	99,892,793	800,075
South Dakota	34,423,018	13,340,736	2,892,379	1,509,430	16,361,254	319,219
Tennessee	224,193,435	95,763,695	21,554,885	6,814,454	98,589,394	1,471,007
Texas	1,123,526,592	415,028,660	108,159,213	58,424,723	537,266,554	4,647,442
Utah	103,712,581	38,914,952	14,258,628	2,317,201	42,969,609	5,252,191
Vermont	22,024,330	7,089,916	1,532,206	3,804,202	9,248,246	349,760
Virginia	261,146,597	94,978,820	26,110,804	16,648,230	120,010,475	3,398,268
Washington	189,095,792	60,470,909	21,924,105	15,387,665	90,502,487	810,626
West Virginia	112,937,523	41,888,256	19,148,592	4,541,602	47,357,659	1,414
Wisconsin	193,092,047	62,523,155	24,551,591	16,359,719	89,397,333	260,249
Wyoming	21,149,881	7,992,837	2,617,058	951,400	9,565,769	22,817

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-16.—Current expenditures for elementary and secondary education enterprise operations by object: School year 1997–98

State	Object					
	Enterprise operations expenditures	Salaries	Employee benefits	Purchased services	Supplies	Other
United States	¹\$776,445,889	¹\$191,948,238	¹\$37,304,707	¹\$166,781,363	¹\$291,139,253	¹\$89,272,328
Alabama	0	0	0	0	0	0
Alaska	5,195,461	422,553	84,112	2,640,687	1,869,755	178,354
Arizona	46,748,135	² 7,603,067	² 1,697,702	² 8,190,838	² 22,003,338	² 7,253,190
Arkansas	22,008,772	² 3,579,483	² 799,269	² 3,856,203	² 10,359,054	² 3,414,763
California	9,821,757	5,231,114	1,419,649	1,579,267	1,588,419	3,308
Colorado	9,288,487	6,365,586	1,028,614	805,590	1,086,905	1,792
Connecticut	¹ 101,337,259	¹ 65,264,642	¹ 9,648,006	¹ 14,412,596	¹ 10,916,363	¹ 1,095,652
Delaware	0	0	0	0	0	0
District of Columbia	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	5,670,525	2,767,469	225,492	927,622	1,439,361	310,581
Hawaii	0	0	0	0	0	0
Idaho	0	0	0	0	0	0
Illinois	0	0	0	0	0	0
Indiana	0	0	0	0	0	0
Iowa	10,901,083	6,482,172	1,334,556	627,672	2,092,261	364,422
Kansas	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	¹ 52,425,637	¹ 15,810,832	¹ 3,306,276	¹ 7,476,651	¹ 20,367,469	¹ 5,464,410
Maine	49,538	36,090	8,589	1,234	3,625	0
Maryland	99,135,425	135,777	0	72,915,930	26,083,718	0
Massachusetts	0	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0
Mississippi	606,830	147,147	25,977	1,610	430,496	1,600
Missouri	0	0	0	0	0	0
Montana	995,643	342,122	58,136	440,831	145,780	8,774
Nebraska	² 60,497,470	² 1,087,988	² 240,310	3,413,171	28,135,050	27,620,950
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	60,389,345	12,571,699	3,087,091	15,348,924	26,053,490	3,328,141
New Mexico	1,168,058	404,700	105,222	356,635	301,501	0
New York	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0
North Dakota	18,451,009	974,047	248,416	3,911,334	10,481,124	2,836,088
Ohio	3,303,881	43,996	32,124	60,031	3,090,555	77,175
Oklahoma	29,938,303	395,674	39,641	1,140,039	25,536,852	2,826,097
Oregon	5,344,569	2,164,428	764,614	1,224,589	1,128,956	61,982
Pennsylvania	19,552,182	11,390,678	2,927,025	1,606,872	3,266,398	361,209
Rhode Island	0	0	0	0	0	0
South Carolina	19,137,202	88,250	12,387	127,966	1,761,181	17,147,418
South Dakota	2,548,102	793,404	130,561	385,900	1,160,848	77,389
Tennessee	0	0	0	0	0	0
Texas	0	0	0	0	0	0
Utah	6,054,579	3,098,041	933,040	456,775	442,713	1,124,010
Vermont	640,318	125,917	21,099	40,885	443,016	9,401
Virginia	¹ 93,899,887	¹ 29,723,797	¹ 5,789,786	¹ 8,843,308	¹ 47,964,082	¹ 1,578,914
Washington	91,049,222	² 14,808,148	² 3,306,538	² 15,952,924	² 42,854,904	² 14,126,708
West Virginia	186,209	68,890	21,175	319	95,825	0
Wisconsin	101,001	20,527	9,300	34,960	36,214	0
Wyoming	0	0	0	0	0	0

¹ Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

² Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-17.—Direct state support for and on behalf of local education agencies, by program: School year 1997–98

State	State has direct state support	Current expenditure direct support reported separately on National Public Education Finance Survey (NPEFS)							Direct support reported on NPEFS for property
		Direct state support	Textbooks	Student transportation	Employee benefits	Other			
United States		\$6,710,376,652	\$485,369,854	\$60,175,442	\$4,690,659,474	\$1,474,171,882		\$29,263,634	
Alabama	NO	0	0	0	0	0	0	0	
Alaska	NO	0	0	0	0	0	0	0	
Arizona	YES	10,313,018	0	537,136	0	9,775,882	0	0	
Arkansas	YES	24,120,142	0	7,971,722	13,667,595	2,480,825	0	0	
California	YES	0	0	0	0	0	0	0	
Colorado	NO	0	0	0	0	0	0	0	
Connecticut	YES	369,949,672	0	0	205,807,399	164,142,273	0	2,224,048	
Delaware	YES	847,613	0	2,650	0	844,963	0	841,426	
District of Columbia	YES	8,900,000	0	0	8,900,000	0	0	0	
Florida	YES	0	0	0	0	0	0	0	
Georgia	YES	120,348,471	0	0	104,456,642	15,891,829	0	0	
Hawaii	YES	0	0	0	0	0	0	0	
Idaho	YES	1,889,269	0	0	554,860	1,334,409	0	0	
Illinois	YES	576,574,450	24,192,100	0	467,882,000	84,500,350	0	0	
Indiana	YES	472,118,684	0	0	392,200,000	79,918,684	0	0	
Iowa	NO	0	0	0	0	0	0	0	
Kansas	YES	75,775,129	0	0	75,775,129	0	0	0	
Kentucky	YES	236,131,560	100,000	0	220,649,044	15,382,516	0	0	
Louisiana	YES	41,565,487	0	0	0	41,565,487	0	0	
Maine	YES	148,507,663	0	0	148,507,663	0	0	0	
Maryland	YES	445,017,687	0	0	445,017,687	0	0	0	
Massachusetts	YES	601,960,087	0	0	485,448,207	116,511,880	0	0	
Michigan	NO	0	0	0	0	0	0	0	
Minnesota	YES	36,973,534	0	0	0	36,973,534	0	0	
Mississippi	YES	12,782,630	0	0	0	12,782,630	0	311,074	
Missouri	NO	0	0	0	0	0	0	0	
Montana	NO	0	0	0	0	0	0	0	
Nebraska	--	0	0	0	0	0	0	0	
Nevada	NO	0	0	0	0	0	0	0	
New Hampshire	NO	0	0	0	0	0	0	0	
New Jersey	YES	10,850,676	0	0	0	10,850,676	0	0	
New Mexico	YES	0	0	0	0	0	0	0	
New York	NO	0	0	0	0	0	0	0	
North Carolina	YES	0	0	0	0	0	0	0	
North Dakota	NO	0	0	0	0	0	0	0	

Table A-17.—Direct state support for and on behalf of local education agencies, by program: School year 1997–98—Continued

State	State has direct state support	Current expenditure direct support reported separately on National Public Education Finance Survey (NPEFS)							Direct support reported on NPEFS for property
		Direct state support	Textbooks	Student transportation	Employee benefits	Other			
United States		\$1,757,875,440	\$230,538,877	\$25,831,967	\$1,060,896,624	\$440,607,972		\$29,263,634	
Ohio	NO	0	0	0	0	0	0	0	
Oklahoma	YES	252,615,940	0	0	123,772,717	128,843,223	0	0	
Oregon	NO	0	0	0	0	0	0	0	
Pennsylvania	YES	0	0	0	0	0	0	0	
Rhode Island	YES	55,291,386	0	0	35,565,169	19,726,217	0	0	
South Carolina	YES	0	0	0	0	0	0	0	
South Dakota	YES	0	0	0	0	0	0	0	
Tennessee	NO	0	0	0	0	0	0	0	
Texas	YES	1,325,684,799	230,538,877	25,831,967	794,504,412	274,809,543	6,623,887	6,623,887	
Utah	NO	0	0	0	0	0	0	0	
Vermont	YES	0	0	0	0	0	0	0	
Virginia	YES	0	0	0	0	0	0	0	
Washington	NO	0	0	0	0	0	0	0	
West Virginia	YES	124,283,315	0	0	107,054,326	17,228,989	19,263,199	19,263,199	
Wisconsin	YES	0	0	0	0	0	0	0	
Wyoming	NO	0	0	0	0	0	0	0	

NOTE: Some states reported direct program support data combined with expenditures (appendix B). Expenditures reported here have been distributed to the appropriate function and object by the National Center for Education Statistics, and are included in the data reported throughout this report.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, National Public Education Financial Survey, School Year 1997–98, working files.

Table A-18.—Total current, capital, and non-elementary-secondary education expenditures: School year 1997–98

State	Total expenditures	Current elementary-secondary expenditures	Capital expenditures	Non elementary-secondary education expenditures
United States	¹\$334,321,586,972	¹\$285,489,511,135	¹\$43,947,117,196	¹\$4,884,958,641
Alabama	4,253,187,383	3,633,158,852	516,979,754	103,048,777
Alaska	1,211,262,748	1,092,750,100	113,309,417	5,203,231
Arizona	4,836,351,107	² 3,740,638,121	² 1,056,301,244	² 39,411,742
Arkansas	2,382,510,170	¹ 2,149,237,194	220,144,648	13,128,328
California	37,963,798,746	32,759,491,610	4,601,248,999	603,058,137
Colorado	4,702,068,076	3,886,872,269	791,849,399	23,346,408
Connecticut	5,362,691,150	⁴ 4,765,077,097	¹ 507,016,422	¹ 90,597,632
Delaware	920,607,846	830,731,124	75,434,180	14,442,542
District of Columbia	¹ 717,101,994	¹ 647,201,639	¹ 66,511,373	3,388,982
Florida	15,489,120,549	12,737,324,518	2,323,566,246	428,229,785
Georgia	9,002,447,087	7,770,241,380	1,188,642,105	43,563,602
Hawaii	1,302,859,638	1,112,350,984	158,087,955	32,420,699
Idaho	1,353,035,519	1,153,777,719	196,091,532	3,166,268
Illinois	14,961,548,713	12,473,064,433	2,376,273,339	112,210,941
Indiana	7,565,185,200	6,234,562,824	1,283,237,620	47,384,756
Iowa	3,395,592,800	3,005,421,266	372,060,362	18,111,172
Kansas	2,972,972,041	2,684,244,169	285,527,775	3,200,097
Kentucky	3,759,844,454	3,489,204,911	227,601,548	43,037,995
Louisiana	¹ 4,456,849,159	¹ 4,030,379,352	409,282,968	17,186,839
Maine	1,563,869,478	1,433,174,637	114,018,140	16,676,701
Maryland	6,511,446,148	5,843,685,372	646,659,635	21,101,141
Massachusetts	7,740,557,183	7,381,784,305	284,644,976	74,127,902
Michigan	14,508,275,892	12,003,818,087	2,202,719,484	301,738,321
Minnesota	6,808,820,802	5,452,570,935	1,099,978,310	256,271,557
Mississippi	2,554,588,930	2,164,591,566	374,398,733	15,598,631
Missouri	5,876,065,412	5,067,719,669	703,585,896	104,759,847
Montana	1,031,934,334	929,197,290	96,220,360	6,516,684
Nebraska	1,971,714,823	1,743,774,920	224,933,569	3,006,334
Nevada	2,032,498,699	1,570,575,974	² 450,805,883	² 11,116,842
New Hampshire	² 1,369,685,147	1,241,255,056	² 125,175,533	3,254,558
New Jersey	13,442,330,447	12,056,559,865	1,233,494,494	152,276,088
New Mexico	1,966,188,471	1,659,891,331	297,021,470	9,275,670
New York	29,879,110,548	25,332,735,272	3,548,610,711	997,764,565
North Carolina	¹ 7,859,848,578	6,497,648,309	¹ 1,311,133,723	51,066,546
North Dakota	668,208,899	599,442,750	64,016,516	4,749,633
Ohio	13,154,497,025	11,448,721,847	1,354,769,858	351,005,320
Oklahoma	3,459,676,731	3,138,690,408	311,616,500	9,369,823
Oregon	3,937,825,180	3,474,714,062	443,998,837	19,112,281
Pennsylvania	15,723,938,750	13,084,858,950	2,329,560,861	309,518,938
Rhode Island	1,268,204,129	1,215,594,877	45,522,650	7,086,602
South Carolina	4,260,085,533	3,507,016,989	710,998,829	42,069,715
South Dakota	792,448,256	665,082,314	126,391,886	974,056
Tennessee	5,021,960,972	4,409,338,313	590,450,790	22,171,869
Texas	25,690,633,291	21,188,676,395	4,369,422,465	132,534,431
Utah	2,396,340,392	1,916,688,368	423,413,250	56,238,774
Vermont	829,696,297	749,785,719	77,652,386	2,258,192
Virginia	¹ 7,839,736,068	¹ 6,739,003,429	960,189,954	140,542,685
Washington	7,265,615,952	² 5,986,648,014	1,248,053,133	30,914,805
West Virginia	2,139,255,821	1,905,939,530	205,309,613	28,006,678
Wisconsin	7,442,064,430	6,280,696,005	1,103,141,304	58,227,121
Wyoming	705,429,974	603,901,015	100,040,561	1,488,398

