

# **Public Elementary and Secondary School Revenues and Expenditures, by State: Fiscal Year 1987**

## **Table of Contents**

- I. Introduction
- II. State Exception Documentation
- III. State Codes and Abbreviations

## **Appendices**

- Appendix A-1 Record Layout
- Appendix A-2 Data Element Description
- Appendix B Glossary
- Appendix C Sample Tables
- Appendix D Survey Form

## DATA COLLECTION DESCRIPTION

United States Department of Education. National Center for Education Statistics

COMMON CORE OF DATA: PUBLIC ELEMENTARY AND SECONDARY SCHOOL REVENUES AND CURRENT EXPENDITURES, 1987

SUMMARY: This file provides information for the 1986-1987 school year (fiscal year 1987) on state, intermediate, and local revenue sources, as well as instruction, support services, and noninstructional expenditure functions for public schools in the United States. Also provided are data on average daily attendance (ADA) and fixed charges.

UNIVERSE: Schools and education agencies in the United States and its territories.

SAMPLING: State education agencies from 57 states and territories for 1986-1987.

NOTE: The codebooks and user guide are provided as a Portable Document Format (PDF) file. The PDF file format was developed by Adobe Systems Incorporated and can be accessed using PDF reader software, such as the Adobe Acrobat Reader.

EXTENT OF COLLECTION: 1 data file + machine-readable documentation (PDF) + SAS data definition statements

DATA FORMAT: Logical Record Length with SAS data definition statements

File Structure: rectangular

Cases: 397

Variables: 50

Record Length: 456

Records Per Case: 1

**Public Elementary and Secondary School Revenues and Current Expenditures FY 1987 :**

**EXCEPTION DOCUMENTATION**

Alaska Arizona Florida Mississippi Nevada Puerto Rico N Marianas	T__28	87	Total other fixed charges not reported.	Missing value code of 'N' was entered in T__28.
District of Columbia Rhode Island	T__28	87	Total other fixed charges not reported.	Missing value code of '.' was entered in T__28.
Virginia	R__01 R__02 R__03 R__04 T__01	87	Revenues from local, intermediate, State, and Federal sources, and Total revenue to LEA not reported.	Missing value code of '.' was entered in R__01, R__02, R__03 and R__04, T__01.
Virgin Islands	X__05 X__06	87	A Chapter II exclusion datum was provided only for the total (T__10). Data was not provided for X__05 and X__06 from which the total is derived.	Periods representing missing values were entered in X__05 and X__06.
Trust Territory	ALL	87	The Trust Territory Government terminated all functions pertaining to education on June 30, 1987.	A record was not initiated for the FY 87 survey.

## State Codes and Abbreviations Used in the Dataset

STATE NAME	STED	NEW FIPS	OLD FIPS	STABR
ALABAMA	10	01	01	AL
ALASKA	11	02	02	AK
ARIZONA	12	04	04	AZ
ARKANSAS	13	05	05	AR
CALIFORNIA	14	06	06	CA
COLORADO	15	08	08	CO
CONNECTICUT	16	09	09	CT
DELAWARE	17	10	10	DE
DISTRICT OF COLUMBIA	18	11	11	DC
FLORIDA	19	12	12	FL
GEORGIA	20	13	13	GA
HAWAII	21	15	15	HI
IDAHO	22	16	16	ID
ILLINOIS	23	17	17	IL
INDIANA	24	18	18	IN
IOWA	25	19	19	IA
KANSAS	26	20	20	KS
KENTUCKY	27	21	21	KY
LOUISIANA	28	22	22	LA
MAINE	29	23	23	ME
MARYLAND	30	24	24	MD
MASSACHUSETTS	31	25	25	MA
MICHIGAN	32	26	26	MI
MINNESOTA	33	27	27	MN
MISSISSIPPI	34	28	28	MS
MISSOURI	35	29	29	MO
MONTANA	36	30	30	MT
NEBRASKA	37	31	31	NE
NEVADA	38	32	32	NV
NEW HAMPSHIRE	39	33	33	NH
NEW JERSEY	40	34	34	NJ
NEW MEXICO	41	35	35	NM
NEW YORK	42	36	36	NY
NORTH CAROLINA	43	37	37	NC
NORTH DAKOTA	44	38	38	ND
OHIO	45	39	39	OH
OKLAHOMA	46	40	40	OK
OREGON	47	41	41	OR
PENNSYLVANIA	48	42	42	PA
RHODE ISLAND	49	44	44	RI
SOUTH CAROLINA	50	45	45	SC
SOUTH DAKOTA	51	46	46	SD
TENNESSEE	52	47	47	TN
TEXAS	53	48	48	TX

