

# **Public Elementary and Secondary School Revenues and Expenditures, by State: Fiscal Year 1988**

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## 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, Fiscal Year 1988

SUMMARY: This file provides information for the 1987-1988 school year (fiscal year 1988) 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 1987-1988.

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 1988 :

EXCEPTION DOCUMENTATION

STATE/TERRITORY	CELL	FY	DATA PROBLEM	DATA CORRECTION
Virginia	R__01 R__02 R__03 R__04 T__01	88	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.
Trust Territory	ALL	88	The Trust Territory Government terminated all functions pertaining to education on June 30, 1987.	A record was not initiated for the FY 88 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 tape 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 1988

This is a flat file having the following attributes  
(RECFM=V, LRECL=456, 56 PHYSICAL RECORDS)  
The file contains imputed data for fiscal year 1988  
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/TRANSPORT 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, 1987-88

(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 6.--Revenues for public elementary and secondary schools, by source: Fiscal year 1988, final tabulations

(In thousands of dollars)

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States	\$169,650,907	\$74,165,577	\$723,101	\$84,042,408	\$10,719,821
Alabama	2,171,704	486,327	29,610	1,398,658	257,108
Alaska	777,086	198,244	0	491,540	87,302
Arizona	2,361,006	954,615	119,751	1,100,795	185,845
Arkansas	1,211,164	393,633	2,345	681,964	133,222
California	17,884,769	4,017,051	0	12,554,882	1,312,836
Colorado	2,529,889	1,413,427	2,199	991,263	123,000
Connecticut	2,890,957	1,564,616	0	1,220,872	105,469
Delaware	464,318	110,871	0	318,037	35,410
District of Columbia	484,717	427,467	2,973	2,873	51,404
Florida	7,464,975	2,854,394	0	4,608,297	497,684
Georgia	3,715,388	1,322,484	0	2,120,595	272,309
Hawaii	623,136	538	0	540,441	82,157
Idaho	580,432	160,508	0	369,979	49,945
Illinois	6,452,386	3,736,555	0	2,377,115	338,715
Indiana	3,825,865	1,487,806	6,837	2,144,522	186,699
Iowa	1,958,184	917,712	12,618	927,099	100,755
Kansas	1,773,743	800,421	119,831	765,478	88,013
Kentucky	1,819,222	421,201	0	1,185,928	212,093
Louisiana	2,541,690	851,002	0	1,406,639	284,048
Maine	886,378	374,803	0	459,028	52,547
Maryland	3,464,182	1,948,760	0	1,342,091	173,331
Massachusetts	4,485,247	2,392,800	0	1,894,326	198,121
Michigan	7,650,004	4,512,282	6,645	2,699,032	432,045
Minnesota	3,298,933	1,305,080	12,128	1,842,218	139,507
Mississippi	1,135,053	277,659	453	744,429	112,512
Missouri	3,069,758	1,546,598	95,285	1,248,175	179,700
Montana	636,045	225,473	58,728	301,888	49,956
Nebraska	1,034,017	718,300	11,846	229,261	74,610
Nevada	660,290	379,895	0	255,584	24,811
New Hampshire	748,214	666,831	0	56,753	24,630
New Jersey	7,250,514	3,878,535	0	3,079,410	292,569
New Mexico	1,028,708	128,879	0	781,229	118,600
New York	17,094,990	8,903,530	0	7,416,745	774,715
North Carolina	3,789,548	973,784	0	2,529,307	286,457
North Dakota	433,358	163,328	8,798	222,567	38,664
Ohio	6,611,187	3,065,471	514	3,206,767	338,434
Oklahoma	1,750,530	445,727	48,540	1,151,783	104,480
Oregon	1,942,303	1,234,073	38,045	537,547	132,639
Pennsylvania	8,781,585	4,259,122	33,988	4,026,972	461,503
Rhode Island	682,486	353,816	0	298,372	30,299
South Carolina	2,175,842	780,463	26,094	1,184,466	184,820
South Dakota	434,761	266,107	6,382	114,914	47,359
Tennessee	2,233,442	1,006,080	0	993,897	233,465
Texas	12,612,869	6,030,283	31,472	5,573,372	977,742
Utah	1,183,399	449,710	0	660,195	73,494
Vermont	493,874	307,062	0	165,006	21,806
Virginia	---	---	---	---	---
Washington	3,218,732	593,670	3,733	2,428,119	193,211
West Virginia	1,268,654	311,740	138	853,419	103,357
Wisconsin	3,552,430	1,932,601	1,296	1,464,187	154,347
Wyoming	568,402	223,679	42,851	279,751	22,121
Outlying areas					
American Samoa	21,047	7,753	0	0	13,295
Guam	88,106	76,526	0	0	11,580
Northern Marianas	17,876	0	0	12,143	5,733
Puerto Rico	942,179	664,926	0	0	277,253
Virgin Islands	106,533	87,050	0	0	19,483

