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ABSTRACT

Summary statistics on revenues for elementary and secondary education during the 1977-78 school year, broken down by state, are reported in this publication. It also contains data on operating expenditures, capital outlay, and level of debt service for local school districts. Table four includes all current expenditures for elementary education, including that for state administration. Table five shows total current expenditures for public elementary and secondary education at the local level, presented according to major functional categories. Table nine presents current expenditures defined by Public Laws 81-874 (School Assistance in Federally Affected Areas) and 89-10 (the Elementary and Secondary Education Act of 1965). The information in the report is directed particularly to both educational researchers and those who administer programs under the federal laws referred to above. (PGD)

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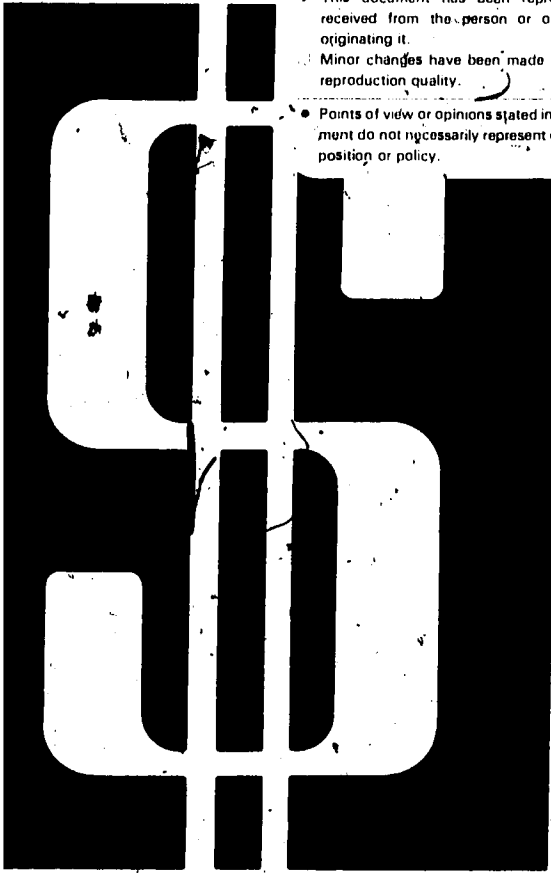
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Revenues and
Expenditures
Public Elementary
Secondary Education

1977-78

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National Center for
Education Statistics

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National Center for Education Statistics

"The purpose of the Center shall be to collect and disseminate statistics and other data related to education in the United States and in other nations. The Center shall . . . collect, collate, and, from time to time, report full and complete statistics on the conditions of education in the United States; conduct and publish reports on specialized analyses of the meaning and significance of such statistics; . . . and review and report on education activities in foreign countries."--Section 406(b) of the General Education Provisions Act, as amended (20 U.S.C. 1221e-1).

Foreword

The National Center for Education, Statistics (NCES) presents this publication in response to the increasing interest of the educational community in public elementary and secondary education expenditures. NCES began publishing data in 1968 compiled from annual reports submitted by the States on total current expenditures and on expenditures as defined in P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, The Elementary and Secondary Education Act of 1965.

The report forms used by the States for the annual submission of expenditure data were developed with the assistance of State education agency personnel, whose essential contributions we acknowledge and appreciate.

Recognition is given to members of the Institutional Surveys Branch of NCES in preparing this publication. Elaine J. Price and Delores F. Austin were responsible for preparing the basic tables and Emily N. Paige typed the manuscript.

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January 1981

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Highlights

The expenditure for public elementary and secondary schools in the Nation was \$1,738 per pupil during the 1977-78 school year. This level of expenditure represented an 11.4 percent increase over the previous year.

During the 1977-78 school year, the total revenues for elementary and secondary schools was \$81.4 million. More revenues were likely to be received from State or Federal sources than they were in school year 1965-66. Local sources still account for the largest portion of revenues (48 percent), while Federal sources account for just under 10 percent.

In 1977-78, local expenditures for current operations were less likely to be spent for instruction than they were in 1965-66, while the percentage of the operation budget spent for fixed charges (mainly retirement funds) and local administration has increased somewhat.

Introduction

The information in this report is directed to both the general information needs of educational researchers and those who administer programs under Public Law 81-874, School Assistance in Federally Affected Areas, and Public Law 89-10, The Elementary and Secondary Education Act of 1965 (ESEA). This publication presents summary statistics by State on revenues for elementary and secondary education. It also contains data on operating expenditures, capital outlay and level of debt service for local school districts. Table 4 includes all current expenditures for elementary education, including that for State administration. Two types of expenditures for public elementary and secondary education at the local level are shown in tables 5 and 9. They are:

1. Total current expenditures, presented according to major functional categories (table 5), and
2. Table 9 presents current expenditures defined by P.L. 81-874 and P.L. 89-10. It includes all items for public education at the local level used for current operation of public elementary and secondary schools (kindergarten through grade 12). Also included are net expenditures for school lunch programs, student activities, and free summer school programs. However, expenditures from funds received from patrons as tuition and transportation fees, and from funds received under Titles I, II, and III of P.L. 89-10, are excluded.

Data for this report were furnished by the State education agencies, the District of Columbia, and outlying areas. These statistics were collected in 1979 for the fiscal year ending June 30, 1978.

Revenues

Revenues are defined as additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money and are available for expenditure. It is unlikely that the values reported in this publication would reconcile with entitlements, allotments, grants awards, etc., for the same year, since those items are often paid in different years. Also included in this report are revenue receipts (e.g., proceeds, from bond sales, loans, sale of school property, and insurance adjustments) and revenue of school enterprise accounts (from food sales and student activities).

The total revenue for elementary and secondary education for fiscal year 1978 was \$81.4 billion (table A and table 1), an increase of 8.1 percent over the amount reported for 1976-77. The revenues from local sources increased from \$36.0 to \$38.7 billion, about the same proportion of total revenues as in 1976-77, 48 percent. These figures show a continued high level of dependence on revenues from local sources for elementary and secondary schools in the United States; although the share of total revenues accounted for by local sources has declined in recent years.

The average (arithmetic mean) revenue per pupil in average daily attendance (ADA) was \$2,032 for the Nation in 1977-78. The average revenue per pupil among the States ranged from \$1,239 in Arkansas to \$3,919 in Alaska (table 2). Revenue from Federal sources (9.4 percent of total revenue) averaged \$192 per pupil ranging from \$104 for New Hampshire to \$918 for the District of Columbia. (It should be noted that the District of Columbia is a special case receiving exceptionally high amounts of Federal resources.) Expressed as a proportion of total public elementary and secondary revenues, the Federal portion ranged from 5.0 percent for Massachusetts to 24.3 percent for Mississippi and 31.6 percent for the District of Columbia. Revenue from State sources represents 43.0 percent of all revenues. The proportion varied from 6 percent in New Hampshire (reporting \$105 per pupil) and 67 percent in Alaska (reporting \$2,639 per pupil) to 83 percent in Hawaii (\$1,713 per pupil).

Local revenue (including intermediate) sources furnished an average of \$966 per pupil (47.6 percent of total revenues) for the 50 States and the District of Columbia. Excluding the District of Columbia and Hawaii, local revenue per pupil ranged from a low of \$246 for Mississippi to a high of \$1,764 for Massachusetts; however, expressed as percents of total revenue the low was 16.7 percent for

New Mexico and the high was 86.6 percent for New Hampshire. In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all

revenues from other than Federal sources were previously classified as a State source. These data are now shown as reported by the jurisdiction in tables 1, 2, and 3.

Table A.--Revenues, by source, for public elementary and secondary education: 1965-66, 1976-77 and 1977-78

Revenue source	1965-66		1976-77		1977-78	
	Amount in billions	Percent	Amount in billions	Percent	Amount in billions	Percent
Total (all sources)	\$25.4	100.0	\$75.3	100.0	\$81.4	100.0
Local (including intermediate)	13.4	53.0	36.0	47.8	38.7	47.6
State	9.9	39.1	32.7	43.4	35.0	43.0
Federal	2.0	7.9	6.6	8.8	7.7	9.5

NOTE.—Details may not add to totals because of rounding.

Expenditures

Total Current Expenditures

A total of \$73.6 billion was spent for current operations of the public elementary and secondary education systems during school year 1977-78 (table 4). Of this amount, \$72.4 billion was spent at the local level (including expenditures excepted by law under P.L. 81-874 and 89-10, as well as expenditures from payments by patrons for tuition and transportation fees) and \$1.2 billion was expended for State level administration (table 4).

Of the total local current expenditures, \$69.1 billion was expended for local administration, instruction, attendance and health services, pupil transportation, plant operation and maintenance, and fixed charges. The remaining \$3.4 billion was spent for student activities, school lunch programs and summer school (table 5). An additional \$588.8 million local expenditure for community services was excluded because it was not spent for public elementary/secondary education.

A comparison of changes in distribution of the expenditure category between 1965-66 (the first year after passage of ESEA) and 1977-78 reveals some significant change in emphasis (table B). The percentage spent for instruction decreased, while local administration and fixed charges increased. Changes in accounting practices may explain some of these changes. For example, some States now include expenses of the principal's office (formerly included in instruction) under the category of administration. However, fixed charges (which include retirement) show an increase even though some States now report employee benefits with salaries in the various other functions not in fixed charges. Although the dollar value of expenditures for instruction (not adjusted for cost of living) has increased, the proportion it represents of the total current expenditures is smaller, while administrative services and retirement benefits amount to a larger share.

Variations among the States' 1977-78 spending patterns for regular programs are shown in table 7 (current expenditures per pupil distributed by function) and table 8 (a percentage distribution of expenditures by these same categories).

Current Expenditures as Defined by P.L. 81-874 and P.L. 89-10

The remainder of this report deals with current expenditures as defined by P.L. 81-874 and P.L. 89-10. During 1977-78, these expenditures rose to \$69.7 billion, an increase of \$5.9 billion (9.3 percent) over 1976-77 (table 9).

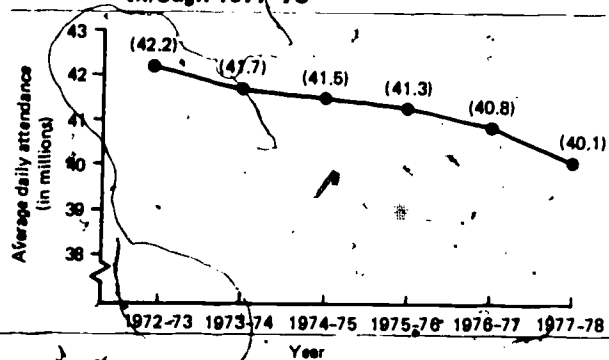
Table B.--Expenditures at the local level for current operation of the regular public elementary and secondary programs, by functional category: 1985-86, 1976-77 and 1977-78

Major function	1985-86		1976-77		1977-78	
	Amount in billions	Percent	Amount in billions	Percent	Amount in billions	Percent
Total	\$20.2	100.0	\$63.0	100.0	\$69.1	100.0
Local administration	.7	3.3	2.6	4.1	3.2	4.7
Instruction	14.4	71.5	41.9	66.5	45.0	65.2
Attendance and health services	.2	1.0	.6	.9	.7	1.0
Pupil transportation	.8	3.9	2.5	4.0	2.7	4.0
Operation and maintenance of plant	2.4	11.8	7.3	11.6	8.1	11.7
Fixed charges (including employer share of retirement)	1.7	8.4	8.1	12.9	9.3	13.5

NOTE:--Details may not add to totals because of rounding

The number of pupils in ADA (chart 1) continued to decline (1.8 percent in 1977-78 from 40.8 million to 40.1 million), and the average per-pupil expenditure rose 11.4 percent from \$1,561 to \$1,738.