### State Codes and Abbreviations Used in the Dataset (Cont.)

STATE NAME	STED	NEW FIPS	OLD FIPS	STABR
UTAH	54	49	49	UT
VERMONT	55	50	50	VT
VIRGINIA	56	51	51	VA
WASHINGTON	57	53	53	WA
WEST VIRGINIA	58	54	54	WV
WISCONSIN	59	55	55	WI
WYOMING	60	56	56	WY
<u>OUTLYING AREAS</u>				
TRUST TERRITORY	65	59	59	TT
AMERICAN SAMOA	61	60	03	AS
GUAM	63	66	14	GU
NO. MARIANAS	69	69	60	CM
PUERTO RICO	64	72	43	PR
VIRGIN ISLANDS	66	78	52	VI

**\*\*\* NOTE \*\*\***

Users of the data should be aware that the Common Core of Data Public Elementary and Secondary School Revenues and Expenditures survey used the "old" FIPS codes prior to the 1991-92 survey year..

## Appendix A-1 Record Layout

Public Elementary and Secondary School Revenues and Current Expenditures, by State  
Fiscal Year 1987

This is a flat file having the following attributes  
(RECFM=V, LRECL=456, 56 PHYSICAL RECORDS)  
The file contains imputed data for fiscal year 1987  
sorted by state (FIPS)

Name	Type	Position	Length	Description
STED	N	001-002	2	OE STATE CODE (10-69)
SURVYEAR	N	003-004	2	SURVEY YEAR
FIPS	N	005-006	2	FIPS STATE CODE
STABR	AN	007-008	2	POSTAL ABBREVIATION
NAME	AN	009-022	14	FULL NAME OF STATE OR TERRITORY
R__01	N	023-033	11	REVENUES FROM LOCAL SOURCES
R__02	N	034-042	9	REVENUES FROM INTERMEDIATE SOURCES
R__03	N	043-053	11	REVENUES FROM STATE SOURCES
R__04	N	054-063	10	REVENUES FROM FEDERAL SOURCES
T__01	N	064-074	11	TOTAL REV TO LEA FROM ALL SOURCES
E__01	N	075-085	11	CUR-EXP-INSTRUCTION-BY LSD
E__02	N	086-095	10	CUR EXP-INSTRUCTION-BY STATE/OTH AGY
T__02	N	096-106	11	TOTAL CUR EXP-INSTRUCTION
E__03	N	107-117	11	CUR EXP-SUPPORT SERVICES-LSD
E__04	N	118-127	10	CUR EXP-SUPPORT SERVICES-STATE/OTH AGY
T__03	N	128-138	11	TOTAL CUR EXP-SUPPORT SERVICES
E__05	N	139-147	9	CUR EXP-NONINST-LSD
E__06	N	148-156	9	CUR EXP-NONINST-STATE/OTH AGY
T__04	N	157-166	10	TOTAL CUR EXP-NONINSTRUCTIONAL
T__05	N	167-177	11	TOTAL CUR EXP-BY LSD
T__06	N	178-187	10	TOTAL CUR EXP-BY STATE/OTH AGY
T__07	N	188-198	11	TOTAL CURRENT EXPENDITURES
X__01	N	199-206	8	EXCLUSIONS-TUITION/TRANS FEES-BY LSD
X__02	N	207-214	8	EXCLUS-TUITION/TRANS FEES-ST/OTH AGY
T__08	N	215-222	8	TOTAL EXCLUSIONS-TUITION/TRANS FEES
X__03	N	223-231	9	EXCLUSIONS-CHAPTER 1-BY LSD
X__04	N	232-240	9	EXCLUSIONS-CHAPTER 1-BY STATE/OTH AGY
T__09	N	241-249	9	TOTAL EXCLUSIONS-CHAPTER 1
X__07	N	250-258	9	CARRYOVER FUNDS FROM TITLE 1-LSD
X__08	N	259-266	8	CARRYOVER FUNDS FROM TITLE 1-ST/OTH AGY
T__11	N	267-275	9	TOTAL CARRYOVER FUNDS TITLE 1
T__12	N	276-284	9	TOTAL EXCLUSIONS-BY LSD
T__13	N	285-293	9	TOTAL EXCLUSIONS-BY STATE/OTH AGY
T__14	N	294-302	9	TOTAL EXCLUSIONS
C__01	N	303-313	11	CUR EXP PL97-35-LSD
C__02	N	314-323	10	CUR EXP PL97-35-STATE/OTH AGY
T__15	N	324-334	11	TOTAL CUR EXP FOR PURPOSES OF PL97-35
T__16	N	335-342	8	TOTAL ADA FOR FISCAL YEAR
F__01	N	343-352	10	EMPLOYEE BENEFITS-LEA
F__03	N	353-362	10	EMPLOYEE BENEFITS-OTH AGY
T__27	N	363-372	10	TOTAL EMPLOYEE BENEFITS
F__02	N	373-382	10	OTHER FIXED CHARGES-LEA