--- Data not available.

NOTES: Data reported 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 B.--Current expenditures for public elementary and secondary schools, by function: Fiscal year 1988, final tabulations

[In thousands of dollars]

State	Expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	\$157,222,497	\$97,042,846	\$54,986,584	\$5,193,067
Alabama	1,873,390	1,192,924	571,442	109,024
Alaska	756,577	463,235	279,223	14,119
Arizona	2,002,395	1,170,636	785,548	46,210
Arkansas	1,211,156	747,173	407,622	56,361
California	17,402,063	10,303,057	6,575,734	523,272
Colorado	2,297,110	1,373,343	874,778	48,988
Connecticut	2,748,567	1,782,708	914,662	51,197
Delaware	440,631	295,425	134,819	10,386
District of Columbia	489,357	341,535	119,801	28,021
Florida	6,288,977	3,616,668	2,464,879	207,431
Georgia	3,549,038	2,288,898	1,187,172	72,969
Hawaii	608,264	376,493	201,417	30,355
Idaho	532,274	330,274	176,129	25,671
Illinois	6,923,298	4,172,325	2,520,666	230,308
Indiana	3,330,525	2,076,217	1,180,747	73,561
Iowa	1,859,173	1,099,170	708,431	51,573
Kansas	1,568,041	919,817	591,361	56,863
Kentucky	1,741,799	1,291,621	367,667	82,510
Louisiana	2,289,241	1,308,574	798,808	181,859
Maine	839,860	586,469	232,160	21,231
Maryland	3,128,165	1,944,238	1,121,857	62,071
Massachusetts	4,098,062	2,660,673	1,328,106	109,282
Minnesota	4,913,251	3,938,089	2,317,145	158,028
Mississippi	2,921,209	1,863,654	901,165	136,389
Missouri	1,221,560	769,899	355,006	96,654
Montana	2,747,234	1,684,123	992,462	70,649
Nebraska	590,226	364,028	189,791	36,407
Nevada	995,235	643,270	327,290	24,675
New Hampshire	555,272	340,619	206,345	8,308
New Jersey	677,507	435,836	232,792	8,879
New Mexico	6,621,860	4,238,134	2,199,891	183,835
New York	916,305	526,459	342,102	47,744
North Carolina	16,073,392	10,505,139	5,070,355	497,898
North Dakota	3,424,194	2,229,418	1,061,545	133,232
Ohio	385,427	237,172	132,139	16,116
Oklahoma	6,446,903	3,759,496	2,485,029	202,378
Oregon	1,692,283	1,159,773	468,039	64,471
Pennsylvania	1,944,657	1,090,681	786,417	67,559
Rhode Island	7,679,986	4,712,060	2,711,644	256,282
South Carolina	663,800	446,057	200,711	17,032
South Dakota	1,932,502	1,192,878	640,406	99,218
Tennessee	389,436	232,666	134,068	22,702
Texas	2,352,183	1,668,783	528,199	155,201
Utah	10,791,854	6,511,715	3,853,872	426,267
Vermont	974,666	642,954	294,622	37,089
Virginia	456,992	305,266	145,102	6,624
Washington	3,793,475	2,480,178	1,218,721	94,577
West Virginia	3,005,980	1,761,402	1,143,564	101,013
Wisconsin	1,231,966	595,078	575,459	61,429
Wyoming	3,318,247	2,085,505	1,171,981	60,761
Outlying Areas	466,921	281,044	177,690	8,186
American Samoa	20,186	10,717	5,780	3,690
Guam	76,359	55,426	17,638	3,295
Northern Marianas	19,694	8,015	8,858	2,821
Puerto Rico	935,392	632,791	157,027	145,575
Virgin Islands	89,217	48,174	34,038	7,005