Chart 1.--Average daily attendance of pupils in public elementary and secondary schools: 1972-73 through 1977-78



Current per-pupil expenditures are presented in charts 2 through 4. Chart 2 presents the geographic distribution

of State average expenditures, by quartile. States with the lowest expenditure rates tend to be grouped in the Southeast, while States with higher expenditure rates tend to be grouped mainly in the Northeast.

Chart 3 illustrates the relationship of current expenditure per pupil in the lowest and highest spending States and the first decile, median and ninth decile of the distribution for the period 1972-73 to 1977-78. Of the 48 contiguous States, and the District of Columbia, the highest spending State has continued to be New York, followed by the District of Columbia. For the 50 States and the District of Columbia, the high has fluctuated between Alaska and New York; however, in 1977-78, New York moved sharply upward by comparison.

Table C shows that the U.S. average per-pupil expenditure increased 70.4 percent in the past 5 years (from \$1,020 in 1972-73 to \$1,738 in 1977-78). As the U.S. average has risen, the range of expenditures among the States has widened. In 1972-73, the range was from \$595 to \$1,889; in 1977-78 this range had increased to from \$1,087 to \$3,488.

Chart 2.—State average current expenditure per pupil for operation of public elementary and secondary schools, by quartile: 1977-78 (As reported for administration of P.L. 81-874 and P.L. 89-10)

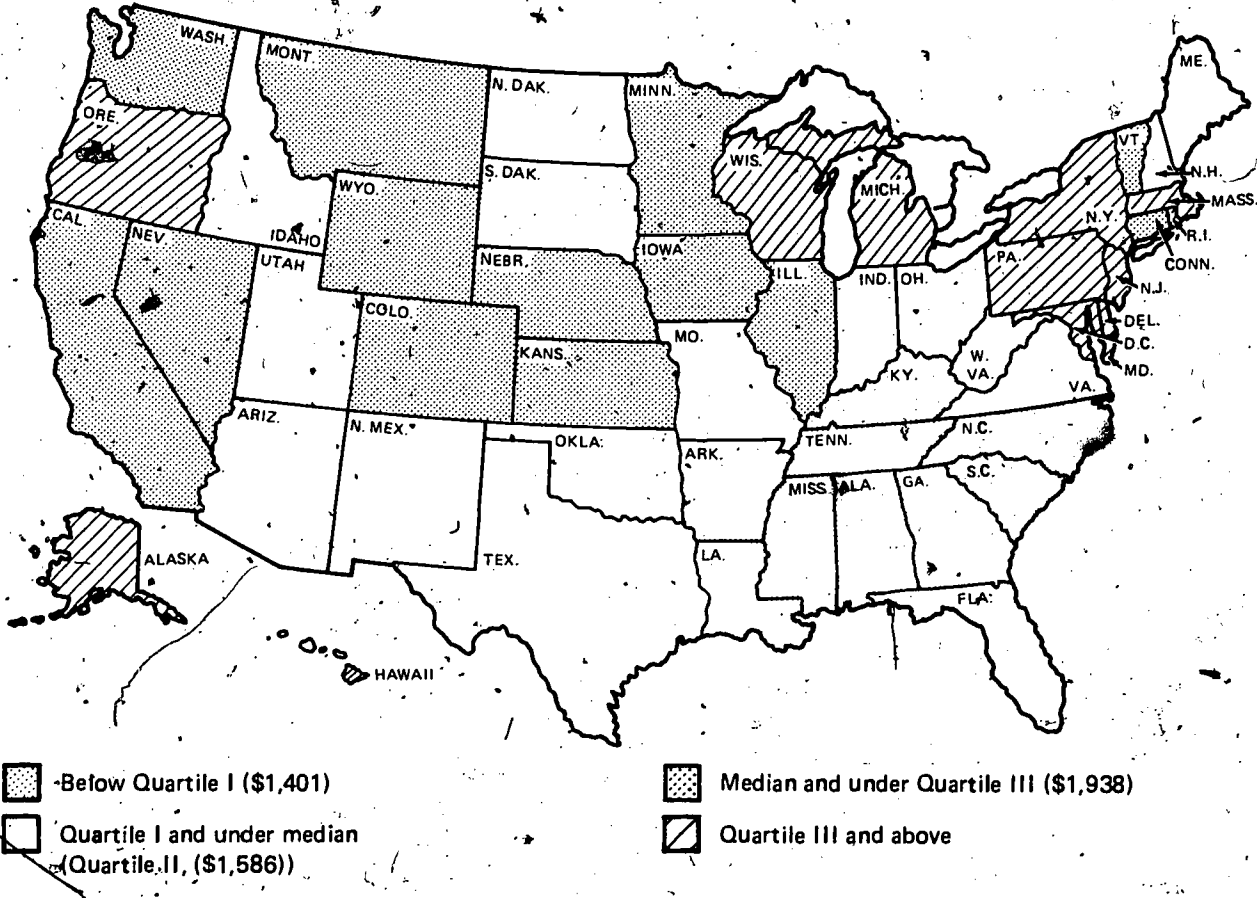


Chart 3.—Lowest, 1st decile, median, 9th decile, and highest State averages of current expenditures per pupil: 1972-73 through 1977-78

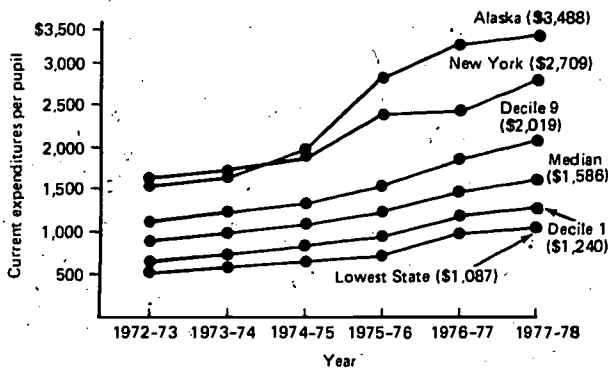


Table C.—U.S. average, lowest and highest state averages of current expenditures per pupil:* 1972-73 to 1977-78

(Current dollars)

Year	U.S. average	Lowest State average	Highest State average
1972-73 ..	\$1,020	\$ 595	\$1,689
1973-74 ..	1,132	668	1,964
1974-75 ..	1,294	756	2,300
1975-76 ..	1,431	874	2,836
1976-77 ..	1,561	988	3,227
1977-78 ..	1,738	1,087	3,488

*As reported for administration of P.L. 81-874 and P.L. 89-10.

Table D shows the data adjusted from table C to constant (1977-78) dollars, based on changes in the Consumer Price Index (CPI) published by the Bureau of Labor Statistics, U.S. Department of Labor. (For example, since the CPI for 1972-73 was 128.242 and for 1977-78, 187.617, the 1972-73 data were adjusted upward by the factor of 1.4636.) Chart 4 shows that, even when adjusted, the national average per-pupil expenditure increased 16.5 percent since 1972-73. The lowest State per-pupil expenditure increased by 24.9 percent; the highest, by 41.2 percent.

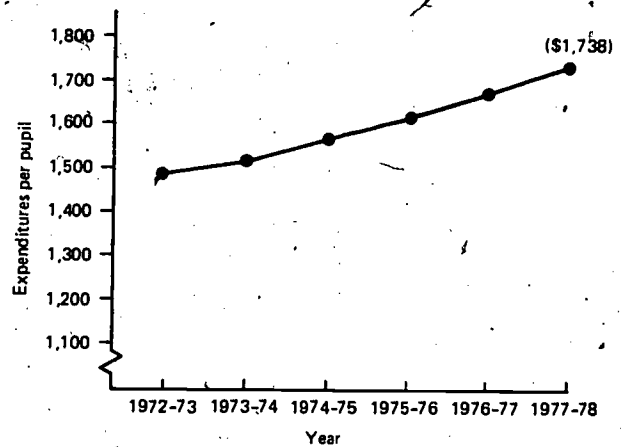
Table D.--Adjusted U.S. average, lowest and highest State averages, and New York State average of current expenditure per pupil;* 1972-73 to 1977-78

(Constant 1977-78 dollars)

Year	U.S. average	Lowest State average	Highest State average	New York State average
1972-73	\$1,492	\$ 870	\$2,471	\$2,471
1973-74	1,520	897	2,637	2,637
1974-75	1,565	914	2,780	2,680
1975-76	1,616	987	3,202	2,628
1976-77	1,666	1,054	3,444	2,576
1977-78	1,738	1,087	3,488	2,709

*As reported for administration of P.L. 81-874 and P.L. 89-10.

Chart 4.--Adjusted U.S. average current expenditure per pupil in constant (1977-78) dollars: 1972-73 through 1977-78



When the data are expressed as percents, the gap between the lowest State per-pupil expenditure and the national average has decreased, while the gap between the national average and the highest State per-pupil expenditure widened by a larger amount. The highest spending State is spending more than three (3.21) times as much per pupil as the lowest spending State. Based on adjusted dollars, since 1972-73, the range from low to high has risen 50.0 percent (from \$1,601 in 1972-73 to \$2,401 in 1977-78).

Basic Tables

Note: In all tables, details
may not add to totals
because of rounding.

Table 1.—Revenues of local public elementary and secondary agencies, by source and by State or other area: Aggregate United States, 1977-78

(In thousands of dollars)