¹ Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

² Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-19.—Capital expenditures by object: School year 1997–98

State	Capital expenditures	Object		
		Facilities	Replacement equipment	Interest debt
United States	¹\$43,947,117,196	\$28,872,803,609	¹\$7,295,287,542	¹\$7,779,026,045
Alabama	516,979,754	346,731,248	118,209,405	52,039,101
Alaska	113,309,417	¹ 74,739,073	19,297,233	19,273,111
Arizona	² 1,056,301,244	² 515,506,308	267,352,508	273,442,428
Arkansas	220,144,648	121,290,410	49,389,996	49,464,241
California	4,601,248,999	3,603,782,364	810,181,365	187,285,270
Colorado	791,849,399	512,966,417	112,744,979	166,138,003
Connecticut	¹ 507,016,422	323,099,445	¹ 70,337,187	113,579,791
Delaware	75,434,180	48,086,398	15,122,278	12,225,504
District of Columbia	¹ 66,511,373	48,300,259	11,590,834	¹ 6,620,280
Florida	2,323,566,246	1,754,091,010	201,106,336	368,368,900
Georgia	1,188,642,105	808,533,705	214,518,506	165,589,894
Hawaii	158,087,955	90,307,427	32,036,237	35,744,291
Idaho	196,091,532	134,430,654	31,269,168	30,391,710
Illinois	2,376,273,339	1,491,212,024	492,206,182	392,855,133
Indiana	1,283,237,620	642,011,111	133,825,429	507,401,080
Iowa	372,060,362	215,329,825	110,571,237	46,159,300
Kansas	285,527,775	81,979,964	118,507,116	85,040,695
Kentucky	227,601,548	46,814,656	111,185,232	69,601,660
Louisiana	409,282,968	182,951,975	127,161,905	99,169,088
Maine	114,018,140	55,525,642	24,509,782	33,982,716
Maryland	646,659,635	483,345,930	86,984,779	76,328,926
Massachusetts	284,644,976	38,807,659	104,463,794	141,373,523
Michigan	2,202,719,484	1,492,285,304	292,156,310	418,277,870
Minnesota	1,099,978,310	682,950,090	187,121,630	229,906,590
Mississippi	374,398,733	242,750,396	91,285,263	40,363,074
Missouri	703,585,896	362,819,660	192,639,981	148,126,255
Montana	96,220,360	56,807,047	27,552,611	11,860,702
Nebraska	224,933,569	124,398,360	70,859,084	29,676,125
Nevada	² 450,805,883	286,962,415	² 54,029,986	109,813,482
New Hampshire	² 125,175,533	71,145,844	23,478,631	² 30,551,058
New Jersey	1,233,494,494	¹ 887,648,096	160,708,443	185,137,955
New Mexico	297,021,470	248,586,276	19,862,264	28,572,930
New York	3,548,610,711	2,540,558,768	353,659,339	654,392,604
North Carolina	¹ 1,311,133,723	936,682,145	² 141,797,409	¹ 232,654,169
North Dakota	64,016,516	34,148,495	22,751,873	7,116,148
Ohio	1,354,769,858	665,799,124	464,398,956	224,571,778
Oklahoma	311,616,500	203,831,625	77,245,699	30,539,176
Oregon	443,998,837	275,722,320	80,382,828	87,893,689
Pennsylvania	2,329,560,861	1,443,090,584	228,108,016	658,362,262
Rhode Island	45,522,650	8,608,226	16,576,317	20,338,107
South Carolina	710,998,829	510,450,703	108,573,443	91,974,683
South Dakota	126,391,886	76,010,053	35,251,401	15,130,432
Tennessee	590,450,790	389,772,992	105,189,457	95,488,341
Texas	4,369,422,465	2,953,617,441	614,581,330	801,223,693
Utah	423,413,250	313,178,892	42,694,580	67,539,778
Vermont	77,652,386	47,614,312	15,925,656	14,112,418
Virginia	960,189,954	602,080,298	182,905,167	175,204,489
Washington	1,248,053,133	859,424,643	133,563,633	255,064,857
West Virginia	205,309,613	119,793,970	71,265,563	14,250,080
Wisconsin	1,103,141,304	755,334,822	191,183,293	156,623,189
Wyoming	100,040,561	60,887,204	26,967,891	12,185,466

¹ Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

² Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-20.—Facilities acquisition and construction expenditures by object: School year 1997–98

State	Object			
	Facilities acquisition and construction expenditures	Construction	Land and existing buildings	Initial equipment
United States	28,872,803,609	*\$21,918,654,086	*\$4,509,535,305	*\$2,444,614,218
Alabama	346,731,248	323,355,686	18,589,965	4,785,597
Alaska	74,739,073	63,338,588	243,443	11,157,042
Arizona	515,506,308	*395,395,410	*78,875,014	*41,235,884
Arkansas	121,290,410	*96,264,613	*19,203,240	5,822,557
California	3,603,782,364	3,126,904,503	375,063,554	101,814,307
Colorado	512,966,417	434,643,995	24,512,292	53,810,130
Connecticut	323,099,445	*262,197,461	*52,304,169	8,597,815
Delaware	48,086,398	38,306,814	1,165,527	8,614,057
District of Columbia	48,300,259	*43,738,736	0	*4,561,523
Florida	1,754,091,010	1,401,167,071	76,625,703	276,298,236
Georgia	808,533,705	709,560,718	52,503,786	46,469,201
Hawaii	90,307,427	80,322,455	8,209,309	1,775,663
Idaho	134,430,654	95,802,990	12,426,715	26,200,949
Illinois	1,491,212,024	597,984,207	*586,569,228	*306,658,589
Indiana	642,011,111	*408,637,494	*81,516,597	151,857,020
Iowa	215,329,825	199,883,551	5,743,365	9,702,909
Kansas	81,979,964	67,415,797	13,234,995	1,329,172
Kentucky	46,814,656	33,793,227	*8,550,976	*4,470,453
Louisiana	182,951,975	74,190,293	104,063,021	4,698,661
Maine	55,525,642	50,289,493	3,037,281	2,198,868
Maryland	483,345,930	428,116,259	1,941,723	53,287,948
Massachusetts	38,807,659	*24,044,697	*4,796,530	9,966,432
Michigan	1,492,285,304	1,060,009,423	280,259,051	152,016,830
Minnesota	682,950,090	579,029,654	41,416,903	62,503,533
Mississippi	242,750,396	186,082,316	54,925,661	1,742,419
Missouri	362,819,660	*316,151,973	13,696,120	*32,971,567
Montana	56,807,047	51,560,156	4,373,220	873,671
Nebraska	124,398,360	10,307,502	93,513,054	20,577,804
Nevada	286,962,415	267,575,235	8,261,524	11,125,656
New Hampshire	71,145,844	49,411,558	*14,272,578	*7,461,708
New Jersey	887,648,096	697,052,406	100,154,861	90,440,829
New Mexico	248,586,276	148,919,362	63,935,296	35,731,618
New York	2,540,558,768	1,139,521,078	1,270,309,862	130,727,828
North Carolina	936,682,145	671,146,968	83,255,374	182,279,803
North Dakota	34,148,495	30,605,294	2,976,226	566,975
Ohio	665,799,124	589,260,279	67,822,109	8,716,736
Oklahoma	203,831,625	167,180,094	27,854,015	8,797,516
Oregon	275,722,320	41,963,467	206,871,272	26,887,581
Pennsylvania	1,443,090,584	1,428,774,748	8,142,122	6,173,714
Rhode Island	8,608,226	*6,468,725	*1,290,407	849,094
South Carolina	510,450,703	438,171,001	31,397,626	40,882,076
South Dakota	76,010,053	9,754,328	*43,509,135	*22,746,590
Tennessee	389,772,992	324,463,625	37,882,298	27,427,069
Texas	2,953,617,441	2,613,089,234	146,859,766	193,668,441
Utah	313,178,892	96,993,959	181,024,073	35,160,860
Vermont	47,614,312	45,049,353	1,469,040	1,095,919
Virginia	602,080,298	508,620,896	16,019,777	77,439,625
Washington	859,424,643	687,464,276	76,229,276	95,731,091
West Virginia	119,793,970	84,311,228	33,577,554	1,905,188
Wisconsin	755,334,822	667,549,954	58,247,934	29,536,934
Wyoming	60,887,204	46,811,936	10,812,738	3,262,530

* Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-21.—Replacement equipment expenditures by function: School year 1997–98