F__04	N	383-390	8	OTHER FIXED CHARGES-STATE/OTH AGY
T__28	N	391-400	10	TOTAL OTHER FIXED CHARGES
T__25	N	401-410	10	TOTAL FIXED CHARGES-LEA
T__26	N	411-420	10	TOTAL FIXED CHARGES-STATE/OTH AGY
T__29	N	421-430	10	TOTAL FIXED CHARGES
X__05	N	431-439	9	EXCLUSIONS-CHAPTER II-BY LSD
X__06	N	440-447	8	EXCLUSIONS-CHAPTER II-BY STATE/OTH AGY
T__10	N	448-456	9	TOTAL EXCLUSIONS-CHAPTER II

## APPENDIX A-2 Data Element Description, 1986-87

(Some of the data in this section may differ from Record Layout in the previous section of this appendix--this section is only to be used as a description of the data)

Variable Name	Description
STED	OE State Code (10-69)
SURVYEAR	Survey Year
FIPS	Federal Information Processing Standard code for states. A list of state FIPS codes is attached.(The attachment includes a crosswalk between old and new FIPS codes.)
STABR	Two-letter U.S. Postal Service abbreviation for the state where the mailing address is located.
NAME	Name of the state or territory
R__01	Revenues from local sources
R__02	Revenues from intermediate sources
R__03	Revenues from state sources
R__04	Revenues from federal sources
T__01	Total revenue to Local Education Agencies from all sources
E__01	Current expenditure-instruction-by local school districts
E__02	Current expenditure-instruction-by state and other agencies
T__02	Total current expenditure-instruction
E__03	Current expenditure-support services - by local school districts
E__04	Current expenditure-support services - by state and other agencies
T__03	Total current expenditure-support services
E__05	Current expenditure - noninstructional - by local school districts
E__06	Current expenditure - noninstructional - by state and other agencies