State or other area	Total receipts	Revenue receipts										Non-revenue receipts
		Total	Federal	State						Other sources		
				Total	Restricted Grants in Aid	Unrestricted Grants in Aid	Total	Intermediate	Local		Property tax	
1	2	3	4	5	6	7	8	9	10	11	12	
50 States and D.C.	\$84,971,892	\$81,443,160	\$7,694,194	\$35,013,266	\$14,084,738	\$20,928,528	\$38,735,700	\$796,267	\$34,623,671	\$3,315,762	\$3,528,732	
Alabama	1,083,386	1,045,178	173,673	642,259	642,259	--	229,246	--	86,262	142,984	38,208	
Alaska	321,337	321,337	45,280	216,400	1/216,400	(1/)	59,657	--	2/59,657	--	--	
Arizona	1,028,884	938,074	82,753	415,174	13,412	401,762	440,147	510	375,747	63,890	90,810	
Arkansas	580,025	536,276	88,631	259,298	37,114	222,184	188,347	1,401	179,184	7,782	43,749	
California	9,458,394	9,187,513	901,827	3,561,550	973,737	2,587,813	4,724,136	300,586	4,259,454	164,096	270,881	
Colorado	1,287,275	1,235,332	79,702	477,586	56,389	421,197	678,044	712	543,580	133,752	54,943	
Connecticut	1,086,375	1,086,375	57,841	260,791	3/84,679	176,116	767,743	--	767,743	NA	--	
Delaware	260,845	257,841	28,619	171,276	166,649	4,627	57,946	--	52,207	5,739	3,004	
District of Columbia	293,590	290,671	91,798	--	--	--	198,873	--	188,073	--	2,919	
Florida	2,711,364	2,694,405	307,544	1,364,307	291,320	1,072,987	1,022,254	--	880,086	142,168	17,259	
Georgia	1,556,415	1,500,764	218,787	723,860	1/723,860	(1/)	558,117	--	517,466	40,651	55,651	
Hawaii	348,015	324,819	52,649	268,879	268,879	--	3,291	--	3,291	3,291	23,196	
Idaho	297,547	284,549	42,792	128,191	114,508	13,683	113,566	16,023	83,466	14,077	12,998	
Illinois	4,523,773	4,309,935	372,154	1,624,433	254,334	1,370,099	2,313,348	--	2,073,109	240,239	213,838	
Indiana	1,882,486	1,855,734	113,352	955,996	955,996	--	786,386	6,649	628,853	150,884	26,752	
Iowa	1,180,751	1,146,869	68,532	455,078	62,630	392,448	623,259	1,288	574,649	47,322	33,882	
Kansas	757,789	721,751	67,216	254,418	38,207	216,211	400,117	16,280	340,198	43,639	36,038	
Kentucky	882,472	872,463	150,318	545,643	39,607	506,036	176,502	--	124,140	52,362	10,009	
Louisiana	1,291,854	1,216,404	181,627	655,606	20,550	635,056	379,171	--	135,848	243,323	75,450	
Maine	381,082	365,991	33,311	168,846	18,825	150,023	163,834	--	162,725	1,109	15,091	
Maryland	1,801,226	1,790,703	144,200	694,089	--	694,089	952,474	--	942,663	9,751	10,523	
Massachusetts	2,742,978	2,730,459	135,674	827,536	695,151	132,385	1,767,249	--	1,694,360	72,889	12,519	
Michigan	4,093,284	3,974,771	303,131	1,642,597	1,642,597	--	2,029,063	6,583	1,951,096	71,364	118,513	
Minnesota	2,083,261	1,853,857	104,534	1,059,689	110,334	949,346	689,634	9,329	610,341	69,964	169,404	
Mississippi	607,123	583,255	142,170	325,692	303,165	22,527	115,393	626	101,994	13,673	23,868	
Missouri	1,524,717	1,482,661	152,785	519,427	519,427	--	810,449	90,282	592,557	127,610	42,056	
Montana	361,770	346,239	33,404	178,913	4,715	174,198	133,922	25,688	92,592	15,642	15,531	
Nbraska	579,161	568,102	41,174	91,414	18,244	73,170	435,514	16,841	390,795	27,878	11,059	
Nevada	266,445	250,642	24,580	85,302	952	84,350	140,760	--	90,082	50,678	15,803	
New Hampshire	292,853	263,120	18,584	16,691	9,673	7,018	227,845	--	225,201	2,644	29,733	
New Jersey	3,167,372	3,062,223	202,818	1,275,270	144,634	1,130,636	1,584,135	--	1,550,275	33,860	105,149	
New Mexico	484,765	478,315	87,752	310,798	35,443	275,353	79,765	--	40,009	39,756	6,450	
New York	8,767,421	8,514,023	604,144	3,148,619	43,486	3,105,133	4,761,260	--	4,516,996	244,264	253,398	
North Carolina	1,609,173	1,605,991	224,978	1,014,788	119,558	895,230	366,225	NA	334,541	31,684	3,182	
North Dakota	233,278	225,824	25,242	99,265	5,511	93,754	101,317	20,171	75,161	5,985	7,454	
Ohio	3,723,942	3,366,354	209,320	1,381,061	155,143	1,225,918	1,775,973	NA	1,730,266	45,707	357,588	
Oklahoma	1,007,369	951,691	118,026	523,535	133,678	389,857	310,130	25,603	267,460	17,067	55,678	
Oregon	1,137,821	1,027,737	103,856	299,382	22,495	276,887	624,499	92,518	489,101	42,880	110,084	
Pennsylvania	4,843,168	4,557,594	396,958	2,002,975	701,618	1,326,357	2,132,661	--	1,662,224	470,437	285,574	
Rhode Island	305,721	305,712	28,203	127,975	4,407	92,046	181,056	NA	174,406	6,650	9	
South Carolina	708,336	688,689	145,276	298,032	24,557	220,824	13,789	190,343	16,692	19,647		
South Dakota	236,947	231,956	32,873	2,017	39,977	157,089	3,179	141,832	12,078	4,991		
Tennessee	1,294,373	1,159,039	145,406	572,517	194,207	378,310	441,116	--	249,266	191,850	135,334	
Texas	4,735,430	4,623,258	491,562	2,368,227	2,368,227	--	1,763,469	12,089	1,737,956	13,424	112,172	
Utah	576,596	495,949	47,852	271,931	271,931	--	176,166	--	157,632	18,534	80,647	
Vermont	189,333	185,391	13,784	51,067	15,239	35,828	120,540	--	115,183	5,357	3,942	
Virginia	1,830,542	1,716,105	207,077	637,897	4/637,897	--	871,131	--	834,597	36,534	114,437	
Washington	1,794,769	1,637,105	161,908	949,067	206,650	742,417	526,130	91,020	395,440	39,670	157,664	
West Virginia	568,645	566,648	70,427	346,017	345,808	209	150,204	610	132,989	16,605	1,997	
Wisconsin	2,038,519	1,819,815	104,971	625,945	95,159	530,786	1,088,899	3,411	1,022,129	63,359	218,704	
Wyoming	211,895	187,951	13,119	57,928	--	57,928	116,904	41,079	71,837	3,988	23,944	
Outlying Areas:												
American Samoa												
Canal Zone	24,666	24,666	24,666	--	--	--	--	--	--	--	--	
Commonwealth of the Northern Mariana	4,277	4,277	1,594	608	608	--	1,995	--	--	1,995	--	
Cuba	8,358	8,358	--	--	--	--	--	--	--	--	--	
Puerto Rico	543,931	543,933	165,360	--	--	--	360,573	--	360,573	--	--	
Virgin Islands	27,955	40,055	6,375	33,680	--	33,680	--	--	--	--	--	

1/ Data for column 7 included in column 6.
 2/ Data for column 11 included in column 10.
 3/ Includes \$19,332,295 for State operated vocational/technical schools.
 4/ Includes \$161,079,779 State sales and use tax returned to localities for education.
 NA Data not available.



Table 2.--Average daily attendance and revenue per pupil for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1977-78

State or Other area	Average daily attendance (ADA) (in thousands)	Total		Revenue per pupil		State		Local ^{1/}	
		Dollars	Percent	Federal		Dollars	Percent	Dollars	Percent
				Dollars	Percent				
1	2	3	4	5	6	7	8	9	10
50 States and D.C.....	40,080	\$2,032	100.0	\$192	9.5	\$ 874	43.0	\$ 966	47.6
Alabama.....	703	1,487	100.0	247	16.6	914	61.5	326	21.9
Alaska.....	82	3,919	100.0	552	14.1	2,639	67.3	728	18.6
Arizona.....	470	1,996	100.0	176	8.8	883	44.2	936	46.9
Arkansas.....	433	1,239	100.0	205	16.5	599	48.3	435	35.1
California.....	4,426	2,076	100.0	204	9.8	805	38.8	1,067	51.4
Colorado.....	524	2,358	100.0	152	6.5	911	38.6	1,294	54.9
Connecticut.....	555	1,957	100.0	104	5.3	470	24.0	1,383	70.1
Delaware.....	107	2,410	100.0	267	11.1	1,601	66.4	542	22.3
District of Columbia.....	100	2,907	100.0	918	31.6	--	--	1,989	68.4
Florida.....	1,445	1,864	100.0	213	11.4	944	50.6	707	37.9
Georgia.....	998	1,504	100.0	219	14.6	725	48.2	559	37.2
Hawaii.....	157	2,069	100.0	335	16.2	1,713	82.8	21	1.0
Idaho.....	188	1,514	100.0	228	15.0	682	45.0	604	39.9
Illinois.....	1,935	2,227	100.0	192	8.6	840	37.7	1,196	53.7
Indiana.....	1,033	1,796	100.0	110	6.1	925	51.5	761	42.4
Iowa.....	551	2,081	100.0	124	6.0	826	39.7	1,131	54.3
Kansas.....	405	1,782	100.0	166	9.3	628	35.2	988	55.4
Kentucky.....	638	1,367	100.0	236	17.2	855	62.5	277	20.3
Louisiana.....	751	1,620	100.0	242	14.9	873	53.8	505	31.2
Maine.....	223	1,641	100.0	149	9.1	757	46.1	735	44.8
Maryland.....	736	2,433	100.0	196	8.1	943	38.8	1,294	53.2
Massachusetts.....	1,002	2,725	100.0	135	5.0	826	30.3	1,764	64.7
Michigan.....	1,811	2,198	100.0	167	7.6	907	41.3	1,120	51.0
Minnesota.....	784	2,365	100.0	133	5.6	1,252	57.2	880	37.2
Mississippi.....	470	1,241	100.0	302	24.3	693	55.8	246	19.8
Missouri.....	824	1,799	100.0	185	10.3	630	35.0	984	54.7
Montana.....	152	2,278	100.0	220	9.7	1,177	51.7	881	38.7
Nebraska.....	286	1,986	100.0	144	7.3	320	16.1	1,523	76.7
Nevada.....	131	1,913	100.0	188	9.8	651	34.0	1,075	56.2
New Hampshire.....	159	1,655	100.0	117	7.1	105	6.3	1,433	86.6
New Jersey.....	1,237	2,476	100.0	164	6.6	1,031	41.6	1,281	51.7
New Mexico.....	259	1,847	100.0	339	18.4	1,200	65.0	308	16.7
New York.....	2,744	3,103	100.0	220	7.1	1,147	37.0	1,735	55.9
North Carolina.....	1,095	1,467	100.0	205	14.0	927	63.2	334	22.8
North Dakota.....	121	1,866	100.0	209	11.2	820	43.9	837	44.9
Ohio.....	1,985	1,696	100.0	105	6.2	696	41.0	895	52.8
Oklahoma.....	554	1,718	100.0	213	12.4	945	55.0	560	32.6
Oregon.....	425	2,418	100.0	244	10.1	708	29.1	1,469	60.8
Pennsylvania.....	1,940	2,349	100.0	205	8.7	1,043	44.5	1,099	46.8
Rhode Island.....	150	2,038	100.0	188	9.2	643	31.6	1,207	59.2
South Carolina.....	579	1,189	100.0	251	21.1	557	46.8	381	32.0
South Dakota.....	134	1,731	100.0	245	14.2	313	18.1	1,172	67.7
Tennessee.....	819	1,415	100.0	178	12.6	699	49.4	539	38.1
Texas.....	2,588	1,786	100.0	190	10.6	915	51.2	681	38.1
Utah.....	306	1,621	100.0	156	9.6	889	54.8	576	35.5
Vermont.....	96	1,931	100.0	144	7.5	532	27.6	1,256	65.0
Virginia.....	994	1,726	100.0	208	12.1	642	37.2	876	50.8
Washington.....	714	2,293	100.0	227	9.9	1,329	58.0	737	32.1
West Virginia.....	361	1,570	100.0	195	12.4	958	61.0	416	26.5
Wisconsin.....	811	2,244	100.0	129	5.7	772	34.4	1,343	59.8
Wyoming.....	86	2,185	100.0	153	7.0	674	30.8	1,359	62.2
Outlying Areas:									
American Samoa.....	10	2,467	100.0	--	--	--	--	--	--
Canal Zone.....	4	1,069	100.0	399	37.3	172	16.1	499	46.7
Commonwealth of the Northern Mariana.....	25	355	100.0	355	--	--	--	--	--
Guam.....	677	810	100.0	249	30.7	--	--	562	69.4
Puerto Rico.....	24	1,669	100.0	267	16.0	1,403	84.0	--	--
Virgin Islands.....									