State	Replacement equipment expenditures	Function					
		Instruction	Student support services	Instructional support services	General administration support service	School administration support services	Operations and maintenance support services
United States	¹\$11,804,822,847	²\$3,301,730,963	²\$113,279,971	²\$707,158,306	²\$112,848,061	²\$170,249,917	²\$1,021,689,757
Alabama	136,799,370	51,938,175	1,106,684	4,544,737	3,936,608	1,763,181	4,049,108
Alaska	19,540,676	² 10,017,952	² 547,185	1,551,595	2,330,546	432,616	2,736,404
Arizona	² 346,227,522	² 137,534,342	² 4,853,417	² 5,109,869	² 5,412,419	² 6,167,736	² 44,680,274
Arkansas	68,593,237	27,747,212	557,400	2,664,668	1,747,105	861,045	9,210,058
California	1,185,244,919	421,385,610	10,110,329	57,396,339	2,620,287	39,063,482	86,243,498
Colorado	137,257,271	48,391,368	1,428,643	7,270,698	894,662	4,836,192	12,659,652
Connecticut	¹ 122,641,355	30,462,699	840,292	9,602,185	1,439,827	2,509,043	16,334,872
Delaware	16,287,805	8,385,793	583,954	167,907	3,298	297,139	1,896,284
District of Columbia	11,590,834	331,331	6,445,107	608,558	² 161,411	² 169,787	1,883,187
Florida	277,732,039	105,596,642	8,792,714	10,419,853	2,006,508	11,126,647	19,553,769
Georgia	267,022,292	108,750,340	2,072,505	7,590,297	2,259,313	4,515,694	12,021,174
Hawaii	40,245,546	23,621,596	920,763	1,544,587	40,919	907,151	1,884,909
Idaho	43,695,883	14,946,966	238,937	2,518,192	747,022	284,875	7,836,622
Illinois	1,078,775,410	147,028,540	5,074,498	50,037,632	12,209,486	7,760,978	172,251,318
Indiana	215,342,026	23,100,467	1,562,028	26,316,983	1,356,583	533,656	15,776,746
Iowa	116,314,602	54,235,495	1,888,895	11,282,018	2,891,484	1,464,829	13,183,526
Kansas	131,742,111	52,991,109	3,973,163	7,310,518	4,280,294	3,900,182	16,165,549
Kentucky	119,736,208	47,966,286	439,956	2,799,783	2,564,057	1,237,148	10,631,148
Louisiana	231,224,926	² 78,213,246	1,133,141	6,114,182	555,683	1,216,032	7,776,336
Maine	27,547,063	11,753,659	957,125	877,448	430,789	702,070	3,285,665
Maryland	88,926,502	48,326,974	716,106	5,574,234	366,668	2,248,791	7,953,424
Massachusetts	109,260,324	68,932,754	224,501	1,253,462	355,459	6,600,409	9,597,368
Michigan	572,415,361	97,465,176	3,990,137	19,748,311	7,170,108	5,227,800	55,284,706
Minnesota	228,538,533	55,812,069	2,159,860	39,101,062	1,337,001	4,719,640	34,255,280
Mississippi	146,210,924	36,113,176	2,154,457	15,165,887	1,430,514	2,057,107	10,681,970
Missouri	206,336,101	71,208,010	827,060	22,697,461	4,351,390	4,264,256	42,648,784
Montana	31,925,831	13,646,257	485,810	1,640,799	355,339	463,579	2,829,660
Nebraska	164,372,138	28,517,288	1,516,607	3,214,883	1,507,845	486,135	19,598,869
Nevada	² 62,291,510	24,525,136	337,709	3,315,560	291,182	289,118	2,436,495
New Hampshire	37,751,209	12,316,613	262,986	2,996,033	328,730	836,142	2,922,996
New Jersey	260,863,304	91,287,208	4,399,061	5,096,081	5,549,841	6,505,820	14,854,517
New Mexico	83,797,560	8,769,034	1,869,732	1,030,134	505,016	479,021	1,325,233
New York	1,623,969,201	148,272,440	3,715,551	71,247,434	2,233,197	4,145,581	62,701,756
North Carolina	225,052,783	78,351,418	1,137,251	1,664,472	1,510,293	457,364	4,429,841
North Dakota	25,728,099	10,002,285	236,478	1,933,760	668,415	304,500	2,326,949

Table A-21.—Replacement equipment expenditures by function: School year 1997–98—Continued

State	Replacement equipment expenditures	Function					
		Instruction	Student support services	Instructional support staff services	General administration support service	School administration support services	Operations and maintenance support services
United States	¹\$11,804,822,847	²\$3,301,730,963	²\$113,279,971	²\$707,158,306	²\$112,848,061	²\$170,249,917	²\$1,021,699,757
Ohio	532,221,065	201,384,553	15,214,752	49,387,975	7,183,018	7,116,541	62,019,578
Oklahoma	105,099,714	31,635,921	968,602	5,206,877	1,175,457	985,795	9,285,493
Oregon	287,254,100	22,903,036	1,455,990	9,629,124	965,169	2,745,836	17,840,465
Pennsylvania	236,250,137	106,998,211	2,715,110	47,588,405	6,705,763	4,295,988	21,451,858
Rhode Island	17,866,724	7,129,989	113,255	3,147,646	695,421	562,493	3,114,385
South Carolina	\$139,971,069	\$64,621,238	\$1,893,993	\$9,685,353	\$768,777	\$1,919,235	\$10,918,019
South Dakota	78,760,536	14,301,884	333,895	1,438,333	422,465	306,270	10,736,626
Tennessee	143,071,755	60,755,430	1,459,485	4,768,271	596,903	1,149,312	6,415,243
Texas	761,441,097	301,009,681	4,779,222	82,764,734	4,058,865	8,357,806	54,767,154
Utah	223,718,653	21,139,500	478,169	850,993	159,373	160,846	3,887,039
Vermont	17,394,696	7,571,716	301,232	2,053,373	322,155	697,026	2,386,153
Virginia	198,924,944	61,007,693	1,648,488	21,362,244	1,328,507	2,834,155	24,883,381
Washington	209,792,909	54,635,359	2,016,303	14,640,956	5,695,021	1,888,827	18,400,834
West Virginia	104,843,117	43,679,738	513,755	1,388,274	1,543,305	356,453	4,019,773
Wisconsin	249,431,227	94,794,126	1,385,555	20,161,501	4,496,943	7,569,471	30,154,237
Wyoming	37,780,629	10,218,222	442,123	1,676,625	881,620	469,117	7,501,572

Table A-21.—Replacement equipment expenditures by function: School year 1997–98—Continued

State	Function							Direct cost programs
	Replacement equipment expenditures	Student transportation support services	Other support services	Food service operations	Enterprise operations	Community services		
United States	¹\$11,804,822,847	²\$964,139,075	²\$564,778,229	²\$213,935,193	²\$12,825,060	¹\$42,105,961	\$70,547,049	
Alabama	136,799,370	40,099,925	4,153,375	5,851,949	0	294,467	471,196	
Alaska	19,540,676	388,977	19,552	596,465	438,682	135,949	101,310	
Arizona	² 346,227,522	20,684,149	² 20,492,169	1,521,987	0	² 896,146	0	
Arkansas	68,593,237	¹ 125,712	4,461,456	1,587,806	¹ 0	149,693	277,841	
California	1,185,244,919	50,463,131	97,277,932	27,837,862	0	3,486,958	14,295,937	
Colorado	137,257,271	13,140,454	19,729,018	3,753,190	360,841	268,809	11,452	
Connecticut	¹ 122,641,355	1,147,778	3,701,729	2,771,187	726,649	¹ 800,926	0	
Delaware	16,287,805	1,035,980	1,795,834	956,089	² 0	0	0	
District of Columbia	11,590,834	544,020	340,227	1,088,350	0	4,714	14,142	
Florida	277,732,039	7,571,515	5,365,095	12,230,744	0	2,135,849	16,307,000	
Georgia	267,022,292	54,478,890	10,048,816	10,929,698	333,696	520,675	997,408	
Hawaii	40,245,546	0	581,471	948,084	0	1,466,102	120,655	
Idaho	43,695,883	2,986,072	704,374	981,992	0	23,220	896	
Illinois	1,078,775,410	50,908,496	37,193,561	6,566,140	0	2,592,692	582,841	
Indiana	215,342,026	50,196,898	11,396,196	2,700,536	0	312,319	573,017	
Iowa	116,314,602	14,893,279	7,281,000	3,015,665	95,294	206,864	132,888	
Kansas	131,742,111	15,400,230	11,405,502	2,788,007	0	56,865	235,697	
Kentucky	119,736,208	31,142,980	7,100,236	6,399,191	0	904,447	0	
Louisiana	231,224,926	14,125,396	8,092,563	7,546,289	² 1,438,070	198,850	752,117	
Maine	27,547,063	5,245,811	379,280	539,705	931	7,653	329,646	
Maryland	88,926,502	9,235,260	8,455,651	3,334,136	309,327	464,208	0	
Massachusetts	109,260,324	2,525,632	14,506,499	355,459	74,834	37,417	0	
Michigan	572,415,361	50,334,764	40,194,013	4,821,345	0	3,559,240	4,360,710	
Minnesota	228,538,533	18,025,357	22,381,254	4,850,936	0	3,052,648	1,426,523	
Mississippi	146,210,924	19,129,800	2,059,744	1,973,457	868	351,934	166,349	
Missouri	206,336,101	24,255,417	14,109,740	5,967,062	0	1,139,693	1,171,108	
Montana	31,925,831	6,131,243	686,683	586,931	205,313	69,041	451,956	
Nebraska	164,372,138	7,624,256	6,014,964	1,970,420	407,817	0	0	
Nevada	² 62,291,510	19,826,639	2,281,883	162,887	0	² 487	562,890	
New Hampshire	37,751,209	879,503	559,755	1,101,047	0	1,255,672	19,154	
New Jersey	260,863,304	13,181,695	² 10,661,317	2,809,602	3,566,569	² 1,052,721	1,744,011	
New Mexico	83,797,560	4,349,663	535,383	953,046	0	46,002	0	
New York	1,623,969,201	28,804,585	12,897,466	11,133,331	0	369,832	8,138,166	
North Carolina	225,052,783	44,212,450	6,983,869	2,175,945	0	874,506	0	
North Dakota	25,728,099	4,065,239	1,376,574	547,548	1,209,349	66,319	14,457	

Table A-21.—Replacement equipment expenditures by function: School year 1997–98—Continued

State	Function							Direct cost programs
	Replacement equipment expenditures	Student transportation support services	Other support services	Food service operations	Enterprise operations	Community services		
United States	¹\$11,804,822,847	²\$964,139,075	²\$564,778,229	²\$213,935,193	²\$12,825,060	¹\$42,105,961	\$70,547,049	
Ohio	532,221,065	56,973,614	43,068,768	10,781,740	10,352	5,400,628	5,857,437	
Oklahoma	105,099,714	20,049,120	4,616,102	2,891,005	251,461	175,331	4,535	
Oregon	287,254,100	12,323,206	8,139,690	1,878,407	1,299,072	1,105,864	96,969	
Pennsylvania	236,250,137	14,733,589	12,479,162	6,334,045	158,465	1,880,758	2,766,662	
Rhode Island	17,866,724	716,026	762,996	290,929	0	0	43,177	
South Carolina	\$139,971,069	\$1,708,065	\$8,142,285	\$6,575,860	\$102,793	\$668,149	1,569,676	
South Dakota	78,760,536	3,362,690	3,511,463	800,853	16,903	5,280	14,739	
Tennessee	143,071,755	20,907,771	3,775,234	4,823,476	0	538,332	0	
Texas	761,441,097	83,539,763	53,239,683	19,065,910	0	1,703,518	1,294,994	
Utah	223,718,653	11,349,432	474,894	1,428,078	1,392,387	60,042	1,313,827	
Vermont	17,394,696	1,150,367	733,656	278,477	376,893	35,077	19,531	
Virginia	198,924,944	53,508,240	6,601,892	5,621,785	12,045	1,740,492	2,356,245	
Washington	209,792,909	26,639,035	6,606,399	2,721,111	0	319,788	0	
West Virginia	104,843,117	14,517,529	1,216,311	2,861,308	0	137,521	1,031,596	
Wisconsin	249,431,227	10,643,929	15,514,937	4,045,085	36,449	1,467,625	913,435	
Wyoming	37,780,629	4,855,503	670,576	183,036	0	64,638	4,859	

¹ Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

² Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-22.—Debt services expenditures: School year 1997–98