T__04	Total current expenditure-noninstructional services
T__05	Total current expenditure - by local school districts
T__06	Total current expenditure - by state and other agencies
T__07	Total current expenditures
X__01	Exclusions-tuition and transportation fees - by local school districts
X__02	Exclusions-tuition and transportation fees - by state and other agencies
T__08	Total exclusions - tuition and transportation fees
X__03	Exclusions-Chapter 1 - by local school districts
X__04	Exclusions-Chapter 1 - by state and other agencies
T__09	Total exclusions-Chapter 1
X__07	Carryover funds from Title I - local school districts
X__08	Carryover funds from Title I - state and other agencies
T__11	Total carryover funds Title I
T__12	Total exclusions - by local school districts
T__13	Total exclusions - by state and other agencies
T__14	Total exclusions
C__01	Current expenditures for purposes of public law 97-35 - by local school districts
C__02	Current expenditures for purposes of public law 97-35 -state and other agencies
T__15	Total current expenditure for purposes of public law 97-35
T__16	Total ADA for fiscal year
F__01	Employee benefits-Local Education Agencies
F__03	Employee benefits-other agencies
T__27	Total employee benefits
F__02	Other fixed charges- Local Education Agencies
F__04	Other fixed charges - state and other agencies
T__28	Total other fixed charges
T__25	Total fixed charges - Local Education Agencies

T__26	Total fixed charges-state and other agencies
T__29	Total fixed charges
X__05	Exclusions-Chapter II-by local school districts
X__06	Exclusions-Chapter II-by state and other agencies
T__10	Total exclusions-Chapter II

## Appendix B: 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:** a functional category of expenditures (line item number 3300) for such services 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.

**Current expenditures:** comprise the functional categories instruction (1000), support services (2000), and noninstructional services (3000). These are expenditures for the day-to-day operation of public elementary and secondary education, distinct from long-term expenditures and expenditures for other types of education. Property expenditures are excluded from current expenditure subtotals.

**Debt service:** a subfunction (5100) within the expenditure function "other uses" (5000). 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 direct program support in which case, NCES distributes them into function and object 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:** one of six expenditure objects (line item 200). It is for expenditures made in addition to gross salary that are not paid directly to employees. It includes amounts paid by, or on behalf of, an LEA 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:** a subfunction (3200) of the function noninstructional services (3000). Enterprise operations are 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:** an object subcategory (730) within the function facilities acquisition and construction services (4000), it includes the initial purchase of property items such as books for a newly constructed school or addition. Replacement equipment is labeled property, and is reported by function.

**Facilities acquisition and construction services:** an expenditure function (4000) that includes the acquisition of land and buildings; building construction, remodeling, and additions; the initial installation or extension of service systems and other built-in equipment; and site improvement.

**Federal revenues:** are reported in four categories: 1) unrestricted and restricted Grants-in-Aid direct from the federal government, 2) unrestricted and restricted 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 subfunction (3100) of the function noninstructional services (3000). 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 subfunctions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and administration of Local Education Agencies.

**Instruction:** 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 subfunctions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services.

**Intermediate sources of revenue:** are 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 subfunctions (2600) within the expenditure function support services (2000). 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) and maintenance, and security.

**Pupils in membership:** the count of students on the current roll taken 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:** one of six expenditure objects. It is for professional and technical services, and the renting of equipment.

**Property:** one of six expenditure objects (line item 700). 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.

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

**Salaries:** one of six expenditure objects (line item 100). It 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 subfunctions (2400) within the expenditure function support services (2000). 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 subfunctions (2100) within the expenditure function support services (2000). It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

**Student transportation:** one of nine subfunctions (2700) within the expenditure function support services (2000). It includes expenses for the supervision, vehicle operation, monitoring, and vehicle servicing and maintenance associated with student transportation services.

**Supplies:** one of six expenditure objects (line item 600). Supplies are 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 (2000) divided into nine subfunctions: student support services (2100), instructional staff support (2200), general administration support services (2300), school administration support services (2400), operations and maintenance (2600), student transportation support services (2700), and other support services (2500, 2800, 2900).