^{1/} Local revenues include revenues from the intermediate level.

Table 3.--Local revenue per pupil for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1977-78

State or Other Area	Revenue per pupil							
	Total Local		Intermediate		Local Property Tax		Other Local	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
1	2	3	4	5	6	7	8	9
50 States and D.C.	\$ 966	100.0	\$ 20	2.0	\$ 864	89.4	\$ 83	8.6
Alabama	326	100.0	--	--	123	37.7	203	62.3
Alaska	728	100.0	22	--	1,728	100.0	(1/)	(1/)
Arizona	936	100.0	1	.1	799	85.4	136	14.5
Arkansas	435	100.0	3	.7	414	95.2	18	4.1
California	1,067	100.0	68	6.4	962	90.2	37	3.5
Colorado	1,294	100.0	1	.1	1,037	80.1	255	19.7
Connecticut	1,383	100.0	--	--	1,383	100.0	NA	NA
Delaware	342	100.0	--	--	488	90.0	54	10.0
District of Columbia	1,989	100.0	--	--	1,989	100.0	--	--
Florida	707	100.0	--	--	609	86.1	98	13.9
Georgia	559	100.0	--	--	519	92.8	41	7.3
Hawaii	21	100.0	--	--	--	--	21	100.0
Idaho	604	100.0	85	14.1	443	73.3	75	12.4
Illinois	1,196	100.0	--	--	1,071	89.5	124	10.4
Indiana	761	100.0	6	.8	609	80.0	146	19.2
Iowa	1,131	100.0	2	.2	1,043	92.2	86	7.6
Kansas	988	100.0	40	4.0	840	85.0	108	10.9
Kentucky	277	100.0	--	--	195	70.4	82	29.6
Louisiana	505	100.0	--	--	181	35.8	324	64.2
Maine	735	100.0	--	--	730	99.3	5	.7
Maryland	1,294	100.0	--	--	1,281	99.0	13	1.0
Massachusetts	1,764	100.0	--	--	1,691	95.9	73	4.1
Michigan	1,120	100.0	4	.4	1,077	96.2	39	3.5
Minnesota	880	100.0	12	1.4	778	88.4	89	10.1
Mississippi	246	100.0	1	.4	235	87.4	29	11.8
Missouri	984	100.0	110	11.2	719	73.1	155	15.8
Montana	881	100.0	169	19.2	609	69.1	103	11.7
Nebraska	1,523	100.0	59	3.9	1,366	89.7	97	6.4
Nevada	1,075	100.0	--	--	688	64.0	387	36.0
New Hampshire	1,433	100.0	--	--	1,416	98.8	17	1.2
New Jersey	1,281	100.0	--	--	1,233	97.8	27	2.1
New Mexico	308	100.0	--	--	154	50.0	153	49.7
New York	1,735	100.0	--	--	1,646	94.9	89	5.1
North Carolina	334	100.0	NA	NA	306	91.6	29	8.7
North Dakota	837	100.0	167	20.0	621	74.2	49	5.9
Ohio	895	100.0	NA	NA	872	97.4	23	2.6
Oklahoma	560	100.0	46	8.2	483	86.2	31	5.5
Oregon	1,469	100.0	218	14.8	1,151	78.4	101	6.9
Pennsylvania	1,099	100.0	--	--	857	78.0	242	22.0
Rhode Island	1,207	100.0	NA	NA	1,163	96.4	44	3.6
South Carolina	381	100.0	24	6.3	329	86.4	29	7.6
South Dakota	1,172	100.0	21	2.0	1,058	90.3	90	7.7
Tennessee	539	100.0	--	--	304	56.4	234	43.4
Texas	681	100.0	5	.7	672	98.7	5	.7
Utah	576	100.0	--	--	513	89.4	61	10.6
Vermont	1,256	100.0	--	--	1,200	95.5	56	4.5
Virginia	876	100.0	--	--	840	95.9	37	4.2
Washington	737	100.0	127	17.2	554	75.2	56	7.6
West Virginia	416	100.0	2	.5	368	88.5	46	11.1
Wisconsin	1,343	100.0	4	.3	1,260	93.8	78	5.8
Wyoming	1,339	100.0	478	35.2	835	61.4	46	3.4
Outlying Areas:								
American Samoa	0	0	R	E	F	0	R	T
Canal Zone	0	0	R	E	F	0	R	T
Commonwealth of the Northern Mariana Islands	499	100.0	--	--	--	--	499	--
Guam	--	100.0	--	--	--	--	--	--
Puerto Rico	--	100.0	--	--	--	--	--	--
Virgin Islands	--	100.0	--	--	--	--	--	--

1/ Data for columns 8 and 9 are included in columns 6 and 7 respectively.

NA Data not available.

Table 4.--Public elementary and secondary school expenditures, by purpose and by State or other area: Aggregate United States, 1977-78
(In thousands of dollars)

State or other area	Current expenditures					Debt Service		
	Total expenditures ^{1/}	Total	State administration	Local level expenditures	Capital outlay	Intereat	Repayment of principal	Other debt service
1	2	3	4	5	6	7	8	9
50 States and D.C....	2/ \$80,979,915	\$73,626,328	\$1,190,145	\$72,436,183	\$5,245,159	\$2,108,428	\$3,241,759	\$27,721
Alabama.....	1,053,157	984,764	23,314	961,450	3/ 61,408	3/ 6,984	3/ 8,155	--
Alaska.....	349,923	298,267	4/ 5,448	292,819	4/ 28,839	5/ 22,817	(5/)	--
Arizona.....	921,682	767,261	3/ 8,431	758,830	130,276	24,145	31,306	518
Arkansas.....	583,828	521,805	6/ 10,530	511,275	48,322	13,701	18,305	--
California.....	8,871,511	8,249,418	46,000	8,203,418	521,618	100,475	361,200	--
Colorado.....	1,181,569	992,164	5,886	986,278	156,199	33,206	38,445	577
Connecticut.....	1,141,824	1,089,529	3,154	1,086,375	126,807	25,488	52,731	--
Delaware.....	242,506	222,140	2,623	219,517	11,269	9,097	17,702	--
District of Columbia.....	282,837	270,219	(7/)	270,219	12,618	--	--	--
Florida.....	2,444,922	2,135,241	18,837	2,176,404	201,335	48,946	49,306	765
Georgia.....	2,096,289	1,928,101	3/ 610,223	1,317,878	3/ 147,761	2/ 28,427	2/ 41,574	--
Hawaii.....	341,617	317,287	(7/)	317,287	23,823	507	2,968	--
Idaho.....	297,333	259,159	3,137	256,022	31,666	6,508	7,406	25
Illinois.....	4,099,684	3,763,472	20,735	3,742,737	233,353	102,859	203,380	--
Indiana.....	1,712,197	1,527,943	7,610	1,520,333	134,296	49,958	88,110	--
Iowa.....	1,096,537	1,011,370	7,743	1,003,627	68,088	17,079	31,131	400
Kansas.....	720,522	676,412	4,380	672,032	30,802	13,308	20,048	121
Kentucky.....	889,117	838,001	13,660	804,341	42,231	28,885	24,520	--
Louisiana.....	1,238,014	1,134,847	8,999	1,125,848	72,852	30,315	37,205	--
Maine.....	344,776	321,475	3/ 3,200	318,275	13,269	10,032	15,832	--
Maryland.....	1,737,594	1,542,757	15,486	1,527,271	162,435	32,402	66,116	--
Massachusetts.....	2,462,744	2,326,282	16,860	2,309,422	58,653	77,809	148,447	--
Michigan.....	4,174,600	3,814,359	3/ 12,538	3,801,821	233,595	126,646	132,624	1,961
Minnesota.....	1,733,379	1,554,749	15,602	1,539,147	127,705	50,925	78,707	1,527
Mississippi.....	655,590	612,757	5,628	607,129	42,594	239	1,936	--
Missouri.....	1,364,138	1,263,663	3/ 6,252	1,257,411	72,381	28,094	43,755	584
Montana.....	340,318	297,851	3/ 4,211	293,640	38,007	4,460	8,866	--
Nbraska.....	557,840	495,335	5,047	490,288	48,381	14,124	31,079	--
Nevada.....	257,002	216,216	2,513	213,703	28,762	12,024	13,633	--
New Hampshire.....	262,695	232,956	3/ 10,282	222,674	23,007	6,732	14,268	6
New Jersey.....	3,113,658	3,000,341	25,331	2,975,010	55,997	57,320	86,057	--
New Mexico.....	441,582	411,135	4,032	407,103	25,339	5,108	19,207	--
New York.....	8,076,343	7,735,405	58,061	7,677,344	144,597	196,341	445,522	--
North Carolina.....	1,650,500	1,524,885	17,900	1,506,985	112,093	3/ 13,522	2/ 20,035	--
North Dakota.....	213,906	194,871	1,845	193,026	16,076	2,959	14,419	--
Ohio.....	3,382,219	3,153,740	13,019	3,140,721	159,243	69,236	136,230	--
Oklahoma.....	905,510	818,005	7,360	810,645	78,675	8,830	36,838	82
Oregon.....	1,019,980	895,676	8,461	887,215	106,566	17,738	37,250	1,736
Pennsylvania.....	4,477,218	3,963,849	35,585	3,928,264	213,011	300,358	402,685	--
Rhode Island.....	323,195	312,857	8,504	304,453	3/ 1,967	8,317	14,178	--
South Carolina.....	869,806	779,087	25,974	753,113	74,290	16,429	19,787	16,326
South Dakota.....	203,097	198,581	2,511	196,070	1,661	3,055	4,010	--
Tennessee.....	1,213,931	1,090,099	13,291	1,076,808	117,212	6,620	17,369	9
Texas.....	5,208,648	4,054,608	20,509	4,034,099	814,444	2/ 339,596	NA	NA
Utah.....	502,848	410,289	8,255	402,034	80,745	11,814	15,580	188
Vermont.....	173,083	161,800	2,279	159,521	7,484	3,799	9,571	--
Virginia.....	1,676,184	1,495,068	10,159	1,484,909	134,569	46,547	82,449	2,122
Washington.....	1,518,344	1,405,809	3/ 7,801	1,398,008	3/ 88,433	2/ 24,302	3/ 48,838	--
West Virginia.....	587,529	544,792	5,716	539,076	29,044	13,673	10,385	--
Wisconsin.....	1,755,577	1,601,582	12,211	1,589,371	115,301	38,694	8/ 222,769	774
Wyoming.....	210,891	168,049	3,012	165,037	36,264	6,570	8,985	--
Outlying Areas:								
American Samoa.....		H 18,227	O (7/)	R E 18,227	P 3/ 521	O --	R --	T --
Canal Zone.....	18,227	18,227	(7/)					
Commonwealth of the Northern Marianas....	4,111	4,111	(7/)	4,111	4,571	--	--	--
Guam.....	48,452	43,881	(7/)	43,881	726	--	--	--
Puerto Rico.....	549,469	549,469	(7/)	549,469	--	--	--	--
Virgin Islands.....	37,641	37,641	(7/)	37,641	NA	NA	NA	--

1/ Repayment of principal and other debt service are not included in total expenditures since the borrowed funds have been reported previously in expenditures and to include them could result in double reporting.
 2/ Does not include expenditures for intermediate administration.
 3/ Data are for school-year 1976-77 instead of 1977-78.
 4/ Represent 1976-77 data based on unpublished data of the 1977 Census of Government Finance School Systems, conducted jointly by the Bureau of the Census and the National Center for Education Statistics.
 5/ Data for column 8 included in column 6.
 6/ Includes \$2,039,301 spent by the National Migrant Student Record Transfer System a program funded through the Arkansas Department of Education.
 7/ State administration included with local level expenditures.
 8/ Includes \$82,412,709 in long-term debt and \$140,356,608 in short-term and current loans.