State	Debt services subtotal	Interest	Redemption of principal
United States	¹\$20,069,834,417	¹\$7,779,026,045	¹\$12,290,808,372
Alabama	108,507,319	52,039,101	56,468,218
Alaska	63,210,541	19,273,111	43,937,430
Arizona	509,132,323	273,442,428	235,689,895
Arkansas	107,774,953	49,464,241	58,310,712
California	972,828,398	187,285,270	785,543,128
Colorado	697,405,188	166,138,003	531,267,185
Connecticut	279,036,719	113,579,791	165,456,928
Delaware	32,014,727	12,225,504	19,789,223
District of Columbia	¹ 17,861,159	¹ 6,620,280	¹ 11,240,879
Florida	788,324,465	368,368,900	419,955,565
Georgia	335,548,147	165,589,894	169,958,253
Hawaii	83,167,889	35,744,291	47,423,598
Idaho	56,517,747	30,391,710	26,126,037
Illinois	791,179,169	392,855,133	398,324,036
Indiana	537,711,710	507,401,080	30,310,630
Iowa	126,245,751	46,159,300	80,086,451
Kansas	146,677,399	85,040,695	61,636,704
Kentucky	146,399,622	69,601,660	76,797,962
Louisiana	195,599,260	99,169,088	96,430,172
Maine	81,807,636	33,982,716	47,824,920
Maryland	170,019,551	76,328,926	93,690,625
Massachusetts	308,642,944	141,373,523	167,269,421
Michigan	1,011,216,099	418,277,870	592,938,229
Minnesota	451,168,971	229,906,590	221,262,381
Mississippi	115,071,562	40,363,074	74,708,488
Missouri	380,354,849	148,126,255	232,228,594
Montana	31,200,631	11,860,702	19,339,929
Nebraska	38,961,291	29,676,125	9,285,166
Nevada	177,299,215	109,813,482	67,485,733
New Hampshire	75,904,240	² 30,551,058	² 45,353,182
New Jersey	406,839,186	185,137,955	221,701,231
New Mexico	90,022,987	28,572,930	61,450,057
New York	1,255,953,775	654,392,604	601,561,171
North Carolina	¹ 460,722,363	¹ 232,654,169	228,068,194
North Dakota	19,173,596	7,116,148	12,057,448
Ohio	1,065,802,644	224,571,778	841,230,866
Oklahoma	118,369,003	30,539,176	87,829,827
Oregon	240,315,621	87,893,689	152,421,932
Pennsylvania	3,080,698,410	658,362,262	2,422,336,148
Rhode Island	43,351,788	20,338,107	23,013,681
South Carolina	337,520,174	91,974,683	245,545,491
South Dakota	27,751,661	15,130,432	12,621,229
Tennessee	349,544,978	95,488,341	254,056,637
Texas	1,616,298,814	801,223,693	815,075,121
Utah	149,587,494	67,539,778	82,047,716
Vermont	32,315,985	14,112,418	18,203,567
Virginia	472,579,933	175,204,489	297,375,444
Washington	496,147,372	255,064,857	241,082,515
West Virginia	37,376,747	14,250,080	23,126,667
Wisconsin	903,293,868	156,623,189	746,670,679
Wyoming	29,378,543	12,185,466	17,193,077

¹ Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

² Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-23.—Non-elementary-secondary expenditures by program: School year 1997–98

State	Program					
	Non elementary-secondary education expenditures	Community services	Non-public school programs	Adult education	Community college	Other
United States	¹\$4,884,958,641	¹\$1,782,971,537	\$863,348,357	\$1,479,219,278	\$144,351	\$759,275,117
Alabama	103,048,777	24,386,681	1,233,743	29,514,316	0	47,914,036
Alaska	5,203,231	4,682,339	0	520,892	0	0
Arizona	² 39,411,742	² 29,562,822	2,453,616	7,395,304	0	0
Arkansas	13,128,328	3,973,786	116,958	9,037,584	0	0
California	603,058,137	215,487,999	0	387,570,138	0	0
Colorado	23,346,408	21,094,744	0	2,251,664	0	0
Connecticut	¹ 90,597,632	¹ 24,865,409	38,313,246	27,418,977	0	0
Delaware	14,442,542	2,334,554	3,976,669	8,131,319	0	0
District of Columbia	3,388,982	842,154	0	2,546,828	0	0
Florida	428,229,785	151,742,327	0	276,487,458	0	0
Georgia	43,563,602	14,790,870	0	28,772,732	0	0
Hawaii	32,420,699	24,209,019	174,210	8,037,470	0	0
Idaho	3,166,268	2,887,916	0	278,352	0	0
Illinois	112,210,941	96,466,322	0	15,643,823	100,796	0
Indiana	47,384,756	17,455,980	226,602	29,702,174	0	0
Iowa	18,111,172	7,096,617	9,286,971	1,727,584	0	0
Kansas	3,200,097	511,785	0	2,688,312	0	0
Kentucky	43,037,995	43,037,995	0	0	0	0
Louisiana	17,186,839	6,324,392	0	10,818,892	43,555	0
Maine	16,676,701	528,541	895,614	15,252,546	0	0
Maryland	21,101,141	12,393,693	8,707,448	0	0	0
Massachusetts	74,127,902	10,167,468	55,619,740	8,231,629	0	109,065
Michigan	301,738,321	179,557,575	0	122,180,746	0	0
Minnesota	256,271,557	197,400,689	26,260,722	32,610,146	0	0
Mississippi	15,598,631	12,387,066	164,611	3,046,954	0	0
Missouri	104,759,847	72,650,981	0	32,108,866	0	0
Montana	6,516,684	1,319,341	779,128	4,418,215	0	0
Nebraska	3,006,334	2,412,846	0	593,488	0	0
Nevada	² 11,116,842	² 16,051	0	11,100,791	0	0
New Hampshire	3,254,558	572,413	0	2,682,145	0	0
New Jersey	152,276,088	10,038,634	88,352,521	53,884,933	0	0
New Mexico	9,275,670	9,275,670	0	0	0	0
New York	997,764,565	69,213,263	237,785,845	106,128,168	0	584,637,289
North Carolina	51,066,546	51,054,352	0	12,194	0	0
North Dakota	4,749,633	2,352,575	0	2,397,058	0	0
Ohio	351,005,320	142,479,690	108,566,821	72,502,921	0	27,455,888
Oklahoma	9,369,823	8,980,307	389,516	0	0	0
Oregon	19,112,281	16,287,139	0	2,825,142	0	0
Pennsylvania	309,518,938	74,748,604	192,530,083	42,240,251	0	0
Rhode Island	7,086,602	33,274	4,801,928	1,802,507	0	448,893
South Carolina	42,069,715	14,193,225	59,693	27,816,797	0	0
South Dakota	974,056	597,776	0	376,280	0	0
Tennessee	22,171,869	22,171,869	0	0	0	0
Texas	132,534,431	98,706,906	756,274	33,071,251	0	0
Utah	56,238,774	4,383,971	51,854,803	0	0	0
Vermont	2,258,192	781,784	0	1,476,408	0	0
Virginia	140,542,685	9,175,990	0	32,656,749	0	98,709,946
Washington	30,914,805	28,498,755	0	2,416,050	0	0
West Virginia	28,006,678	9,552,337	0	18,454,341	0	0
Wisconsin	58,227,121	28,185,526	30,041,595	0	0	0
Wyoming	1,488,398	1,099,515	0	388,883	0	0

¹ Value contains imputation for missing data. The value is less than 2 percent of total current expenditures.

² Value affected by redistribution of reported values to correct for missing data.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-24.—Title I and Title VI expenditures: School year 1997–98

State	Subtotal	Title I	Title VI
United States	\$7,342,905,689	\$7,071,571,575	\$271,334,114
Alabama	134,010,554	129,925,746	4,084,808
Alaska	24,307,023	23,044,107	1,262,916
Arizona	115,139,210	110,651,528	4,487,682
Arkansas	71,139,213	68,701,420	2,437,793
California	899,391,363	869,559,706	29,831,657
Colorado	78,865,540	75,419,204	3,446,336
Connecticut	64,742,653	62,346,106	2,396,547
Delaware	19,618,576	18,139,985	1,478,591
District of Columbia	34,382,315	31,832,797	2,549,518
Florida	345,748,286	331,506,741	14,241,545
Georgia	193,873,470	186,247,865	7,625,605
Hawaii	20,863,910	20,701,325	162,585
Idaho	24,322,901	24,322,901	0
Illinois	325,977,881	324,219,966	1,757,915
Indiana	118,707,565	113,194,311	5,513,254
Iowa	58,739,826	55,891,469	2,848,357
Kansas	57,780,026	55,244,962	2,535,064
Kentucky	129,097,360	124,821,375	4,275,985
Louisiana	202,004,681	197,148,576	4,856,105
Maine	35,049,146	33,764,220	1,284,926
Maryland	98,153,687	93,686,941	4,466,746
Massachusetts	100,485,730	95,830,081	4,655,649
Michigan	324,307,914	315,987,337	8,320,577
Minnesota	91,629,647	86,111,280	5,518,367
Mississippi	129,098,136	126,251,304	2,846,832
Missouri	123,383,754	119,000,874	4,382,880
Montana	43,187,678	35,907,968	7,279,710
Nebraska	35,493,254	34,187,824	1,305,430
Nevada	23,338,839	22,069,111	1,269,728
New Hampshire	14,764,671	13,277,839	1,486,832
New Jersey	158,191,547	151,287,422	6,904,125
New Mexico	63,275,660	61,421,368	1,854,292
New York	682,191,162	665,970,690	16,220,472
North Carolina	146,892,408	140,036,197	6,856,211
North Dakota	20,254,772	19,040,283	1,214,489
Ohio	350,068,013	326,968,859	23,099,154
Oklahoma	87,836,243	84,753,197	3,083,046
Oregon	77,750,588	74,309,334	3,441,254
Pennsylvania	344,535,827	333,544,668	10,991,159
Rhode Island	25,851,350	24,234,020	1,617,330
South Carolina	97,741,277	93,991,771	3,749,506
South Dakota	20,171,343	18,739,907	1,431,436
Tennessee	163,436,622	155,799,743	7,636,879
Texas	641,185,372	620,137,129	21,048,243
Utah	35,208,632	32,776,846	2,431,786
Vermont	18,031,286	16,682,399	1,348,887
Virginia	108,909,020	103,565,095	5,343,925
Washington	125,974,613	120,157,542	5,817,071
West Virginia	73,644,558	72,041,431	1,603,127
Wisconsin	146,251,973	140,786,133	5,465,840
Wyoming	17,898,614	16,332,672	1,565,942

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, School Year 1997–98.

Table A-25.—Selected state demographic and fiscal characteristics

State	1995	1995	1996	1990	1996
	Percent minority enrollment	Percent school-age children in poverty	Gross state product per capita	Median housing value	Median household income
Alabama	37.9	22.6	22,549	53,200	25,991
Alaska	36.3	6.7	38,310	94,400	47,954
Arizona	43.1	24.2	25,662	79,700	30,863
Arkansas	26.1	21.7	22,271	46,000	25,814
California	59.6	23.4	29,972	194,300	37,009
Colorado	27.5	10.7	30,490	82,400	40,706
Connecticut	28.0	17.8	37,742	176,700	40,243
Delaware	35.3	16.6	39,668	99,700	34,928
District of Columbia	96.0	31.5	†	121,700	30,748
Florida	42.5	22.1	25,122	76,500	29,745
Georgia	41.8	15.6	29,729	70,700	34,099
Hawaii	77.1	14.2	30,575	242,600	42,851
Idaho	11.6	16.7	24,172	58,000	32,676
Illinois	36.4	20.3	31,422	80,100	38,071
Indiana	14.4	14.5	27,391	53,500	33,385
Iowa	7.3	15.5	26,352	45,500	35,519
Kansas	17.4	10.7	26,786	51,800	30,341
Kentucky	10.9	19.3	24,503	50,100	29,810
Louisiana	49.0	24.4	28,085	58,000	27,949
Maine	2.7	14.3	23,572	87,300	33,858
Maryland	42.5	13.3	27,894	115,500	41,041
Massachusetts	21.5	16.8	34,356	162,200	38,574
Michigan	23.6	14.8	27,307	60,100	36,426
Minnesota	12.6	10.4	30,578	73,700	37,933
Mississippi	52.3	36.4	20,968	45,100	26,538
Missouri	18.3	9.8	28,062	59,300	34,825
Montana	12.5	19.0	21,195	56,500	27,757
Nebraska	12.8	11.9	28,541	50,000	32,929
Nevada	33.5	11.1	34,354	95,300	36,084
New Hampshire	3.3	4.3	29,885	129,300	39,171
New Jersey	37.5	9.5	34,971	161,200	43,924
New Mexico	60.5	34.9	23,623	69,800	25,991
New York	43.1	23.6	33,513	130,400	33,028
North Carolina	35.4	20.2	29,398	65,300	31,979
North Dakota	9.2	13.2	24,619	50,500	29,089
Ohio	17.8	17.1	27,102	62,900	34,941
Oklahoma	30.6	24.2	22,697	47,600	26,311
Oregon	14.7	16.2	27,008	66,800	36,374
Pennsylvania	19.4	16.5	27,287	69,100	34,524
Rhode Island	21.1	16.4	26,618	132,700	35,359
South Carolina	43.7	31.7	23,851	60,700	29,071
South Dakota	16.3	17.3	28,348	45,000	29,578
Tennessee	24.7	19.6	25,670	58,000	29,015
Texas	53.6	23.1	29,353	58,900	32,039
Utah	9.6	8.4	25,148	68,700	36,480
Vermont	2.7	13.0	24,453	95,600	33,824
Virginia	33.4	14.5	30,992	90,400	36,222
Washington	21.7	16.6	29,366	93,200	35,568
West Virginia	4.8	25.8	20,655	47,600	24,880
Wisconsin	16.8	11.2	26,154	62,100	40,955
Wyoming	10.7	10.6	34,912	61,600	31,529

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Bureau of the Census, CPPS Annual Demographic Survey, March Supplement 1999; U.S. Bureau of the Census, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <<http://venus.census.gov/cdrom/lookup>>, 1999.