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 10.--Average daily attendance and expenditures per pupil in attendance for public elementary and secondary schools, by function: Fiscal year 1988, final tabulations

State	Average daily attendance	Expenditures per pupil in attendance			
		Total	Instruction	Support services	Non-instruction
United States	37,050,707	4,243	2,619	1,484	140
Alabama	689,340	2,718	1,731	829	158
Alaska	94,917	7,971	4,880	2,942	149
Arizona	534,812	3,744	2,189	1,469	86
Arkansas	405,196	2,989	1,844	1,006	139
California	4,531,459	3,840	2,274	1,451	115
Colorado	514,838	4,462	2,668	1,699	95
Connecticut	441,150	6,230	4,041	2,073	116
Delaware	87,821	5,017	3,364	1,535	118
District of Columbia	79,801	6,132	4,280	1,501	351
Florida	1,536,866	4,092	2,353	1,604	135
Georgia	1,033,459	3,434	2,215	1,149	71
Hawaii	155,220	3,919	2,426	1,298	196
Idaho	199,563	2,667	1,655	883	130
Illinois	1,584,745	4,369	2,633	1,591	145
Indiana	877,942	3,794	2,365	1,345	84
Iowa	450,858	4,124	2,438	1,571	114
Kansas	384,660	4,076	2,391	1,537	148
Kentucky	578,550	3,011	2,233	635	143
Louisiana	729,492	3,138	1,794	1,095	249
Maine	197,225	4,258	2,974	1,177	108
Maryland	601,415	5,201	3,233	1,865	103
Massachusetts	749,030	5,471	3,552	1,773	146
Michigan	1,473,542	4,692	2,673	1,912	107
Minnesota	679,729	4,386	2,742	1,443	201
Mississippi	479,402	2,548	1,606	741	202
Missouri	725,661	3,786	2,321	1,368	97
Montana	139,018	4,246	2,619	1,365	262
Nebraska	252,399	3,943	2,549	1,297	98
Nevada	153,252	3,623	2,223	1,346	54
New Hampshire	152,000	4,457	2,867	1,532	58
New Jersey	1,008,749	6,564	4,201	2,181	182
New Mexico	248,231	3,691	2,121	1,378	192
New York	2,247,588	7,151	4,674	2,256	222
North Carolina	1,016,742	3,368	2,193	1,044	131
North Dakota	109,512	3,519	2,166	1,207	147
Ohio	1,612,592	3,998	2,331	1,541	125
Oklahoma	547,149	3,093	2,120	855	118
Oregon	406,054	4,789	2,686	1,937	166
Pennsylvania	1,539,310	4,989	3,061	1,762	166
Rhode Island	124,559	5,329	3,581	1,611	137
South Carolina	567,091	3,408	2,104	1,129	175
South Dakota	119,868	3,249	1,941	1,118	189
Tennessee	766,651	3,068	2,177	689	202
Texas	2,991,242	3,608	2,177	1,288	143
Utah	397,214	2,454	1,619	742	93
Vermont	87,760	5,207	3,478	1,653	75
Virginia	914,354	4,149	2,712	1,333	103
Washington	721,952	4,164	2,440	1,584	140
West Virginia	319,330	3,858	1,864	1,802	192
Wisconsin	698,963	4,747	2,984	1,677	87
Wyoming	92,434	5,051	3,040	1,922	89
Outlying Areas					
American Samoa	10,579	1,908	1,013	546	349
Guam	23,172	3,295	2,392	761	142
Northern Marianas	5,851	3,366	1,370	1,514	482
Puerto Rico	621,731	1,504	1,018	253	234
Virgin Islands	22,103	4,036	2,180	1,540	317

NOTE: 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)
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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

*NOTE: Fixed charges should be included in Part II. A, Current Expenditures By Function.*