NA Data not available.

10



Table 5.--Current expenditures at the local level for free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1977-78

(in thousands of dollars)

State or other area	Major function									
	Total	Total	Adminis- tration	Instruction	1/ Attendance and health services	Transpor- tation services	Plan operation and main- tenance	Fixed charges	Other pupil services	
	2	3	4	5	6	7	8	9	10	
50 States and D.C.	\$72,436,193	\$69,085,770	\$3,245,382	\$45,023,643	\$694,666	\$2,731,041	\$8,095,943	\$9,295,095	\$3,350,417	
Alabama.....	961,450	852,200	22,611	566,384	19,260	31,597	72,360	139,988	109,250	
Alaska.....	292,819	288,209	36,382	181,381	(2/)	15,710	54,736	(3/)	4,609	
Arizona.....	758,830	721,307	26,782	491,817	NA	30,326	120,889	50,993	37,524	
Arkansas.....	511,275	471,356	41,284	300,918	1,196	22,944	48,612	56,402	39,917	
California.....	8,203,418	7,840,428	155,929	5,436,944	41,507	117,179	763,055	1,325,814	362,991	
Colorado.....	986,278	953,577	139,756	532,994	37,105	66	136,581	107,075	32,703	
Connecticut.....	1,086,375	1,053,455	39,282	793,713	31,697	50,435	3/138,328	(3/)	32,923	
Delaware.....	219,517	211,463	9,193	129,501	2,345	10,533	29,053	30,538	8,355	
District of Columbia.....	270,219	250,827	11,785	158,970	4,478	3,928	36,648	56,018	19,391	
Florida.....	2,176,404	2,075,827	99,191	4/1,409,622	(6/)	64,809	231,423	270,782	100,576	
Georgia.....	1,317,878	1,214,139	5/117,771	5/759,049	5/59,493	7,448	5/231,901	45,925	103,738	
Hawaii.....	317,287	297,435	18,734	196,032	6,278	7,448	26,941	42,009	19,851	
Idaho.....	256,022	239,719	9,310	177,461	970	12,735	30,170	9,073	16,303	
Illinois.....	3,742,737	3,490,954	156,800	2,330,112	30,610	130,572	466,669	376,186	251,782	
Indiana.....	1,520,333	1,461,744	49,366	965,667	12,287	66,764	200,720	186,940	58,588	
Iowa.....	1,003,627	936,001	78,704	623,032	1,229	5,211	118,164	109,661	67,627	
Kansas.....	672,032	638,708	24,110	415,568	3,790	3,389	78,430	85,429	33,324	
Kentucky.....	804,341	741,428	19,616	515,651	6,106	48,638	72,905	73,512	62,914	
Louisiana.....	1,125,848	1,024,038	134,813	585,345	22,761	74,335	103,358	103,428	101,810	
Maine.....	318,275	303,806	9,611	223,092	1,657	18,889	38,234	12,323	14,469	
Maryland.....	1,527,271	1,478,215	35,722	954,859	14,234	68,782	202,256	202,362	105,055	
Massachusetts.....	2,309,422	2,197,505	79,686	1,499,894	33,510	81,875	270,637	221,403	91,918	
Michigan.....	3,801,821	3,757,906	166,871	2,220,792	13,629	190,727	442,417	723,470	91,816	
Minnesota.....	1,539,147	1,464,695	59,835	940,426	18,734	90,477	158,555	202,688	101,810	
Mississippi.....	607,129	537,024	54,374	393,658	6,891	31,125	50,976	---	70,106	
Missouri.....	1,257,411	1,204,766	49,221	828,027	9,300	65,685	151,872	100,161	52,644	
Montana.....	293,640	281,552	10,399	189,388	3,111	13,394	31,153	34,107	12,089	
Nebraska.....	490,288	483,003	57,822	334,316	2,887	20,645	63,577	3,756	7,286	
Nevada.....	213,703	205,247	4,870	134,979	1,615	8,432	26,806	28,545	8,456	
New Hampshire.....	222,674	210,712	3,537	147,082	2,615	11,271	26,539	19,668	11,962	
New Jersey.....	2,975,010	2,850,571	113,158	1,797,744	48,008	112,013	343,012	436,636	124,439	
New Mexico.....	407,103	384,247	12,394	259,313	3,175	19,224	45,455	44,686	22,855	
New York.....	7,677,344	7,441,838	240,885	4,455,891	73,938	394,813	709,213	1,567,099	235,506	
North Carolina.....	1,506,985	1,394,715	40,472	1,004,873	6,252	55,734	130,512	156,872	112,271	
North Dakota.....	193,026	183,840	7,279	120,234	353	13,611	23,605	18,754	9,186	
Ohio.....	3,140,721	3,038,357	120,361	1,955,016	17,958	104,435	378,086	462,501	102,363	
Oklahoma.....	810,645	762,488	28,844	501,400	3,471	32,030	96,280	100,463	48,157	
Oregon.....	887,215	847,232	35,040	548,171	4,752	37,042	97,771	124,456	39,983	
Pennsylvania.....	3,928,264	3,772,597	132,273	2,284,791	53,209	160,379	458,556	683,389	155,667	
Rhode Island.....	304,353	298,147	8,568	202,828	2,793	10,599	30,710	42,669	6,206	
South Carolina.....	753,113	688,843	62,838	437,776	4,943	22,566	74,637	86,083	64,270	
South Dakota.....	196,070	184,448	11,595	137,771	1,350	9,920	23,812	---	11,620	
Tennessee.....	1,076,808	1,002,514	19,694	662,464	4,648	43,183	105,829	166,696	74,294	
Texas.....	4,034,099	3,791,199	523,670	2,452,120	44,380	90,988	455,991	224,000	242,900	
Utah.....	402,034	382,591	6,958	247,383	1,980	11,212	44,177	70,881	19,443	
Vermont.....	159,521	151,487	6,215	96,342	1,338	8,464	420,400	18,728	8,035	
Virginia.....	1,484,909	1,412,828	34,658	1,012,679	10,377	70,440	190,229	94,437	72,082	
Washington.....	1,398,008	1,362,236	43,294	966,859	6,807	69,087	186,097	90,092	35,773	
West Virginia.....	539,076	514,115	15,710	340,888	4,706	38,696	61,214	52,901	24,961	
Wisconsin.....	1,589,371	1,574,091	42,087	1,031,194	7,470	82,989	173,187	237,164	15,281	
Wyoming.....	165,037	160,440	15,542	91,182	9,463	7,194	18,225	18,834	4,596	
Outlying Areas:										
American Samoa.....										
Canal Zone.....	18,227	12,962	1,346	12,902	---	444	2,798	572	6/265	
Commonwealth of the Northern Mariana.....	4,111	3,323	1,195	2,967	76	60	25	---	788	
Guam.....	43,881	40,359	887	32,268	537	3,339	1,447	1,881	3,522	
Puerto Rico.....	549,469	442,671	21,957	348,085	6,536	8,806	29,303	27,984	106,798	
Virgin Islands.....	37,641	32,047	1,391	26,352	321	1,379	2,664	---	5,594	

1/ States using newer classification systems include the expenditure for the principal's office in administration, resulting in a higher expenditure for administration and a lower expenditure for instruction.
 2/ Data are distributed in other functions.
 3/ Data for column 9 included in column 8.
 4/ Data for column 6 included in column 5.
 5/ Data estimated by NCES.
 6/ Expenditures are for free summer school only.

Note: Because of rounding, detail may not add to totals.

Table 6.--Public elementary and secondary school current expenditures for other pupil and community services by State or other area: Aggregate United States, 1977-78

(In Thousands of dollars)

State or Other Area	Other pupil services					
	Total other pupil services	Food services		Pupil activities	Summer schools	Community services
		Value of commodities	Cash			
1	2	3	4	5	6	7
Total 50 States and D.C.	\$3,350,417	\$488,284	\$2,375,512	\$671,549	\$15,073	\$588,782
Alabama.....	109,280	12,092	70,928	26,300	---	NR
Alaska.....	4,609	---	2,737	1,872	---	NA
Arizona.....	37,524	5,285	32,239	NA	---	NA
Arkansas.....	39,917	8,159	30,709	3/1,049	---	(3/)
California.....	362,991	31,834	311,157	---	---	87,049
Colorado.....	32,703	7,028	18,873	6,802	NA	1,204
Connecticut.....	32,923	NA	24,504	7,825	564	1,271
Delaware.....	8,355	1,315	4/7,040	(7/)	---	4,095
District of Columbia.....	19,391	---	19,005	---	386	1,162
Florida.....	100,576	(5/)	100,576	5/5/	(5/)	25,209
Georgia.....	103,738	18,461	85,277	NR	---	---
Hawaii.....	19,851	3,718	16,133	---	---	---
Idaho.....	16,303	3,314	12,740	249	---	292
Illinois.....	251,782	25,802	91,140	131,857	2,983	20,574
Indiana.....	58,588	12,000	36,753	---	9,835	11,719
Iowa.....	67,627	8,472	49,310	9,845	---	3,380
Kansas.....	33,324	---	29,489	3,835	---	794
Kentucky.....	62,914	16,759	46,155	---	---	484
Louisiana.....	101,810	12,514	89,294	NA	---	2,124
Maine.....	14,469	---	12,260	2,127	82	880
Maryland.....	49,055	7,807	37,840	3,409	NA	7,152
Massachusetts.....	111,918	20,803	67,518	23,597	---	NR
Michigan.....	43,916	19,993	18,045	5,878	NA	33,156
Minnesota.....	74,452	11,800	37,083	25,569	---	38,374
Mississippi.....	70,106	8,223	59,924	1,959	---	2,797
Missouri.....	52,644	11,247	40,176	6/1,221	(6/)	18,178
Montana.....	12,089	66	7,776	4,247	---	NA
Nebraska.....	7,286	4,763	1,328	1,195	NA	237
Nevada.....	8,456	2,261	4,681	1,514	NA	NA
New Hampshire.....	11,962	1,721	7,366	2,881	---	5,360
New Jersey.....	124,439	15,811	75,308	33,320	---	9,742
New Mexico.....	22,855	4,884	16,001	2,700	NA	2,476
New York.....	235,506	26,184	163,263	46,079	---	142,068
North Carolina.....	112,271	22,401	89,870	NA	---	2,264
North Dakota.....	9,186	2,591	5,839	756	---	324
Ohio.....	102,363	22,984	75,713	3,666	---	51,779
Oklahoma.....	48,157	7,568	38,927	1,862	---	4,746
Oregon.....	39,983	5,752	20,616	13,615	---	2,781
Pennsylvania.....	155,667	22,444	89,592	43,632	NA	40,115
Rhode Island.....	6,206	1,688	2,326	2,192	NA	652
South Carolina.....	64,270	11,809	49,853	2,608	---	3,669
South Dakota.....	21,620	1,697	6,350	3,373	---	92
Tennessee.....	74,294	12,686	61,352	256	---	6,490
Texas.....	242,900	31,908	162,728	48,264	---	27,772
Utah.....	19,443	4,934	13,149	155	1,205	10,965
Vermont.....	8,035	1,388	5,471	1,158	18	50
Virginia.....	72,082	17,177	54,905	---	---	3,230
Washington.....	35,773	7,545	28,228	---	---	NR
West Virginia.....	24,961	1,919	23,010	32	---	4,589
Wisconsin.....	15,281	8,924	1,937	4,420	(2/)	20,125
Wyoming.....	4,596	8/1,371	3,225	---	---	262
Outlying Areas:						
American Samoa.....	NR	0	---	---	---	---
Canal Zone.....	9/265	---	---	---	265	NR
Commonwealth of the Northern Mariana Islands.....	788	---	788	---	---	37
Guam.....	3,522	602	2,838	82	---	153
Puerto Rico.....	106,798	12,498	94,300	---	---	NR
Virgin Islands.....	5,594	312	5,119	---	163	2,085