Appendix B: Technical Notes

This appendix provides detailed information on the survey methodology, including discussions of data collection procedures. Other information regarding the states' fiscal year, capitalization threshold, and state direct support for education is presented in tabular form at the end of this appendix.

Survey Methodology

The data in this report were collected by the National Center for Education Statistics (NCES), the primary federal entity for collecting, analyzing and reporting data related to education. The NCES is authorized to collect this information by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). The survey instrument was the "National Public Education Financial Survey" (NPEFS) of the Common Core of Data (CCD) series. The CCD data are reported voluntarily each year by state education agencies (SEAs). The U.S. Bureau of the Census was the collection agent for NCES for this survey.

Data Collection Procedures

The data in this report are based on information from SEA administrative records for fiscal year 1998 (school year 1997–98). In compiling the report, each SEA obtains data from the local education agencies (LEA) that operate public schools under its jurisdiction. The LEAs include regular school districts, regional education services agencies, and any state-run schools such as special education residential schools or prison schools serving inmates under the age of 20. The NCES and the SEAs work cooperatively to assure comparability between data elements requested and reported. The SEAs generally edit the individual LEA reports before compiling the data on the NPEFS.

Data Processing

When data are received from an SEA, edits are conducted and an edit report is sent back to the state listing previous and current years' data, and the percent increase (or decrease) of every item. Notification of any arithmetic errors and special text containing NCES's understanding of specific missing data items is included with the edit report. States are asked to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year's data.

Data Comparability

Student membership counts from the CCD "State Nonfiscal Survey" have been included in the data set for this report as a student count that is comparable with other NCES publications. Student membership is the count of students enrolled on or about October 1. Per pupil revenues and expenditures in this report were calculated by dividing the appropriate type of revenue or expenditure by student membership.

NCES provides "crosswalk" software to assist states in their reporting to standardize data across states. This software converts a state's existing accounting reports to the federal standard, in agreement with *Financial Accounting for Local and State School Systems, 1990*. The accounting publication can be found on the Web at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R>. NCES reviews and validates protocols for states that use their own procedures to do this. Crosswalk software was developed by NCES and used in the following states: Arkansas, Colorado, Georgia, Illinois, Kentucky, Maine, Maryland, Massachusetts, Mississippi, Montana, New Hampshire, New York, North Carolina, North Dakota, Pennsylvania, South Carolina, and South Dakota.

In addition to providing crosswalks, NCES obtains information about state characteristics that can affect the comparability of reports. Table B-1 presents some of the information from these questions. The fiscal year indicates the beginning and end of the fiscal year for each state. The dollar threshold for determining capital expenditure indicates the threshold amount above which the expenditure for an item is classified as property rather than supply. For example, items costing more than \$500 have their cost classified as a property (or capital outlay) expenditure in Alabama. Often these determinations are made by local education agencies using their own guidelines. Twenty-two states indicated that they did not use a dollar figure in determining whether an expenditure should be classified as a supply or property. State direct support expenditures are those made by the state government for and on behalf of school districts. States may report these expenditures to NCES in one of two ways: included with other expenditures in the detail requested on NPEFS, or as a lump sum reported under the appropriate direct support category. For states reporting the lump sums under direct support the dollar amount is reported in table B-1. States that include direct support with other expenditures in the NPEFS detail are identified with the word ‘included’ in the column. States that do not have direct support situations are shown as ‘0’ on the table. The NCES has distributed those direct support expenditures reported as a lump sum to the specific data items, adding them to the amounts reported by the states. All data reported in this publication have had the direct support expenditures included where applicable.

Imputations and Adjustments

The NCES has imputed and adjusted some reported values in order to create a data file that more accurately reflects revenues and expenditures for each item on the survey and improves comparability across states. Imputations and adjustments were performed to correct for item non-response only. There are two basic types of imputations: adjustments and true imputations.

Adjustments are corrections to a situation in which a value reported for one item contained a value for one or more additional items not reported elsewhere. For example, a state may not differentiate between instructional support staff and student support staff, reporting M for student support staff salaries and a value representing the salaries for both items as instructional support staff salaries. NCES adjusts these two responses by reducing the amount reported for instructional support staff salaries and adding that amount to student support staff salaries. The total for salaries and total expenditures would not be affected by this adjustment.

True imputations correct cases in which a value is not reported at all, indicating that subtotals for the item are under-reported. An imputation by NCES would assign a value to the missing item, and the subtotals containing this item would increase by the amount of the imputation.

Adjustments and true imputations were performed based on the average ratios of reported data for the same year. For example, student activity revenues were imputed based on the average ratio of student activity revenues to total revenues. For more detail on the imputation process readers should refer to the data documentation on the web at <http://nces.ed.gov/ccd/stfis>. A Microsoft Excel® file and a flat text file containing the data used in this report can be found at the same web site.

Data Analysis Procedures

Three types of analyses were conducted for this report. The first type of analysis examined how revenues were distributed across various sources (e.g., local, state and federal) and how expenditures were distributed across various functions and objects (e.g., instruction; administration, etc.; and salaries, supplies, etc.). The second

type of analysis examined revenues and expenditures on a per-pupil basis. This type of analysis accounted for differences between states in the number of students enrolled.

These two types of analyses were presented state-by-state and by eleven state characteristics:

- Geographic region
- Percentage of students living in an urban area
- Percentage of minority students
- Percentage of LEP students
- Percentage of students living in poverty
- Per capita gross state product
- Median household income
- Median housing value
- Average class size
- Majority source of non-federal revenues: State vs. Local
- Revenue authority

State characteristics were described in detail in Chapter 1. For detailed state data, see tables B-2 and B-3. The original data for all states are listed in appendix table B-4. It is important to note that the category values reported in the state characteristic tables in the body of the report are not the averages but sums of the states falling within category characteristics. These sums were used in subsequent calculations, when conducted. For example, for the analysis of total revenues per pupil by geographic region (Northeast, South, Midwest, West), first total revenues and total number of students enrolled were summed across the states within each of the four regions, and then, total revenues per pupil was calculated by dividing total revenues for each region by the total number of students enrolled in that region.

A third analysis used in this report was correlation. The correlation coefficient, r , is a measure of linear association and p denotes its statistical significance (i.e., more than a chance association). Two types of correlations were conducted:

- 1) the association (or relationship) between unadjusted financial data and state characteristic (e.g., percentage of students living in an urban area, percentage of minority students, etc.); and
- 2) the association between the finance data adjusted by the Geographic Cost of Education Index.

Prior to calculating correlation coefficients, the data were examined for outliers, that is, for state data that deviated considerably from normal. Correlation coefficients were then calculated both with and without the outlying values. If, when outliers were removed, the correlation was no longer statistically significant, then the relationship was not reported. This is because the pattern suggested that the outlying states might have had undue influence on the correlation. If, when outliers were removed, the correlation became statistically significant, both correlations were noted although only the significant correlation (i.e., relationship) was discussed in

the text. This is because the pattern suggested that the outlying states might have masked the significant relationship. If, when outliers were removed, the correlation remained statistically significant, the correlation with all states and the District of Columbia (i.e., with all the outliers) was reported. This pattern suggested that outlying states, while they may have altered the magnitude of the correlation, did not alter the overall relationship.

Pearson Product Moment correlation coefficients were calculated using SAS software. SAS determines the significance level of a coefficient using the *t*-statistic. Only statistically significant correlation coefficients were reported. All correlations discussed in this report were statistically significant at the $p < 0.05$ level (two-tailed test), unless otherwise noted.

Geographic Cost Adjustments

The desire to understand the patterns of variation in educational services across geographic regions in the United States has increased the need for meaningful and reliable measures of geographical cost differences of education items, or as often referred to, a cost-of-education index. A cost-of-education index measures how much more or less it costs to provide the same quantities and qualities of school resources and services in different locations. Over the past decade, researchers have developed several different indices to account for these cost differences. The first of these, the cost-of-living index (McMahon and Chang 1991), was developed based upon cost-of-living information for various locations. A second index developed, the average teacher salary index, (Barro 1992) focused solely on teachers salaries. In 1995, Chambers and Fowler extended the analysis of teachers' costs to include amenities of the labor markets in which public school districts are located. This was called the teacher cost index or TCI. The following report utilizes the geographic cost of education index (GCEI) (Fowler and Monk 2001), the most recent index developed, because it builds upon the strengths of previous indexes by 1) incorporating additional measures of teacher quality, and 2) includes school administrators, noncertificated staff, and selected categories of nonpersonnel inputs. The GCEI utilizes data from three separate categories of school inputs: certified school personnel, noncertified school personnel, and nonpersonnel school items. Analyses of personnel costs considered both discretionary factors, for which local school decisionmakers have control, such as previous experience and longevity of employee hired as well as cost factors, which are outside local control, like, district size and percent of minority students. Simply put, the GCEI reflects how much more or less it costs in different geographic locations for recruiting and employing comparable school personnel considering these broad array of factors as well as the varying costs of nonpersonnel school items, like purchased services, supplies and materials, furnishings and equipment, travel, utilities and facilities. The GCEI for each state is reported in table B-3.

Weighted and Unweighted Data

State groupings are weighted averages. That is, expenditures are summed for all states in the group and then divided by the total number of students in the group. Data used in correlation analyses, however, are not weighted.

Table B-1.—Additional information regarding the National Public Education Financial Survey

State	Fiscal year	Dollar threshold for determining capital expenditure	State direct support
Alabama	10/1–9/30	500	0
Alaska	7/1–6/30	500	(*)
Arizona	7/1–6/30	—	10,313,018
Arkansas	7/1–6/30	†	24,120,142
California	7/1–6/30	†	(*)
Colorado	1/1–12/31	1,000	0
Connecticut	7/1–6/30	1,000	369,949,672
Delaware	10/1–9/30	1,000	847,613
District of Columbia	10/1–9/30	—	8,900,000
Florida	7/1–6/30	750	(*)
Georgia	7/1–6/30	5,000	120,348,471
Hawaii	7/1–6/30	250	(*)
Idaho	7/1–6/30	†	1,889,269
Illinois	7/1–6/30	500	576,574,450
Indiana	7/1–6/30	†	472,118,684
Iowa	7/1–6/30	†	0
Kansas	7/1–6/30	†	75,775,129
Kentucky	7/1–6/30	300	236,131,560
Louisiana	7/1–6/30	300	41,565,487
Maine	7/1–6/30	3,000	148,507,663
Maryland	7/1–6/30	—	445,017,687
Massachusetts	7/1–6/30	5,000	601,960,087
Michigan	7/1–6/30	†	0
Minnesota	7/1–6/30	†	36,973,534
Mississippi	7/1–6/30	†	12,782,630
Missouri	7/1–6/30	500	0
Montana	7/1–6/30	5,000	0
Nebraska	7/1–6/30	†	0
Nevada	7/1–6/30	†	0
New Hampshire	7/1–6/30	†	0
New Jersey	7/1–6/30	500	10,850,676
New Mexico	7/1–6/30	500	(*)
New York	7/1–6/30	—	0
North Carolina	7/1–6/30	500	(*)
North Dakota	7/1–6/30	†	0
Ohio	7/1–6/30	†	0
Oklahoma	7/1–6/30	2,500	252,615,940
Oregon	7/1–6/30	†	0
Pennsylvania	7/1–6/30	†	(*)
Rhode Island	7/1–6/30	†	55,291,386
South Carolina	7/1–6/30	1,000	(*)
South Dakota	7/1–6/30	300	(*)
Tennessee	7/1–6/30	†	0
Texas	9/1–8/31	5,000	1,325,684,799
Utah	7/1–6/30	†	0
Vermont	7/1–6/30	5,000	(*)
Virginia	7/1–6/30	†	(*)
Washington	9/1–8/31	†	0
West Virginia	7/1–6/30	†	124,283,315
Wisconsin	7/1–6/30	300	(*)
Wyoming	7/1–6/30	—	0

* State direct support is included in expenditure figures reported by object and function.