Table A6.--Revenues for public elementary and secondary schools, by source: Fiscal year 1987, revised final tabulations

[In thousands of dollars]

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States	\$158,523,693	\$68,882,410	\$664,834	\$78,830,437	\$10,146,013
Alabama	2,070,639	443,351	12,923	1,372,963	241,402
Alaska	731,150	180,274	0	465,599	85,277
Arizona	2,106,564	801,529	98,605	1,017,425	189,004
Arkansas	1,111,619	372,617	2,072	608,757	128,173
California	17,219,479	4,025,733	13,914	11,961,834	1,217,998
Colorado	2,395,723	1,341,012	1,966	935,154	117,590
Connecticut	2,606,381	1,448,136	0	1,043,373	114,873
Delaware	429,392	99,103	0	297,291	32,998
District of Columbia	439,795	388,641	2,969	2,725	45,460
Florida	6,610,567	2,553,651	0	3,581,688	475,228
Georgia	3,511,288	1,232,134	0	2,016,071	263,083
Hawaii	592,815	528	0	522,096	70,191
Idaho	544,525	154,036	0	342,286	48,203
Illinois	6,025,415	3,405,775	0	2,358,188	261,452
Indiana	3,563,524	1,310,058	6,736	2,070,469	176,260
Iowa	1,815,315	930,654	0	790,088	94,574
Kansas	1,681,665	780,709	107,528	712,445	80,984
Kentucky	1,656,267	394,960	0	1,069,039	192,268
Louisiana	2,416,437	807,597	0	1,331,213	277,627
Maine	779,817	338,633	0	391,503	49,681
Maryland	3,171,051	1,765,253	0	1,241,550	16,249
Massachusetts	4,103,291	2,050,838	0	1,850,688	201,765
Michigan	7,242,874	4,285,532	6,025	2,525,785	425,532
Minnesota	3,101,661	1,191,484	12,679	1,765,775	131,723
Mississippi	1,076,279	261,359	481	701,829	112,610
Missouri	2,749,630	1,358,319	86,128	1,132,198	172,986
Montana	632,958	215,445	60,881	302,825	53,807
Nebraska	1,005,585	705,985	11,236	226,670	61,695
Nevada	595,821	333,817	0	235,572	26,432
New Hampshire	647,069	587,165	0	38,076	21,828
New Jersey	6,592,990	3,464,594	0	2,837,625	290,771
New Mexico	1,008,277	127,823	0	757,266	123,188
New York	15,757,034	8,306,241	0	6,688,733	762,061
North Carolina	3,473,998	904,870	0	2,294,416	274,713
North Dakota	421,752	159,614	8,360	214,063	39,714
Ohio	6,296,386	2,821,884	721	3,124,823	348,957
Oklahoma	1,706,201	426,949	48,333	1,134,945	95,973
Oregon	1,863,501	1,181,509	36,764	522,195	123,033
Pennsylvania	8,259,284	3,989,642	25,984	3,825,204	418,455
Rhode Island	630,222	333,677	0	268,310	28,235
South Carolina	1,986,765	674,815	23,189	1,112,846	175,915
South Dakota	417,550	248,317	6,483	113,409	49,341
Tennessee	2,063,971	916,820	0	918,665	228,487
Texas	11,900,931	5,419,035	32,300	5,603,133	846,464
Utah	1,153,356	456,252	0	627,118	69,986
Vermont	388,013	234,990	0	133,284	19,738
Virginia	---	---	---	---	---
Washington	3,118,233	659,861	3,895	2,258,430	196,047
West Virginia	1,259,867	302,273	162	864,138	93,293
Wisconsin	3,303,237	2,006,201	1,463	1,141,259	154,314
Wyoming	609,195	271,731	53,036	261,877	22,551
Outlying areas					
American Samoa	20,479	6,956	0	0	13,523
Guam	92,078	81,369	0	0	10,709
Northern Marianas	14,908	0	0	9,728	5,180
Puerto Rico	936,115	655,178	0	0	280,937
Virgin Islands	100,194	81,824	0	0	18,370

--- Data not available.