1/ Cash expenditures for food services represent expenditures of revenue from Federal, State, and local tax sources and do not include expenditures or receipts from sales.
 2/ Expenditures for pupil activities represent expenditures of tax revenues and do not include expenditures made from fees, sales receipts, sales, etc.
 3/ Data for column 7 included in column 3.
 4/ Data for column 5 included in column 4.
 5/ Data for columns 3, 5 and 6 are not available because data items are combined with other accounts and can not be separated.
 6/ Data for column 6 included in column 5.
 7/ Data are included in distribution of items included in Table 3.
 8/ Estimated by reporting State.
 9/ Includes expenditures for free summer school only.

NA Data not available.
 NR Data not reported.

Table 7--Current expenditures per pupil in average daily attendance at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1977-78

State or other area	Major function						
	Total	Adminis- tration ^{1/}	Instruction ^{1/}	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	\$1,724	\$ 81	\$1,123	\$ 17	\$ 68	\$202	\$232
Alabama.....	1,212	32	806	27	43	103	199
Alaska.....	3,515	444	2,212	(1/)	192	668	(1/)
Arizona.....	1,534	57	1,046	NA	66	257	108
Arkansas.....	1,089	95	695	63	53	112	130
California.....	1,771	35	1,228	9	26	172	300
Colorado.....	1,820	267	1,017	71	(1/)	261	204
Connecticut.....	1,898	71	1,430	57		2/249	(2/)
Delaware.....	1,973	86	1,210	22	98	272	285
District of Columbia.....	2,508	118	1,590	45	38	366	350
Florida.....	1,437	67	1,297	(3/)	45	160	187
Georgia.....	1,217	118	761	60	--	232	46
Hawaii.....	1,894	119	1,249	40	47	172	268
Idaho.....	1,275	50	944	5	68	160	48
Illinois.....	1,804	81	1,204	16	67	241	194
Indiana.....	1,415	48	915	12	65	194	181
Iowa.....	1,699	143	1,133	2	9	214	199
Kansas.....	1,577	60	1,026	9	77	194	211
Kentucky.....	1,162	31	808	10	76	122	115
Louisiana.....	1,364	180	779	30	99	138	138
Maine.....	1,362	43	1,000	7	85	171	55
Maryland.....	2,008	49	1,297	19	93	275	275
Massachusetts.....	2,193	80	1,497	33	92	270	221
Michigan.....	2,075	92	1,226	8	105	244	399
Minnesota.....	1,868	76	1,200	16	115	202	239
Mississippi.....	1,143	116	838	15	66	108	--
Missouri.....	1,462	60	1,005	11	80	184	122
Montana.....	1,852	68	1,246	20	88	205	224
Nebraska.....	1,689	202	1,169	10	72	222	13
Nevada.....	1,567	37	1,030	12	64	205	218
New Hampshire.....	1,325	22	925	16	71	167	124
New Jersey.....	2,304	91	1,453	39	91	277	353
New Mexico.....	1,484	48	1,001	12	74	176	173
New York.....	2,712	88	1,624	27	144	258	571
North Carolina.....	1,274	37	918	6	51	119	143
North Dakota.....	1,519	60	994	3	113	195	155
Ohio.....	1,531	61	985	9	53	190	233
Oklahoma.....	1,376	32	905	6	58	174	181
Oregon.....	1,993	82	1,290	11	87	230	293
Pennsylvania.....	1,945	68	1,178	27	83	236	352
Rhode Island.....	1,988	57	1,352	19	71	205	284
South Carolina.....	1,190	109	756	9	39	129	149
South Dakota.....	1,376	87	1,028	10	74	178	7
Tennessee.....	1,224	24	809	6	53	129	204
Texas.....	1,465	282	948	17	35	176	87
Utah.....	1,250	23	808	6	37	144	112
Vermont.....	1,578	65	1,004	14	88	113	185
Virginia.....	1,421	35	1,019	10	71	211	95
Washington.....	1,908	61	1,354	10	97	268	126
West Virginia.....	1,424	44	944	13	107	170	147
Wisconsin.....	1,941	52	1,272	9	102	214	292
Wyoming.....	1,866	181	1,060	110	84	212	219
Outlying Areas:							
American Samoa.....		0	R	E	P	O	R
Chal Zone.....	1,796	125	1,290	--	R	T	44
Commonwealth of the Northern Mariana.....	831	49	742	19	15	6	--
Cu.....	1,614	35	1,291	21	134	58	75
Puerto Rico.....	654	32	514	10	13	43	41
Virgin Islands.....	1,335	58	1,098	13	55	11	--

1/ Data are included in other accounts.
 2/ Data for column 8 included in column 7.
 3/ Data for column 5 included in column 4.

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Table 8.—Percent distribution of current expenditures at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1977-78

State or Other Area	Total	Major function					
		Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	100.0	4.7	65.1	1.0	3.9	11.7	13.5
Alabama.....	100.0	3.6	66.5	2.2	3.7	8.5	16.5
Alaska.....	100.0	3.6	62.9	(1/)	5.5	19.0	(1/)
Arizona.....	100.0	3.7	68.2	NA	4.2	16.8	7.0
Arkansas.....	100.0	8.0	63.8	0.3	4.9	10.3	12.0
California.....	100.0	2.0	69.3	0.5	1.5	9.7	16.9
Colorado.....	100.0	14.7	55.9	3.9	(1/)	14.3	11.2
Connecticut.....	100.0	3.7	75.3	3.0	4.8	2/13.1	(2/)
Delaware.....	100.0	4.4	61.3	1.1	5.0	13.8	14.5
District of Columbia.....	100.0	4.7	63.4	1.8	1.6	14.6	14.0
Florida.....	100.0	4.7	3/67.3	(3/)	3.1	11.1	13.0
Georgia.....	100.0	9.7	62.5	4.9	--	19.1	3.8
Hawaii.....	100.0	6.3	65.9	2.1	2.5	9.1	14.1
Idaho.....	100.0	3.9	74.0	0.7	5.3	12.6	3.8
Illinois.....	100.0	4.5	66.7	0.9	3.7	13.4	10.8
Indiana.....	100.0	3.4	64.7	0.9	4.6	13.7	12.8
Iowa.....	100.0	8.4	66.6	0.1	0.5	12.6	11.7
Kansas.....	100.0	3.8	65.1	0.6	4.9	12.3	13.4
Kentucky.....	100.0	2.6	69.5	0.8	6.6	10.5	9.9
Louisiana.....	100.0	13.2	57.2	2.2	7.3	10.1	10.1
Maine.....	100.0	3.2	73.4	0.5	6.2	12.6	4.1
Maryland.....	100.0	2.4	64.6	1.0	4.6	13.7	13.7
Massachusetts.....	100.0	3.6	68.3	1.5	4.2	12.3	10.1
Michigan.....	100.0	4.4	59.1	0.4	5.4	11.8	19.3
Minnesota.....	100.0	4.1	64.2	0.9	6.2	10.8	13.8
Mississippi.....	100.0	10.1	73.3	1.3	5.8	9.5	--
Missouri.....	100.0	4.1	68.7	0.8	5.5	12.6	8.3
Montana.....	100.0	3.7	67.3	1.1	4.8	11.1	12.1
Nebraska.....	100.0	12.0	69.2	0.6	4.3	13.2	0.8
Nevada.....	100.0	2.4	65.8	0.8	4.1	13.1	13.9
New Hampshire.....	100.0	1.7	69.8	1.2	5.3	12.6	9.3
New Jersey.....	100.0	4.0	63.1	1.7	3.9	12.0	15.3
New Mexico.....	100.0	3.2	67.5	0.8	5.0	11.8	11.6
New York.....	100.0	3.2	59.9	1.0	5.3	9.5	21.1
North Carolina.....	100.0	2.9	72.0	0.4	4.0	9.4	11.2
North Dakota.....	100.0	4.0	65.4	0.2	7.4	12.8	10.2
Ohio.....	100.0	4.0	64.3	0.6	3.4	12.4	15.2
Oklahoma.....	100.0	3.8	65.8	0.5	4.2	12.6	13.2
Oregon.....	100.0	4.1	64.7	0.6	4.4	11.5	14.7
Pennsylvania.....	100.0	3.5	60.6	1.2	4.3	12.2	18.1
Rhode Island.....	100.0	2.9	68.0	0.9	3.6	10.3	14.3
South Carolina.....	100.0	9.1	63.5	0.8	3.3	10.8	12.5
South Dakota.....	100.0	6.3	74.7	0.7	5.4	12.9	--
Tennessee.....	100.0	2.0	66.1	0.5	4.3	10.6	16.6
Texas.....	100.0	13.8	64.7	1.2	2.4	12.0	5.9
Utah.....	100.0	1.8	64.7	0.5	2.9	11.5	18.5
Vermont.....	100.0	4.1	63.6	0.9	5.6	13.5	12.4
Virginia.....	100.0	2.5	71.7	0.7	5.0	13.5	6.7
Washington.....	100.0	3.2	71.0	0.5	5.1	13.7	6.6
West Virginia.....	100.0	3.1	66.3	0.9	7.5	11.9	10.3
Wisconsin.....	100.0	2.7	65.5	0.4	5.3	11.0	15.1
Wyoming.....	100.0	9.7	56.8	5.3	4.5	11.4	11.7
Outlying Areas:							
American Samoa.....	N	O	R	E	P	O	R
Canal Zone.....	100.0	6.9	71.8	--	--	2.5	15.6
Commonwealth of the Northern Marianas.....	100.0	5.9	89.3	2.3	1.8	0.8	--
Guam.....	100.0	2.2	80.0	1.3	8.3	3.6	4.7
Puerto Rico.....	100.0	5.0	78.6	1.5	2.0	6.6	6.3
Virgin Islands.....	100.0	4.3	82.2	1.0	4.1	8.3	--

1/ Data are comingled with other accounts.
 2/ Data for column 8 included in column 7.
 3/ Data for column 5 included in column 4.

NA Data not available.