— Not available, state did not report information regarding classification of expenditures.

† Not applicable, state does not use dollar amount for classifying expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey: School Year 1997–98.

Table B-2.—List of states in each state characteristic category

State characteristics	States
Region	
Northeast	Connecticut, Massachusetts, Maine, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont
Midwest	Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, North Dakota, Nebraska, Ohio, South Dakota, and Wisconsin
South	Alabama, Arkansas, District Of Columbia, Delaware, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia
West	Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, New Mexico, Nevada, Oregon, Utah, Washington, and Wyoming
Percentage of K–12 students living in urban area	
Less than 20 percent	Georgia, Idaho, Maryland, Maine, Minnesota, Mississippi, Montana, New Hampshire, New Jersey, Vermont, and West Virginia
20 percent–less than 30 percent	Alabama, Arkansas, Connecticut, Hawaii, Iowa, Kansas, Kentucky, Massachusetts, Michigan, Missouri, North Dakota, Oregon, Pennsylvania, Oklahoma, South Carolina, South Dakota, Utah, Virginia, and Wyoming
30 percent–less than 40 percent	Alaska, California, Colorado, Delaware, Illinois, Indiana, Louisiana, Nebraska, New Mexico, North Carolina, Ohio, Rhode Island, Tennessee, Washington, and Wisconsin
40 percent or more	Arizona, District Of Columbia, Florida, Nevada, New York, and Texas
Percentage of minority students	
Less than 10 percent	Iowa, Maine, New Hampshire, North Dakota, Utah, Vermont, and West Virginia
10 percent–less than 30 percent	Arkansas, Colorado, Connecticut, Idaho, Indiana, Kansas, Kentucky, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Tennessee, Washington, Wisconsin, and Wyoming
30 percent–less than 50 percent	Alabama, Alaska, Arizona, Delaware, Florida, Georgia, Illinois, Louisiana, Maryland, Nevada, New Jersey, New York, North Carolina, Oklahoma, South Carolina, and Virginia
50 percent or more	California, District Of Columbia, Hawaii, Mississippi, New Mexico, and Texas
Percentage of LEP students	
Less than 1 percent	Alabama, Arkansas, Georgia, Indiana, Iowa, Louisiana, Maine, Mississippi, Missouri, New Hampshire, Ohio, Pennsylvania, Tennessee, South Carolina, and Wyoming
1–less than 5 percent	Colorado, Connecticut, Delaware, Idaho, Illinois, Kansas, Maryland, Massachusetts, Michigan, Minnesota, Montana, New Jersey, North Carolina, North Dakota, Oklahoma, Oregon, Utah, Virginia, Washington, and Wisconsin
5 percent or more	Alaska, Arizona, California, District Of Columbia, Florida, Hawaii, Nevada, New Mexico, New York, Rhode Island, and Texas
Not available	Kentucky, Nebraska, South Dakota, Vermont, and West Virginia
Percentage of school aged students living in poverty	
Less than 10 percent	Alaska, Missouri, New Hampshire, New Jersey, and Utah
10–less than 15 percent	Colorado, Hawaii, Indiana, Kansas, Maine, Maryland, Michigan, Minnesota, Nebraska, Nevada, North Dakota, Vermont, Virginia, Wisconsin, and Wyoming
15–less than 20 percent	Connecticut, Delaware, Georgia, Idaho, Iowa, Kentucky, Massachusetts, Montana, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Tennessee, and Washington
20 percent or more	Alabama, Arizona, Arkansas, California, District Of Columbia, Florida, Illinois, Louisiana, Mississippi, New Mexico, New York, North Carolina, Oklahoma, South Carolina, Texas, and West Virginia
Per capita gross state product	
Less than \$25,000	Alabama, Arkansas, Idaho, Kentucky, Maine, Mississippi, Montana, New Mexico, North Dakota, Oklahoma, South Carolina, Vermont, and West Virginia
\$25,000–less than \$30,000	Arizona, California, Florida, Georgia, Indiana, Iowa, Kansas, Louisiana, Maryland, Michigan, Missouri, Nebraska, New Hampshire, North Carolina, Ohio, Pennsylvania, Tennessee, Oregon, Rhode Island, South Dakota, Texas, Utah, Washington, and Wisconsin
\$30,000 or more	Alaska, Colorado, Connecticut, Delaware, Hawaii, Illinois, Massachusetts, Minnesota, Nevada, New Jersey, New York, Virginia, and Wyoming
Not available	District of Columbia

Table B-2.—List of states in each state characteristic category—Continued

State characteristics	States
Median housing value	
Less than \$50,000	Arkansas, Iowa, Mississippi, Oklahoma, South Dakota, and West Virginia
\$50,000–less than \$65,000	Alabama, Idaho, Indiana, Kansas, Kentucky, Louisiana, Michigan, Missouri, Montana, Nebraska, North Dakota, Ohio, South Carolina, Tennessee, Texas, Wisconsin, and Wyoming
\$65,000–less than \$100,000	Alaska, Arizona, Colorado, Delaware, Florida, Georgia, Illinois, Maine, Minnesota, Nevada, New Mexico, North Carolina, Oregon, Pennsylvania, Utah, Vermont, Virginia, and Washington
\$100,000 or more	California, Connecticut, District Of Columbia, Hawaii, Maryland, Massachusetts, New Hampshire, New Jersey, New York, and Rhode Island
Median household income	
Less than \$30,000	Alabama, Arkansas, Florida, Kentucky, Louisiana, Mississippi, Montana, New Mexico, Oklahoma, North Dakota, South Carolina, South Dakota, Tennessee, and West Virginia
\$30,000–less than \$35,000	Arizona, Delaware, District Of Columbia, Georgia, Idaho, Indiana, Kansas, Maine, Missouri, Nebraska, New York, North Carolina, Ohio, Pennsylvania, Texas, Vermont, and Wyoming
\$35,000–less than \$40,000	California, Illinois, Iowa, Massachusetts, Michigan, Minnesota, Nevada, New Hampshire, Oregon, Rhode Island, Utah, Virginia, and Washington
\$40,000 or more	Alaska, Colorado, Connecticut, Hawaii, Maryland, New Jersey, and Wisconsin
Average class size	
Less than 21 students	Connecticut, Kansas, Maine, Montana, Nebraska, North Dakota, Vermont, and Wyoming
21–25 students	Alabama, Alaska, Arkansas, Colorado, Delaware, District of Columbia, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kentucky, Louisiana, Massachusetts, Mississippi, Missouri, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Texas, Virginia, West Virginia, and Wisconsin
More than 25 students	Arizona, California, Florida, Maryland, Michigan, Minnesota, Nevada, Tennessee, Utah, and Washington
Majority source of non-federal revenues	
More from State	Alabama, Alaska, Arkansas, California, Delaware, Hawaii, Idaho, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, New Mexico, North Carolina, Oklahoma, Oregon, South Carolina, Utah, Washington, West Virginia, and Wisconsin
State & Local Equal	Arizona, Colorado, Florida, Georgia, Indiana, Iowa, Maine, Montana, North Dakota, Tennessee, Texas, and Wyoming
More from Local	Connecticut, District of Columbia, Illinois, Maryland, Massachusetts, Missouri, Nebraska, Nevada, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, South Dakota, Vermont, and Virginia
Revenue authority	
Dependent	Alabama, Alaska, Connecticut, District Of Columbia, Hawaii, Maryland, Massachusetts, North Carolina, Rhode Island, Tennessee, and Virginia
Mixed	Illinois, Maine, New Hampshire, New York, and South Carolina
Independent	Arizona, Arkansas, California, Colorado, Delaware, Florida, Georgia, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Dakota, Texas, Utah, Vermont, Washington, West Virginia, Wisconsin, and Wyoming

SOURCES: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics, 1998*; Common Core of Data, Public School Universe File, 1997–98; Schools and Staffing Survey, Public School Questionnaire, 1993–94, and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98–04, by Jay Chambers and William J. Fowler, Jr., 1998. U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <<http://venus.census.gov/cdom/lookup>>, 1999.

Table B-3.—List of state characteristic categories, by state

State	Geographic region of the U.S.	Percentage of K–12 students living in an urban area	Percentage of minority students	Percentage of LEP students, 1993–94
Alabama	South	20–less than 30 percent	30–less than 50 percent	Less than 1 percent
Alaska	West	30–less than 40 percent	30–less than 50 percent	5 percent or more
Arizona	West	40 percent or more	30–less than 50 percent	5 percent or more
Arkansas	South	20–less than 30 percent	10–less than 30 percent	Less than 1 percent
California	West	30–less than 40 percent	50 percent or more	5 percent or more
Colorado	West	30–less than 40 percent	10–less than 30 percent	1–less than 5 percent
Connecticut	Northeast	20–less than 30 percent	10–less than 30 percent	1–less than 5 percent
Delaware	South	30–less than 40 percent	30–less than 50 percent	1–less than 5 percent
District of Columbia	South	40 percent or more	50 percent or more	5 percent or more
Florida	South	40 percent or more	30–less than 50 percent	5 percent or more
Georgia	South	Less than 20 percent	30–less than 50 percent	Less than 1 percent
Hawaii	West	20–less than 30 percent	50 percent or more	5 percent or more
Idaho	West	Less than 20 percent	10–less than 30 percent	1–less than 5 percent
Illinois	Midwest	30–less than 40 percent	30–less than 50 percent	1–less than 5 percent
Indiana	Midwest	30–less than 40 percent	10–less than 30 percent	Less than 1 percent
Iowa	Midwest	20–less than 30 percent	Less than 10 percent	Less than 1 percent
Kansas	Midwest	20–less than 30 percent	10–less than 30 percent	1–less than 5 percent
Kentucky	South	20–less than 30 percent	10–less than 30 percent	—
Louisiana	South	30–less than 40 percent	30–less than 50 percent	Less than 1 percent
Maine	Northeast	Less than 20 percent	Less than 10 percent	Less than 1 percent
Maryland	South	Less than 20 percent	30–less than 50 percent	1–less than 5 percent
Massachusetts	Northeast	20–less than 30 percent	10–less than 30 percent	1–less than 5 percent
Michigan	Midwest	20–less than 30 percent	10–less than 30 percent	1–less than 5 percent
Minnesota	Midwest	Less than 20 percent	10–less than 30 percent	1–less than 5 percent
Mississippi	South	Less than 20 percent	50 percent or more	Less than 1 percent
Missouri	Midwest	20–less than 30 percent	10–less than 30 percent	Less than 1 percent
Montana	West	Less than 20 percent	10–less than 30 percent	1–less than 5 percent
Nebraska	Midwest	30–less than 40 percent	10–less than 30 percent	—
Nevada	West	40 percent or more	30–less than 50 percent	5 percent or more
New Hampshire	Northeast	Less than 20 percent	Less than 10 percent	Less than 1 percent
New Jersey	Northeast	Less than 20 percent	30–less than 50 percent	1–less than 5 percent
New Mexico	West	30–less than 40 percent	50 percent or more	5 percent or more
New York	Northeast	40 percent or more	30–less than 50 percent	5 percent or more
North Carolina	South	30–less than 40 percent	30–less than 50 percent	1–less than 5 percent
North Dakota	Midwest	20–less than 30 percent	Less than 10 percent	1–less than 5 percent
Ohio	Midwest	30–less than 40 percent	10–less than 30 percent	Less than 1 percent
Oklahoma	South	20–less than 30 percent	30–less than 50 percent	1–less than 5 percent
Oregon	West	20–less than 30 percent	10–less than 30 percent	1–less than 5 percent
Pennsylvania	Northeast	20–less than 30 percent	10–less than 30 percent	Less than 1 percent
Rhode Island	Northeast	30–less than 40 percent	10–less than 30 percent	5 percent or more
South Carolina	South	20–less than 30 percent	30–less than 50 percent	Less than 1 percent
South Dakota	Midwest	20–less than 30 percent	10–less than 30 percent	—
Tennessee	South	30–less than 40 percent	10–less than 30 percent	Less than 1 percent
Texas	South	40 percent or more	50 percent or more	5 percent or more
Utah	West	20–less than 30 percent	Less than 10 percent	1–less than 5 percent
Vermont	Northeast	Less than 20 percent	Less than 10 percent	—
Virginia	South	20–less than 30 percent	30–less than 50 percent	1–less than 5 percent
Washington	West	30–less than 40 percent	10–less than 30 percent	1–less than 5 percent
West Virginia	South	Less than 20 percent	Less than 10 percent	—
Wisconsin	Midwest	30–less than 40 percent	10–less than 30 percent	1–less than 5 percent
Wyoming	West	20–less than 30 percent	10–less than 30 percent	Less than 1 percent