NOTES: Data reported are as of September 1, 1989. National totals are imputed using the previous year's data. Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "Revenues and Current Expenditures for Public Elementary and Secondary Education."

Table A10.--Average daily attendance and expenditures per pupil in attendance for public elementary and secondary schools, by function: Fiscal year 1987, revised final tabulations

State	Average daily attendance	Expenditures per pupil in attendance			
		Total	Instruction	Support services	Non-instruction
United States	36,863,867	\$3,970	\$2,426	\$1,405	\$139
Alabama	690,256	2,573	1,637	781	155
Alaska	96,004	8,010	5,293	2,517	200
Arizona	518,277	3,544	2,043	1,398	103
Arkansas	409,388	2,733	1,695	909	129
California	4,429,792	3,728	2,091	1,522	115
Colorado	513,587	4,147	2,476	1,583	88
Connecticut	444,285	5,435	3,491	1,847	96
Delaware	86,655	4,825	3,225	1,484	116
District of Columbia	76,822	5,742	3,676	1,748	318
Florida	1,489,146	3,794	2,172	1,493	128
Georgia	1,023,127	3,181	1,999	1,097	86
Hawaii	152,287	3,787	2,315	1,271	201
Idaho	198,449	2,585	1,579	888	118
Illinois	1,574,128	4,106	2,454	1,509	143
Indiana	873,733	3,556	2,235	1,241	79
Iowa	453,150	3,770	2,189	1,468	113
Kansas	378,073	3,933	2,285	1,511	136
Kentucky	579,226	2,733	1,999	602	132
Louisiana	736,474	3,069	1,755	1,093	222
Maine	197,539	3,850	2,647	1,088	115
Maryland	595,618	4,777	3,011	1,669	97
Massachusetts	727,680	5,145	3,365	1,645	136
Michigan	1,476,471	4,353	2,481	1,771	101
Minnesota	674,245	4,180	2,623	1,362	195
Mississippi	473,424	2,350	1,459	698	193
Missouri	724,710	3,472	2,127	1,256	88
Montana	139,199	4,194	2,631	1,367	197
Nebraska	252,457	3,756	2,392	1,260	104
Nevada	149,136	3,440	2,077	1,314	49
New Hampshire	149,963	3,933	2,557	1,323	54
New Jersey	1,024,611	5,953	3,778	1,995	180
New Mexico	243,340	3,558	2,047	1,330	181
New York	2,266,283	6,497	4,256	2,038	203
North Carolina	1,020,702	3,129	2,052	947	129
North Dakota	109,074	3,437	2,114	1,171	153
Ohio	1,664,709	3,673	2,128	1,425	120
Oklahoma	550,949	3,099	2,016	972	111
Oregon	402,855	4,337	2,463	1,720	155
Pennsylvania	1,554,642	4,616	2,816	1,657	144
Rhode Island	122,024	4,985	3,340	1,513	132
South Carolina	564,508	3,214	1,977	1,073	164
South Dakota	118,902	3,097	1,850	1,062	185
Tennessee	766,521	2,827	1,976	664	187
Texas	2,977,783	3,409	2,037	1,173	199
Utah	386,306	2,415	1,590	731	94
Vermont	85,985	4,399	2,799	1,520	81
Virginia	911,261	3,780	2,459	1,227	94
Washington	708,584	3,964	2,312	1,517	134
West Virginia	324,791	3,784	1,825	1,767	192
Wisconsin	682,560	4,523	2,826	1,615	82
Wyoming	94,176	5,201	3,134	1,974	93
Outlying Areas					
American Samoa	10,559	1,846	905	620	322
Guam	23,409	3,344	2,420	794	130
Northern Marianas	5,071	3,099	1,684	1,055	360
Puerto Rico	629,922	1,384	944	258	183
Virgin Islands	22,814	4,277	3,139	805	333

NOTES: Data reported are as of September 1, 1989. Details may not add to total due to rounding.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "Revenues and Current Expenditures for Public Elementary and Secondary Education."