Table 9.--Public elementary and secondary school average daily attendance and expenditures at the local level, reported for administration of P.L. 81-874 and P.L. 89-10, by State or other area: Aggregate United States, 1977-78

State or other area	Average daily attendance (ADA)	Current expenditures as defined by P.L. 81-874 and P.L. 89-10			Increase from 1976-77				
		Total	From Federal sources	From State and local sources					
		Total	From Federal sources	From State and local sources	Average per pupil in ADA				
1	2	3	4	5	6				
50 States and D.C.	40,079,590	\$69,866,293,970	\$9,916,890,433	\$64,749,403,537	\$1,738.20	11.4			
Alabama.....	702,880	898,115,294	101,770,000	796,364,294	1,277.79	13.7			
Alaska.....	82,377	287,310,649	37,491,000	249,819,649	3,487.75	8.1			
Arizona.....	470,214	731,825,367	52,512,000	679,313,367	1,556.15	3.9			
Arkansas.....	433,282	470,790,209	43,903,000	426,887,209	4,086.57	10.0			
California.....	4,425,876	7,956,099,008	654,984,206	7,301,114,802	1,797.63	12.9			
Colorado.....	523,536	966,929,258	47,452,000	919,087,258	1,846.92	15.8			
Connecticut.....	555,449	1,009,957,346	35,622,761	1,028,336,585	1,915.49	13.0			
Delaware.....	107,049	211,781,951	19,050,819	192,731,132	1,978.36	8.2			
District of Columbia.....	99,863	728,009,152	72,928,523	185,080,629	2,583.63	9.7			
Florida.....	1,444,646	2,095,444,831	216,585,069	1,868,859,762	1,443.57	8.6			
Georgia.....	997,603	1,232,555,821	137,595,833	1,094,959,988	1,235.52	3.0			
Hawaii.....	157,312	306,304,305	38,097,796	268,206,509	1,947.11	9.7			
Idaho.....	187,769	246,000,000	31,864,000	214,136,000	1,310.12	18.1			
Illinois.....	1,935,346	3,618,939,936	188,356,820	3,430,583,116	1,869.92	10.5			
Indiana.....	1,033,180	1,477,638,811	67,300,000	1,410,338,811	1,430.19	8.7			
Iowa.....	551,136	977,404,058	39,837,042	937,566,996	1,773.44	9.7			
Kansas.....	405,469	656,658,747	44,407,000	612,251,747	1,619.50	8.4			
Kentucky.....	637,644	750,541,712	97,573,000	652,968,712	1,177.05	12.3			
Louisiana.....	751,221	1,046,130,865	99,931,403	946,199,462	1,392.57	17.6			
Maine.....	222,550	307,672,409	23,444,000	284,228,409	1,382.49	11.8			
Maryland.....	736,403	1,477,806,746	92,657,000	1,384,849,746	2,006.38	10.1			
Massachusetts.....	1,001,857	2,242,281,048	59,842,000	2,182,439,048	2,238.12	11.8			
Michigan.....	1,811,457	3,532,697,525	156,865,000	3,375,832,525	1,950.20	12.3			
Minnesota.....	784,314	1,484,648,449	58,186,000	1,426,462,449	1,892.93	9.1			
Mississippi.....	470,006	543,781,773	49,928,000	455,853,773	1,156.97	17.0			
Missouri.....	823,733	1,223,191,379	106,612,411	1,116,578,968	1,484.94	13.0			
Montana.....	152,187	285,503,185	24,207,773	261,295,412	1,876.00	11.3			
Nebraska.....	286,095	484,939,880	26,883,964	458,055,916	1,695.03	9.6			
Nevada.....	131,471	208,548,108	13,804,066	194,744,062	1,586.27	13.6			
New Hampshire.....	158,980	223,315,896	14,496,057	208,819,839	1,404.68	6.4			
New Jersey.....	1,236,759	2,901,322,831	120,171,671	2,781,151,160	2,345.91	12.6			
New Mexico.....	259,354	386,300,417	59,487,000	326,813,417	1,489.47	12.7			
New York.....	2,743,544	7,433,200,757	363,645,161	7,069,555,596	2,709.34	12.2			
North Carolina.....	1,095,128	1,418,578,424	125,613,774	1,292,864,650	1,295.26	11.9			
North Dakota.....	121,136	183,916,000	18,723,000	165,193,000	1,518.26	13.1			
Ohio.....	1,985,160	3,056,210,701	120,408,342	2,935,802,359	1,539.53	11.0			
Oklahoma.....	554,274	776,574,744	77,526,769	699,047,975	1,401.07	12.4			
Oregon.....	425,042	858,046,057	65,399,714	792,646,343	2,018.73	11.4			
Pennsylvania.....	1,940,316	3,799,114,267	286,304,978	3,512,809,289	1,957.99	10.3			
Rhode Island.....	150,161	292,313,644	16,249,000	276,064,644	1,946.67	13.4			
South Carolina.....	579,442	698,959,330	93,579,422	605,379,908	1,206.26	8.4			
South Dakota.....	134,004	184,115,671	24,905,677	159,209,994	1,373.96	10.4			
Tennessee.....	819,028	1,015,393,442	78,647,804	936,745,638	1,239.75	11.3			
Texas.....	2,587,556	3,842,363,000	390,966,000	3,521,407,000	1,484.94	17.0			
Utah.....	305,976	387,687,647	31,887,568	355,700,079	1,267.05	3.9			
Vermont.....	96,234	153,148,137	8,374,310	144,773,827	1,591.41	10.3			
Virginia.....	994,248	1,418,401,572	173,379,631	1,244,723,941	1,426.31	3.8			
Washington.....	713,713	1,357,093,922	123,893,000	1,233,260,922	1,901.46	119.2			
West Virginia.....	360,828	515,776,991	38,992,086	476,784,905	1,429.43	12.2			
Wisconsin.....	810,773	1,571,255,591	70,494,899	1,500,760,692	1,937.97	12.8			
Wyoming.....	85,944	160,376,127	8,619,450	151,756,677	1,866.05	10.3			
Outlying Areas:									
American Samoa.....	N	O	R	E	P	O	R	T	
Canal Zone.....	9,657		18,227,454		18,227,454			1,887.49	8.3
Commonwealth of the Northern Marianas.....	4,107		3,938,804		1,421,791		2,517,013	959.05	2/NA
Guam.....	24,956		42,012,304		4,856,000		37,156,304	1,683.46	12.3
Puerto Rico.....	676,777		485,890,830		100,053,000		385,837,830	717.95	14.6
Virgin Islands.....	24,136		36,207,972		4,178,073		32,029,894	1,500.16	4.8

1/ Large increase due to unusually large payment to retirement fund.
 2/ Commonwealth of the Northern Marianas is a newly formed jurisdiction with no prior data.

Appendix

Reproduction of
NCES Form 2350-6

Appendix—Reproduction of NCES Form 2350-6

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE EDUCATION DIVISION WASHINGTON, O.C. 20202 ELEMENTARY-SECONDARY GENERAL INFORMATION SYSTEM (ELSEGIS IX) FALL SURVEY, PART 4, FISCAL REPORT FOR FISCAL YEAR 1978 (This report is authorized by law (20 U.S.C. 1221e-1). While you are not required to respond, your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.)		FORM APPROVED OMB NO. 51-R0702 DUE DATE: MARCH 15, 1978 DATE PREPARED STATE (or territory)		
NOTE: Report all amounts to the nearest dollar. Before completing this form, read instructions carefully.				
HANDBOOK II REFERENCE ACCOUNT NUMBERS	REVENUE AND NONREVENUE RECEIPTS FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION		REPORT TO NEAREST DOLLAR	
	ITEM			
10	1. REVENUE FROM LOCAL SOURCES a. PROPERTY TAXES b. OTHER SOURCES			
20	2. REVENUE FROM INTERMEDIATE SOURCES			
30a and 1711a	3. REVENUE FROM STATE SOURCES			
30b, 40 and 1711b	REVENUE FROM FEDERAL SOURCES BY PROGRAM			
	4. ELEMENTARY/SECONDARY EDUCATION ACT, ESEA			
	5. NATIONAL DEFENSE EDUCATION ACT, NDEA			
	6. PUBLIC LAW 81-815 (school construction)			
	7. PUBLIC LAW 81-874 (maintenance and operation)			
	8. VOCATIONAL EDUCATION			
	9. SCHOOL LUNCH, SPECIAL MILK, AND RELATED CHILD FEEDING PROGRAMS a. CASH b. VALUE OF DONATED COMMODITIES			
	10. EMERGENCY SCHOOL ASSISTANCE PROGRAM, ESAP			
	11. ALL OTHER REVENUE FROM FEDERAL SOURCES			
	12. TOTAL REVENUE FROM FEDERAL SOURCES			
50-70	13. TOTAL NONREVENUE RECEIPTS			
10-70	14. TOTAL ALL RECEIPTS (1a + 1b + 2 + 3 + 12 + 13)			
CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS				
	A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 88-10 AND PUBLIC LAW 81-874	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTER-MEDIATE AGENCIES	TOTAL
100	15. ADMINISTRATION			
200	16. INSTRUCTION			
300/400	17. ATTENDANCE AND HEALTH SERVICES			
500	18. PUPIL TRANSPORTATION SERVICES			
600/700	19. OPERATION AND MAINTENANCE OF PLANT			
800	20. FIXED CHARGES			

NCES FORM 2350-6, 12/77 REPLACES OE FORM 2350-6, WHICH IS OBSOLETE.

CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS (Continued)

HANDBOOK II REFERENCE ACCOUNT NUMBERS	A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874 (continued)	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTER- MEDIATE AGENCIES	TOTAL
.930 and 1711	21. NET EXPENDITURES FOR FOOD SERVICES			
1000	22. NET EXPENDITURES FOR STUDENT BODY ACTIVITIES			
	23. FREE PUBLIC SUMMER SCHOOLS			
	24. TOTAL EXPENDITURES			
12 and 13	25. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS (reimbursement for expenditures shown in items reported above)	\$	\$	\$
	Expenditures made from Federal funds granted under Public Law 89-10 (included in above items)			
	26. ESEA, TITLE I	\$	\$	\$
	27. ESEA, TITLE II			
	28. ESEA, TITLE III			
	29. TOTAL EXCLUSIONS (sum of lines 25 thru 28)	\$	\$	\$
	30. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10 (line 24 minus line 29)	\$	\$	\$

ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL

31. AVERAGE DAILY ATTENDANCE THROUGH GRADE 12 OF PUBLIC SCHOOL PUPILS SERVED BY PROGRAMS FOR WHICH EXPEN- DITURES ARE REPORTED ON LINE 30	SUMMER SCHOOL IN FTE	REGULAR DAY SCHOOL	TOTAL

32. CURRENT EXPENDITURE PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10	LINE 30 (total)	divided by	LINE 31 (total)	ADA	equals	EXPENDITURE PER PUPIL (to the nearest cent)
	\$					\$

33. EXPENDITURES FOR CURRENT PURPOSES FROM FEDERAL FUNDS OTHER THAN ESEA, TITLES I, II, AND III INCLUDED IN LINE 30	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTER- MEDIATE AGENCIES	TOTAL
	\$	\$	\$
34. OTHER CURRENT EXPENDITURES (not included above)	\$	\$	\$
EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE AGENCY ADMINISTRATION			
35. CAPITAL OUTLAY (sites, buildings, improvements, etc.)	\$	\$	\$
36. DEBT SERVICE	a. PAYMENTS FOR INTEREST		
	b. PAYMENTS FOR PRINCIPAL		
	c. OTHER EXPENDITURES FOR DEBT SERVICE		
37. EXPENDITURES FOR INTERMEDIATE ADMINISTRATIVE AGENCIES			
38. EXPENDITURES FOR STATE EDUCATION AGENCY ADMINISTRATION			
39. TOTAL (sum of lines 34 thru 38)	\$	\$	\$

CERTIFICATION - I HEREBY CERTIFY that, to the best of my knowledge and belief, the above data in lines 15 thru 31 constitute a full and true report of expenditures for and average daily attendance of students in free public elementary and secondary schools in (name of State) during the 1976-77 school year as defined for purposes of Public Law 89-10.