Table B-3.—List of state characteristic categories, by state—Continued

State	Percentage of 5–17 year olds living in poverty	Per capita GSP, 1996	Median housing value, 1990	Median household income, 1995
Alabama	20 percent or more	Less than \$25,000	\$50,000–less than \$65,000	Less than \$30,000
Alaska	Less than 10 percent	\$30,000 or more	\$65,000–less than \$100,000	\$40,000 or more
Arizona	20 percent or more	\$25,000–less than \$30,000	\$65,000–less than \$100,000	\$30,000–less than \$35,000
Arkansas	20 percent or more	Less than \$25,000	Less than \$50,000	Less than \$30,000
California	20 percent or more	\$25,000–less than \$30,000	\$100,000 or more	\$35,000–less than \$40,000
Colorado	10–less than 15 percent	\$30,000 or more	\$65,000–less than \$100,000	\$40,000 or more
Connecticut	15–less than 20 percent	\$30,000 or more	\$100,000 or more	\$40,000 or more
Delaware	15–less than 20 percent	\$30,000 or more	\$65,000–less than \$100,000	\$30,000–less than \$35,000
District of Columbia	20 percent or more	—	\$100,000 or more	\$30,000–less than \$35,000
Florida	20 percent or more	\$25,000–less than \$30,000	\$65,000–less than \$100,000	Less than \$30,000
Georgia	15–less than 20 percent	\$25,000–less than \$30,000	\$65,000–less than \$100,000	\$30,000–less than \$35,000
Hawaii	10–less than 15 percent	\$30,000 or more	\$100,000 or more	\$40,000 or more
Idaho	15–less than 20 percent	Less than \$25,000	\$50,000–less than \$65,000	\$30,000–less than \$35,000
Illinois	20 percent or more	\$30,000 or more	\$65,000–less than \$100,000	\$35,000–less than \$40,000
Indiana	10–less than 15 percent	\$25,000–less than \$30,000	\$50,000–less than \$65,000	\$30,000–less than \$35,000
Iowa	15–less than 20 percent	\$25,000–less than \$30,000	Less than \$50,000	\$35,000–less than \$40,000
Kansas	10–less than 15 percent	\$25,000–less than \$30,000	\$50,000–less than \$65,000	\$30,000–less than \$35,000
Kentucky	15–less than 20 percent	Less than \$25,000	\$50,000–less than \$65,000	Less than \$30,000
Louisiana	20 percent or more	\$25,000–less than \$30,000	\$50,000–less than \$65,000	Less than \$30,000
Maine	10–less than 15 percent	Less than \$25,000	\$65,000–less than \$100,000	\$30,000–less than \$35,000
Maryland	10–less than 15 percent	\$25,000–less than \$30,000	\$100,000 or more	\$40,000 or more
Massachusetts	15–less than 20 percent	\$30,000 or more	\$100,000 or more	\$35,000–less than \$40,000
Michigan	10–less than 15 percent	\$25,000–less than \$30,000	\$50,000–less than \$65,000	\$35,000–less than \$40,000
Minnesota	10–less than 15 percent	\$30,000 or more	\$65,000–less than \$100,000	\$35,000–less than \$40,000
Mississippi	20 percent or more	Less than \$25,000	Less than \$50,000	Less than \$30,000
Missouri	Less than 10 percent	\$25,000–less than \$30,000	\$50,000–less than \$65,000	\$30,000–less than \$35,000
Montana	15–less than 20 percent	Less than \$25,000	\$50,000–less than \$65,000	Less than \$30,000
Nebraska	10–less than 15 percent	\$25,000–less than \$30,000	\$50,000–less than \$65,000	\$30,000–less than \$35,000
Nevada	10–less than 15 percent	\$30,000 or more	\$65,000–less than \$100,000	\$35,000–less than \$40,000
New Hampshire	Less than 10 percent	\$25,000–less than \$30,000	\$100,000 or more	\$35,000–less than \$40,000
New Jersey	Less than 10 percent	\$30,000 or more	\$100,000 or more	\$40,000 or more
New Mexico	20 percent or more	Less than \$25,000	\$65,000–less than \$100,000	Less than \$30,000
New York	20 percent or more	\$30,000 or more	\$100,000 or more	\$30,000–less than \$35,000
North Carolina	20 percent or more	\$25,000–less than \$30,000	\$65,000–less than \$100,000	\$30,000–less than \$35,000
North Dakota	10–less than 15 percent	Less than \$25,000	\$50,000–less than \$65,000	Less than \$30,000
Ohio	15–less than 20 percent	\$25,000–less than \$30,000	\$50,000–less than \$65,000	\$30,000–less than \$35,000
Oklahoma	20 percent or more	Less than \$25,000	Less than \$50,000	Less than \$30,000
Oregon	15–less than 20 percent	\$25,000–less than \$30,000	\$65,000–less than \$100,000	\$35,000–less than \$40,000
Pennsylvania	15–less than 20 percent	\$25,000–less than \$30,000	\$65,000–less than \$100,000	\$30,000–less than \$35,000
Rhode Island	15–less than 20 percent	\$25,000–less than \$30,000	\$100,000 or more	\$35,000–less than \$40,000
South Carolina	20 percent or more	Less than \$25,000	\$50,000–less than \$65,000	Less than \$30,000
South Dakota	15–less than 20 percent	\$25,000–less than \$30,000	Less than \$50,000	Less than \$30,000
Tennessee	15–less than 20 percent	\$25,000–less than \$30,000	\$50,000–less than \$65,000	Less than \$30,000
Texas	20 percent or more	\$25,000–less than \$30,000	\$50,000–less than \$65,000	\$30,000–less than \$35,000
Utah	Less than 10 percent	\$25,000–less than \$30,000	\$65,000–less than \$100,000	\$35,000–less than \$40,000
Vermont	10–less than 15 percent	Less than \$25,000	\$65,000–less than \$100,000	\$30,000–less than \$35,000
Virginia	10–less than 15 percent	\$30,000 or more	\$65,000–less than \$100,000	\$35,000–less than \$40,000
Washington	15–less than 20 percent	\$25,000–less than \$30,000	\$65,000–less than \$100,000	\$35,000–less than \$40,000
West Virginia	20 percent or more	Less than \$25,000	Less than \$50,000	Less than \$30,000
Wisconsin	10–less than 15 percent	\$25,000–less than \$30,000	\$50,000–less than \$65,000	\$40,000 or more
Wyoming	10–less than 15 percent	\$30,000 or more	\$50,000–less than \$65,000	\$30,000–less than \$35,000

Table B-3.—List of state characteristic categories, by state—Continued

State	Average class size, 1993–94	Majority source of non-federal	Revenue
Alabama	21–25 students	More from State	Dependent
Alaska	21–25 students	More from State	Dependent
Arizona	More than 25 students	State & Local Equal	Independent
Arkansas	21–25 students	More from State	Independent
California	More than 25 students	More from State	Independent
Colorado	21–24 students	State & Local Equal	Independent
Connecticut	Less than 21 students	More from Local	Dependent
Delaware	21–25 students	More from State	Independent
District of Columbia	21–25 students	More from Local	Dependent
Florida	More than 25 students	State & Local Equal	Independent
Georgia	21–25 students	State & Local Equal	Independent
Hawaii	21–25 students	More from State	Dependent
Idaho	21–25 students	More from State	Independent
Illinois	21–25 students	More from Local	Mixed
Indiana	21–25 students	State & Local Equal	Independent
Iowa	21–25 students	State & Local Equal	Independent
Kansas	Less than 21 students	More from State	Independent
Kentucky	21–25 students	More from State	Independent
Louisiana	21–25 students	More from State	Independent
Maine	Less than 21 students	State & Local Equal	Mixed
Maryland	More than 25 students	More from Local	Dependent
Massachusetts	21–25 students	More from Local	Dependent
Michigan	More than 25 students	More from State	Independent
Minnesota	More than 25 students	More from State	Independent
Mississippi	21–25 students	More from State	Independent
Missouri	21–25 students	More from Local	Independent
Montana	Less than 21 students	State & Local Equal	Independent
Nebraska	Less than 21 students	More from Local	Independent
Nevada	More than 25 students	More from Local	Independent
New Hampshire	21–25 students	More from Local	Mixed
New Jersey	21–25 students	More from Local	Independent
New Mexico	21–25 students	More from State	Independent
New York	21–25 students	More from Local	Mixed
North Carolina	21–25 students	More from State	Dependent
North Dakota	Less than 21 students	State & Local Equal	Independent
Ohio	21–25 students	More from Local	Independent
Oklahoma	21–25 students	More from State	Independent
Oregon	21–25 students	More from State	Independent
Pennsylvania	21–25 students	More from Local	Independent
Rhode Island	21–25 students	More from Local	Dependent
South Carolina	21–25 students	More from State	Mixed
South Dakota	21–25 students	More from Local	Independent
Tennessee	More than 25 students	State & Local Equal	Dependent
Texas	21–25 students	State & Local Equal	Independent
Utah	More than 25 students	More from State	Independent
Vermont	Less than 21 students	More from Local	Independent
Virginia	21–25 students	More from Local	Dependent
Washington	More than 25 students	More from State	Independent
West Virginia	21–25 students	More from State	Independent
Wisconsin	21–25 students	More from State	Independent
Wyoming	Less than 21 students	State & Local Equal	Independent

— Not available.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics*, 1998; Common Core of Data, Public School Universe File, 1997–98; and Schools and Staffing Survey, Public School Questionnaire, 1993–94, and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98–04, by Jay Chambers, William J. Fowler, Jr., 1998. U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <<http://venus.census.gov/cdrom/lookup>>, 1999.