Table A8.--Current expenditures for public elementary and secondary schools, by function: Fiscal year 1987, revised final tabulations

[In thousands of dollars]

State	Expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	\$146,364,922	\$89,436,863	\$51,808,026	\$5,120,033
Alabama	1,775,997	1,130,136	539,105	106,756
Alaska	769,015	508,151	241,689	19,174
Arizona	1,836,908	1,058,852	724,469	53,586
Arkansas	1,118,904	694,090	372,051	52,763
California	16,512,668	9,264,208	6,741,066	507,394
Colorado	2,129,964	1,271,614	812,991	45,359
Connecticut	2,414,708	1,551,106	820,742	42,859
Delaware	418,116	279,436	128,639	10,041
District of Columbia	441,135	282,403	134,272	24,460
Florida	5,650,083	3,234,977	2,223,946	191,160
Georgia	3,254,786	2,045,347	1,121,927	87,512
Hawaii	576,749	352,500	193,565	30,675
Idaho	513,011	313,385	176,247	23,378
Illinois	6,463,564	3,862,345	2,375,572	225,647
Indiana	3,106,616	1,952,446	1,084,723	69,447
Iowa	1,709,440	991,876	665,147	51,417
Kansas	1,486,814	863,987	571,344	51,483
Kentucky	1,583,158	1,158,089	348,481	76,588
Louisiana	2,260,393	1,292,319	804,938	163,136
Maine	760,446	522,807	214,883	22,755
Maryland	2,845,404	1,793,484	994,370	57,550
Massachusetts	3,744,131	2,448,329	1,196,833	98,968
Michigan	6,427,556	3,477,912	2,614,009	149,735
Minnesota	2,818,390	1,766,267	918,538	131,585
Mississippi	1,112,535	690,719	330,678	91,138
Missouri	2,515,846	1,541,808	909,931	64,107
Montana	583,861	366,171	190,282	27,408
Nebraska	948,149	603,861	318,088	26,200
Nevada	513,014	309,757	195,988	7,268
New Hampshire	589,850	383,427	198,375	8,048
New Jersey	6,099,473	3,871,290	2,043,734	184,448
New Mexico	865,789	498,202	323,560	44,027
New York	14,724,687	9,645,110	4,619,447	460,130
North Carolina	3,193,337	2,094,563	966,844	131,930
North Dakota	374,941	230,538	127,722	16,682
Ohio	6,114,426	3,542,404	2,372,349	199,673
Oklahoma	1,707,396	1,110,882	535,254	61,260
Oregon	1,747,125	992,077	692,747	62,300
Pennsylvania	7,176,886	4,377,194	2,575,903	223,789
Rhode Island	608,318	407,519	184,668	16,130
South Carolina	1,814,160	1,116,218	605,523	92,418
South Dakota	368,266	219,929	126,286	22,051
Tennessee	2,167,026	1,514,878	508,728	143,420
Texas	10,152,521	6,066,336	3,493,531	592,654
Utah	932,740	614,264	282,289	36,187
Vermont	378,264	240,677	130,665	6,922
Virginia	3,444,952	2,241,056	1,117,993	85,903
Washington	2,808,636	1,638,310	1,075,030	95,296
West Virginia	1,229,069	592,721	574,025	62,323
Wisconsin	3,086,878	1,928,688	1,102,026	56,164
Wyoming	489,825	295,188	185,911	8,726
Outlying Areas				
American Samoa	19,497	9,551	6,545	3,400
Guam	78,278	56,654	18,589	3,035
Northern Marianas	15,714	8,539	5,351	1,824
Puerto Rico	872,050	594,367	162,322	115,361
Virgin Islands	97,585	71,619	18,369	7,597

NOTES: Data reported are as of September 1, 1989. Details may not add to total due to rounding.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "Revenues and Current Expenditures for Public Elementary and Secondary Education."