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL _____
SIGNATURE OF AUTHORIZED OFFICIAL _____

SUBMIT COMPLETED FORM TO:
Assistant Secretary for Education
National Center for Education Statistics
Elementary-Secondary Surveys Branch
400 Maryland Avenue, SW
Washington, D.C. 20202

PREPARED BY (name and title) _____

AGENCY TELEPHONE	AREA CODE	NUMBER	EXTENSION
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**PLEASE READ THESE INSTRUCTIONS AND DEFINITIONS BEFORE COMPLETING NCES FORM 2350-6.
MAIL THE COMPLETED FORM TO ASE, NCES.**

SPECIAL DEFINITIONS

Local Education Agency. means a board of education or other legally constituted local school authority having administrative control and direction of free public education in a county, township, independent, or other school district located within a State. Such term includes any State agency which directly operates and maintains facilities for providing free public education (within a county, township or other political subdivision of a State).

Free Public Education. means education which is provided at public expense, under public supervision and direction, without tuition charge, and which is provided as elementary or secondary school education in the applicable State, excluding any education provided beyond grade 12.

Current Expenditures. means expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities, but not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds granted under Titles I, II, or III of the Elementary and Secondary Education Act of 1965 (Public Law 89-10).

Average Daily Attendance. Should be reported in accordance with State law, except that the ADA for education beyond grade 12 and for adult education should be excluded; also, exclude the ADA of pupils for whom tuition payments are received from patrons. Where summer school expenditures are included, Average Daily Attendance (in full time equivalence) of pupils involved must be included.

REVENUE AND NONREVENUE RECEIPTS

Revenue receipts are additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. State contributions to retirement systems, pensions funds, and social security are to be included. Do not include moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State museums, teacher retirement, teacher placements, etc.

Revenue from local sources. Enter all revenue produced within the school district and available to the district in the amount produced. These school districts may be common school districts, elementary school districts, high school districts, unified school districts, town school districts, city school districts, county school districts, divisions, reorganized school districts, cooperative school districts, dependent school districts, independent school districts, etc.

Line 1a. Report money from local levies on the real and personal property in the school districts. Interest and penalties on delinquent property taxes are also reported here.

Line 1b. Include other taxation, appropriations, and income from permanent funds and endowments, receipts from the sale of junk, fines, interest on bank deposits and investments, temporary rents and any other revenue receipts from local governments not included elsewhere. Also include revenue from funds collected for tuition and transportation paid by patrons, gifts from philanthropic foundations and gifts from private individuals or organizations. Net receipts from food services, student body or other activities should also be included.

Line 2. Revenue from intermediate sources. Include all funds collected by an intermediate administrative unit, or a political subdivision between school districts and the State, and used for public elementary and secondary school purposes, except money collected by an intermediate unit as an agent for the local district, and returned to the local school district in the same amount as collected (or less only collection costs), is recorded as revenue from local sources. Funds from taxation and appropriation, income from permanent funds and endowments and other cash and noncash revenue receipts are to be included.

An illustration of revenue from intermediate sources is the case of a county intermediate administrative unit which collects taxes within the several local school districts in the county, and distributes the money thus collected to the local districts on some flat-grant or equalization-aid basis. Another illustration is a county that is not a school unit of any kind, but which may collect and distribute money for school purposes as described in the preceding illustration.

If the school district operating the schools is countywide, the revenue from county sources should be reported as revenue from local sources.

Line 3. Revenue from State Sources. Include revenues from the State for operation of the State board and State department of education and all funds collected by the State and distributed to intermediate and local school districts in amounts different from those which were collected within such local units. Examples of the kinds of revenue recorded in the accounts under this classification are State grants of money for such things as: General school purposes, Vocational education, Transportation, Special education for exceptional children, Textbooks, Capital outlay, Debt service, Tuition, Consolidation aid, Mining camp aid, Aid for orphans, Library aids, Salaries of officials Cost-of-living adjustments, Visiting teacher programs, Driver education, Child care centers, and Evening school salaries.

Do not include moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State museums, teacher retirement, teacher placements, etc.

Enter the total of all State money collected by the State and distributed to local education agencies through State taxation and appropriation, State permanent funds and endowments, cash and noncash revenue receipts. Include receipts for school services that do not go through the books of the local school system; e.g., State contributions to employee retirement systems and value of textbooks furnished by the State.

DO NOT INCLUDE funds from Federal sources which are distributed through the State education agency. Such Federal funds are to be included in items 4 through 12. This instruction is consistent with revision of Handbook II made by the U.S. Office of Education - Committee on Educational Data Systems (OE-CEDS) School Finance Standing Committee. The change was transmitted to the State education agencies by a memorandum dated February 16, 1966.

Lines 4-12. Revenue from Federal sources. Include ALL Federal funds for State and intermediate administration AND those going to local school systems either directly or through the State as a distribution agency. Do not include Federal funds going to agencies other than the local public school systems, e.g., that part of ESEA Title I dealing with programs for State operated or supported schools for the handicapped.

Line 13. Enter the total amount received by local education agencies from the sale of bonds, real property and equipment, loans, and proceeds from insurance adjustments.

CURRENT EXPENDITURES (Do not include funds for State or intermediate administration)

Column (1). Report only expenditures by local educational agencies. Where the intermediate or State agency functions as a local educational agency, their expenditures for free public elementary and secondary education are to be included in this column.

Column (2). Report direct State and/or intermediate agency expenditures for operation of free public elementary and secondary schools at the local level, where such expenditures are not recorded in the regular accounts of the local educational agency; e.g., State contributions to employee retirement and textbooks furnished by the State, and therefore have not been reported in Column (1). Do not include expenditures for State institutional schools, or for State or intermediate administration.

Lines 15-20. Only the expenditures for operation of schools through grade 12 should be included. Exclude Outgoing Transfer Accounts, 1400 Series, except for the transfer of funds and pupils to local educational agencies in other States; in such cases, both the money AMOUNT transferred and the ADA should be included for the State of residence and excluded from the ADA and expenditures for the RECEIVING State.

Line 21. Report only NET cash expenditures made by the local education agencies from Federal, State, and local tax sources to cover the deficit for food services (including the special milk program, school lunch and related child feeding programs, but excluding the value of commodities received from the Federal government and income from sales). Net expenditures can be obtained by two methods: (1) subtracting income from sales of lunches from gross cash expenditures OR (2) reporting all tax dollars from Federal, State and local sources.

Line 22. Report only expenditures from public school funds to cover deficits for student-body activities (such as interscholastic athletics, entertainments, etc.) which are not part of the regular instructional program; exclude expenditures charged against receipts from the sale of tickets, student activity fees, etc.

Line 23. Include current expenditures for summer schools only when provided under public supervision and direction at public expense (without tuition charge). If these expenditures are already included in lines 1 through 9, do not enter a dollar figure here; instead, insert note "included in lines 1 through 9." If you cannot furnish ADA for summer school, do not report expenditures for summer school.

Line 25. Report tuition and transportation fees received from patrons which are a reimbursement for items of expenditure reported in lines 1 through 9.

Lines 26-28. Report expenditures made from Federal funds granted under Title I for the education of children of low income families under Title II for school library resources, textbooks, and other instructional materials and under Title III for supplementary educational centers and services. Report only expenditures that have been included in the expenditures reported in lines 15-20. If these moneys do not go through the books of local school systems, please report the amount in parentheses and explain.

ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL DATA

Line 31. Include average daily attendance for summer school pupils if line 23 is completed or if summer school expenditures are included on lines 15-20. Summer school average daily attendance should be adjusted to full-time equivalence of regular day school attendance.

Line 33. Pursuant to Part B, Sections 121 through 123 of Public Law 91-230, in order to administer "Special Incentive Grants," it is necessary for the U.S. Office of Education to establish an effort index. To do this, information is needed on the amount of Federal funds (other than ESEA, Titles I, II, and III) included in the expenditures reported on line 30. If actual expenditure data is not available, please report your best estimate of the included expenditures made from Federal funds.

Line 34. Include here any CURRENT EXPENDITURES not reported in lines 15-23. Enter expenditures for services provided by the school system for the community, such as recreational activities, civic activities, public libraries operated by the school system, child care centers of the school system, welfare activities of the school system, services to nonpublic school pupils, etc. Include expenditures for summer Head Start programs operated as part of the school system's program.

EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE ADMINISTRATION

Line 35. Enter the amount spent by and for local education agencies to acquire and improve sites, construct and equip buildings, and purchase other equipment (classified as capital outlay).

Line 36a. Enter the amount spent by and for local education agencies for interest payments on bonds, and short-term and long-term loans. School-housing authority interest payments should also be included.

Line 36b. Enter the amount spent by and for local education agencies for payments on principal to retire serial bonds, short- and long-term loans, warrants or bills; include payments on principal to school-housing authorities.

Line 37. Include expenditures for administration by county or other intermediate administrative units.

Line 38. Include expenditures for administration by State board of education and State department of education (excluding expenditures for vocational rehabilitation and salaries for personnel for supplementary services such as State library, State museum, teacher retirement, and teacher placement, etc.).

Related NCES Publications

- NCES 78-105 Education Directory, 1977-78: Public School Systems.
- NCES 77-154 Preprimary Enrollment, October 1975.
- NCES 78-100 Bond Sales for Public School Purposes, 1975-76.
- NCES 79-108 Revenues and Expenditures for Public Elementary and Secondary Education, 1976-77.
- NCES 78-133 Statistics of Public Elementary and Secondary Day Schools, 1977-1978 School Year (Final).
- NCES 77-153 Course Offerings, Enrollments, and Curriculum Practices in Public Secondary Schools, 1972-73.
- NCES 76-150 Summary of Offerings and Enrollments in Public Secondary Schools, 1972-73.
- NCES 76-152 Statistics of State School Systems, 1973-74.
- NCES 76-146 Statistics of Local Public School Systems, Pupils and Staff, Fall 1971.
- NCES 76-156 Statistics of Local Public School Systems, Finance, 1972-73.
- NCES 79-101 Education Directory, State Education Agency Officials, 1978.
- NCES 80-101 Nonpublic School Statistics, 1978-79.
The Condition of Education, Statistical Report, 1979 Edition, Vol. 1.
The Condition of Education, NCES Program and Plans, 1979 Edition, Vol. 2.
- NCES 79-401 Digest of Education Statistics, 1979.
- NCES 79-412 Statistics of Trends in Education, 1967-88 thru 1977-78.
- NCES 78-403 Projections of Education Statistics to 1986-87.
- NCES 79-432 Education in the United States: Statistics Highlights through 1977-78.