Table B-4.—State characteristics data

State	Geographic region of the U.S.	Percentage of K–12 students living in an urban area	Percentage of minority students	Percentage of LEP students, 1993–94	Percentage of 5–17 year olds living in poverty	Per capita GSP, 1996	Median housing value, 1990
Alabama	South	28.9	37.9	0	22.6	\$22,549	\$53,200
Alaska	West	37.3	36.3	8	6.7	38,310	94,400
Arizona	West	56.0	43.1	10	24.2	25,662	79,700
Arkansas	South	25.4	26.1	0	21.7	22,271	46,000
California	West	39.6	59.6	19	23.4	29,972	194,300
Colorado	West	32.6	27.5	3	10.7	30,490	82,400
Connecticut	Northeast	26.2	28.0	3	17.8	37,742	176,700
Delaware	South	39.3	35.3	1	16.6	39,668	99,700
District of Columbia	South	100.0	95.9	6	31.5	—	121,700
Florida	South	43.7	42.5	6	22.1	25,122	76,500
Georgia	South	16.2	41.8	1	15.6	29,729	70,700
Hawaii	West	25.9	77.1	7	14.2	30,575	242,600
Idaho	West	16.1	11.6	2	16.7	24,172	58,000
Illinois	Midwest	33.5	36.4	3	20.3	31,422	80,100
Indiana	Midwest	33.8	14.4	0	14.5	27,391	53,500
Iowa	Midwest	25.5	7.3	1	15.5	26,352	45,500
Kansas	Midwest	28.1	17.4	1	10.7	26,786	51,800
Kentucky	South	21.5	10.9	—	19.3	24,503	50,100
Louisiana	South	36.3	49.0	1	24.4	28,085	58,000
Maine	Northeast	10.3	2.7	0	14.3	23,572	87,300
Maryland	South	18.0	42.5	1	13.3	27,894	115,500
Massachusetts	Northeast	28.0	21.5	4	16.8	34,356	162,200
Michigan	Midwest	28.3	23.6	1	14.8	27,307	60,100
Minnesota	Midwest	17.0	12.6	3	10.4	30,578	73,700
Mississippi	South	12.1	52.3	1	36.4	20,968	45,100
Missouri	Midwest	22.5	18.3	1	9.8	28,062	59,300
Montana	West	19.1	12.5	3	19.0	21,195	56,500
Nebraska	Midwest	33.1	12.8	—	11.9	28,541	50,000
Nevada	West	45.2	33.5	6	11.1	34,354	95,300
New Hampshire	Northeast	18.5	3.3	0	4.3	29,885	129,300
New Jersey	Northeast	11.7	37.5	5	9.5	34,971	161,200
New Mexico	West	37.0	60.5	9	34.9	23,623	69,800
New York	Northeast	46.4	43.1	8	23.6	33,513	130,400
North Carolina	South	32.8	35.4	1	20.2	29,398	65,300
North Dakota	Midwest	25.9	9.2	2	13.2	24,619	50,500
Ohio	Midwest	34.1	17.8	1	17.1	27,102	62,900
Oklahoma	South	29.6	30.6	3	24.2	22,697	47,600
Oregon	West	27.7	14.7	3	16.2	27,008	66,800
Pennsylvania	Northeast	27.7	19.4	1	16.5	27,287	69,100
Rhode Island	Northeast	34.3	21.1	6	16.4	26,618	132,700
South Carolina	South	25.9	43.7	0	31.7	23,851	60,700
South Dakota	Midwest	23.0	16.3	—	17.3	28,348	45,000
Tennessee	South	36.2	24.7	0	19.6	25,670	58,000
Texas	South	49.7	53.6	10	23.1	29,353	58,900
Utah	West	28.7	9.6	1	8.4	25,148	68,700
Vermont	Northeast	6.0	2.7	—	13.0	24,453	95,600
Virginia	South	26.9	33.4	1	14.5	30,992	90,400
Washington	West	33.7	21.7	4	16.6	29,366	93,200
West Virginia	South	13.1	4.8	—	25.8	20,654	47,600
Wisconsin	Midwest	33.6	16.8	1	11.2	26,154	62,100
Wyoming	West	26.4	10.7	1	10.6	34,912	61,600

Table B-4.—State characteristics data—Continued

State	Median income, 1995	Average class size, 1993–94	Percentage of non-federal from local sources	Revenue authority	Geographic Cost of Index
Alabama	\$25,991	23.4	31.1	Dependent	0.893
Alaska	47,954	22.4	29.1	Dependent	1.267
Arizona	30,863	25.9	50.7	Independent	0.992
Arkansas	25,814	21.2	35.3	Independent	0.871
California	37,009	29.5	34.4	Independent	1.116
Colorado	40,706	24.8	54.3	Independent	0.986
Connecticut	40,243	20.5	61.2	Dependent	1.151
Delaware	34,928	24.1	30.3	Independent	1.023
District of Columbia	30,748	21.5	100.0	Dependent	1.074
Florida	29,745	26.9	47.2	Independent	0.957
Georgia	34,099	23.5	45.1	Independent	0.931
Hawaii	42,851	23.3	2.6	Dependent	0.997
Idaho	32,676	24.2	32.6	Independent	0.920
Illinois	38,071	24.3	69.5	Mixed	1.032
Indiana	33,385	22.9	46.0	Independent	0.935
Iowa	35,519	22.4	45.9	Independent	0.882
Kansas	30,341	20.8	38.5	Independent	0.894
Kentucky	29,810	23.6	31.7	Independent	0.894
Louisiana	27,949	23.4	43.2	Independent	0.894
Maine	33,858	20.0	51.0	Mixed	0.981
Maryland	41,041	26.2	58.9	Dependent	1.021
Massachusetts	38,574	22.4	57.1	Dependent	1.172
Michigan	36,426	25.9	29.3	Independent	1.016
Minnesota	37,933	25.9	44.9	Independent	0.981
Mississippi	26,538	23.2	35.5	Independent	0.872
Missouri	34,825	23.5	57.6	Independent	0.949
Montana	27,757	20.2	47.8	Independent	0.909
Nebraska	32,929	19.9	64.5	Independent	0.886
Nevada	36,084	26.4	66.7	Independent	0.953
New Hampshire	39,171	21.3	90.3	Mixed	1.048
New Jersey	43,924	21.7	58.7	Independent	1.152
New Mexico	25,991	23.8	16.8	Independent	0.929
New York	33,028	23.5	58.0	Mixed	1.122
North Carolina	31,979	23.9	27.4	Dependent	0.917
North Dakota	29,089	20.7	53.1	Independent	0.853
Ohio	34,941	23.3	56.2	Independent	0.988
Oklahoma	26,311	21.6	32.6	Independent	0.902
Oregon	36,374	24.7	39.3	Independent	0.966
Pennsylvania	34,524	24.4	58.9	Independent	1.025
Rhode Island	35,359	22.3	57.6	Dependent	1.103
South Carolina	29,071	22.8	43.7	Mixed	0.905
South Dakota	29,578	21.0	60.5	Independent	0.854
Tennessee	29,015	25.1	47.6	Dependent	0.913
Texas	32,039	22.2	52.2	Independent	0.943
Utah	36,480	28.5	34.4	Independent	0.955
Vermont	33,824	19.4	69.0	Independent	0.989
Virginia	36,222	22.0	66.9	Dependent	0.969
Washington	35,568	26.9	29.5	Independent	1.038
West Virginia	24,880	22.9	31.0	Independent	0.896
Wisconsin	40,955	23.2	43.8	Independent	0.956
Wyoming	31,529	20.6	49.6	Independent	0.916

— Not available.

SOURCE: U.S. Department of Education, National Center for Education Statistics. Common Core of Data, National Public Education Financial Survey, 1998; *Digest of Education Statistics*, 1998; Common Core of Data, Public School Universe File, 1997–98; and Schools and Staffing Survey, Public School Questionnaire, 1993–94, and *Geographic Variations in Public Schools' Costs*, Working Paper No. 98–04, by Jay Chambers, William J. Fowler, Jr., 1998. U.S. Department of Commerce, Bureau of Economic Analysis, Regional Accounts Data, 1999; U.S. Census Bureau, CPS Annual Demographic Survey, March Supplement, 1999; and U.S. Census Bureau, 1990 Census of Population and Housing, unpublished tabulations from 1990 Census Lookup, <<http://venus.census.gov/cdrom/lookup>>, 1999.

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Appendix C: Glossary

CCD: the Common Core of Data, the National Center for Education Statistics primary database on public elementary and secondary education in the United States. Data are collected annually from states' administrative records.

Community services: services such as swimming pools, day care centers, and programs for the elderly. Community services expenditures reported in this publication are funds for the use of these services by public education students. They are not included in the calculation of total current expenditures for public elementary and secondary education.

Current expenditures: comprise the functional categories of instruction, support services, and non-instructional services. These are expenditures for the day-to-day operation of public elementary and secondary schools. Expenditures for capital, property, equipment, facilities and debt financing are excluded from current expenditure subtotals. Expenditures for adult education, private schools, community services and community colleges are also excluded from the total current expenditures reported.

Debt service: expenditures for interest on debt and redemption of principal. It includes only long-term debt service (obligations exceeding one year).

Direct program support: expenditures made by state education agencies for, or on behalf of, local education agencies. The majority of these expenditures are for teachers' retirement funds; the rest include expenditures for textbooks, busing, and special programs such as education for disabled students. Although states often report these expenditures in the appropriate function, these expenditures are sometimes lumped together under the heading of direct program support, in which case NCES distributes them into functions and objects after consultation with state officials.

Direct cost programs: a category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges, adult education and non-public school support.

Employee benefits: expenditures made in addition to gross salaries, which are not paid directly to employees. These include amounts for fringe benefits such as group insurance, social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave).

Enterprise operations: activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by local education agencies.

Equipment: items that are expected to last more than one year, would be repaired (as opposed to replaced) if they failed to function adequately, and for which the cost of inventorying the item is small relative to the item's cost. Initial equipment is reported with facilities acquisition and construction services. Replacement equipment (also termed property) is reported by function.

Facilities acquisition and construction: includes the acquisition of land and buildings. This function includes: building construction, remodeling, and additions; purchase of existing buildings, land; the initial installation or extension of service systems and other built-in equipment; and site improvement.

Federal revenues: revenues from the federal government that support public education. These include revenues through the Title I, School Lunch, Special Education and other federal programs. Federal Revenues are reported in four categories: 1) Grants-in-Aid direct from the federal government, 2) Grants-in-Aid direct through the state, 3) Grants-in-Aid through other intermediate agencies, and 4) other federal revenues (including payments in lieu of taxes).

Food services: a sub-function of non-instructional services. Food services are activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools.

Function: a category of expenditure, defining the activity supported by the service or commodity bought.

General administration: one of nine sub-functions within support services. It includes expenditures for the board of education and administration of LEAs.

Instruction: is defined as any activity between teachers and students. Instruction expenditures includes salaries and benefits for teachers and instructional aides, supplies, and purchased services such as instruction via television. Tuition expenditures to other LEAs are also included here.

Instructional staff support services: one of nine sub-functions within support services. It includes instructional staff training, educational media (library and audiovisual), and other services that support staff in providing instruction to students..

Intermediate sources of revenue: educational agencies with fund raising capabilities that operate between the state and local government levels. One example is New York's Board of Cooperative Educational Services (BOCES).

LEA: local education agency, also called school district or board of education.

Local revenues: funds produced within the boundaries of an LEA that are available for the use of the LEA. These revenues include money collected by other government units for use by the LEA. Local revenues include: property taxes, non-property taxes, parent government contributions, student fees, and other local sources.

NPEFS: the National Public Education Financial Survey, a component of the Common Core of Data (CCD) and the source of the data in this report.

Object: a category of expenditure, defining the service or commodity bought.

Operations and maintenance: one of nine sub-functions within support services. It includes expenditures for the supervision of operations and maintenance, operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation), maintenance, and security.

Pupils in membership: the count of students enrolled on the school day closest to October 1 by using either 1) the sum of original entries and reentries minus total withdrawals, or 2) the sum of the total present and the total absent.

Purchased services: professional and technical services, and the renting of equipment.

Property: includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals.

Revenues: revenues are categorized by source as follows: federal, state, intermediate government agencies, and local.

Salaries: category includes the gross salaries of permanent and temporary staff on the payroll of LEAs including those substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching.

School administration: one of nine sub-functions within support services. It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses.

State revenues: revenues received by the LEA from the state are reported in a single total. This total includes unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs.

Student support services: one of nine sub-functions within support services. It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

Student transportation: one of nine sub-functions within support services. It includes expenses for the supervision, vehicle operation, monitoring, and vehicle servicing, and maintenance associated with student transportation services.

Supplies: items that are consumed, worn out, or deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include expenditures for general supplies; paper and other materials required for printing and copying; and books, periodicals, and reference materials.

Support services: an expenditure function grouping of nine sub-functions: student support services, instructional staff support services, general administration support services, school administration support services, operations and maintenance, student transportation support services, and other support services.