DEPARTMENT OF EDUCATION  
 WASHINGTON, D.C. 20302  
 NATIONAL CENTER FOR EDUCATION STATISTICS  
 COMMON CORE OF DATA

FORM APPROVED  
 O.M.B. No. 1850-0067  
 EXPIRATION DATE: 12/31/88

PART VI—REVENUES AND CURRENT EXPENDITURES  
 FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION  
 FISCAL YEAR 1988

DUE DATE

MARCH 15, 1988

(STATE)

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NO. (include area code, extension)
---------------	--------------------------------------	--

INSTRUCTIONS

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

I. LOCAL EDUCATION AGENCY REVENUES, BY SOURCE

SUMMARY OF REVENUE SOURCES	TOTAL (in whole dollars)
A. 1000 REVENUES FROM LOCAL SOURCES	R_01
B. 2000 REVENUES FROM INTERMEDIATE SOURCES	R_02
C. 3000 REVENUES FROM STATE SOURCES	R_03
D. 4000 REVENUES FROM FEDERAL SOURCES	R_04
E. TOTAL REVENUES TO LOCAL EDUCATION AGENCIES FROM ALL SOURCES (Sum of lines A. through D.)	T_01

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

<b>A. CURRENT EXPENDITURES BY FUNCTION</b>	<b>BY LOCAL SCHOOL DISTRICTS (in whole dollars)</b>	<b>BY STATE AND OTHER AGENCIES (in whole dollars)</b>	<b>TOTAL (in whole dollars)</b>
1. 1000 INSTRUCTION (Include fixed charges)	E_01	E_02	T_02
2. 2000 SUPPORT SERVICES (Include fixed charges)	E_03	E_04	T_03
3. 3000 NONINSTRUCTIONAL SERVICES (Include fixed charges)	E_05	E_06	T_04
4. TOTAL CURRENT EXPENDITURES (Sum of lines A.1-A.3)	T_05	T_06	T_07
<b>B. EXCLUSIONS: CURRENT EXPENDITURES FROM THE REVENUE SOURCES LISTED BELOW</b>			
1. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS AND PATRONS	X_01	X_02	T_08
2. CHAPTER 1. EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (Public Law 97-35), i.e. BASIC GRANTS TO LEAS AND STATE AGENCY GRANT FOR HANDICAPPED AND MIGRATORY CHILDREN	X_03	X_04	T_09
3. CHAPTER 2. EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (Public Law 97-35)	X_05	X_06	T_10
4. TOTAL EXCLUSIONS (Sum of lines B.1 — B.3)	T_12	T_13	T_14
<b>C. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 97-35 (Line A.4 minus B.4)</b>	C_01	C_02	T_15

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

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

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

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

#### IV. WORKSHEET FOR COMPUTING EXPENDITURES FOR NON INSTRUCTIONAL SERVICES

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

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

**Method I. Total cash expenditures made from revenue receipts**  
(in whole dollars)

1. FEDERAL SOURCES	**
2. STATE SOURCES	**
3. LOCAL SOURCES (Not including gross receipts from the sale of lunches)	**
4. NET EXPENDITURES (Sum of lines 1, 2, and 3)	**

**Method II. Expenditures less revenue receipts**  
(in whole dollars)

1. GROSS EXPENDITURES	**
2. LUNCH SALES RECEIPTS	**
3. NET EXPENDITURES (Line 1 minus line 2)	**

**B. ENTERPRISE ACTIVITIES.** Report net expenditures from local tax sources only, i.e., gross expenditures less gross receipts.

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

**C. RECAPITULATION.** Bring the amounts shown above to the categories listed below. Post the totals. (line C.3 below), on Section II, line A.3, Noninstructional services.

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

\*\*Data reported but not included on the tape file.

**V. SPECIAL EXHIBIT — FIXED CHARGES**

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

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

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