

DOCUMENT RESUME

ED 313 422

TM 014 188

TITLE Common Core of Data (CCD) Part VI: Revenues and Current Expenditures for Public Elementary and Secondary Education FY 83-85.

INSTITUTION National Center for Education Statistics (ED), Washington, DC.

REPORT NO EF-000086

PUB DATE 85

NOTE 52p.; For the corresponding data file, see TM 014 189.

PUB TYPE Guides - Non-Classroom Use (055) -- Statistical Data (110) -- Tests/Evaluation Instruments (160)

EDRS PRICE MF01/PC03 Plus Postage.

DESCRIPTORS \*Databases; \*Educational Finance; \*Income; National Surveys; Online Systems; \*Public Schools; \*School District Spending; School Statistics; \*State Departments of Education; Statistical Data

IDENTIFIERS \*Common Core of Data

ABSTRACT

Statistics on the state-level financial status of public schools are provided for fiscal years (FYs) 1983, 1984, and 1985, along with documentation for the use of an associated database file. The data provide current information about aggregate public school revenues and expenditures collected and reported at the state level. Data for FY 1985 include allocation data as of October 20, 1986. Data for FY 1984 include statistical data as of October 22, 1986. Data for FY 1983 include statistical data as of October 30, 1986. In addition to state data, statistics are provided for the District of Columbia and six United States Territories. The Virgin Islands and American Samoa did not respond for FY 1985 and FY 1984, respectively. The documentation includes a file description, record layout charts, data element descriptions, blank report form, a worksheet for computing expenditures for non-instructional services, a list of state codes, a list of variables, and instructions and definitions for the collection of the data. (TJH)

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COMMON CORE OF DATA (CCD) PART VI - REVENUES & CURRENT  
EXPENDITURES FOR PUBLIC ELEMENTARY & SECONDARY  
EDUCATION FY 83-85

TM014188

(Reserve)

EF 000 086

U.S. Department of Education  
Office of Educational Research and Improvement  
Washington, D.C. 20202  
**DATA BASE DOCUMENTATION**  
(Authority: Public Law 93-502, Section 552)

**PART I — SURVEY SUMMARY**

**A TITLE** Common Core of Data (CCD)  
Part VI - Revenues and Current Expenditures for Public Elementary and Secondary Education FY 83-85

**B DESCRIPTION**  
This survey provides current information about aggregate public school revenues and expenditures collected and reported at the State level, for Fiscal Years 1983 through 1985. Data for Fiscal Year 1985 are allocation data as of October 20, 1986. Data for Fiscal Year 1984 are statistical data as of October 22, 1986. Data for Fiscal Year 1983 are statistical data as of October 30, 1986.

**C SURVEY METHODOLOGY**

|   |  |
|---|--|
| <b>1 UNIVERSE OR SAMPLE</b><br>50 States, the District of Columbia, and 6 Territories for each of three years | <b>2 RESPONDENTS</b><br>State Education Agencies |
| <b>3 DATE OF COVERAGE</b><br>FY 83-85   | <b>4 FREQUENCY OF SURVEY</b><br>Annual           |
|   | <b>5 RESPONSE RATE</b><br>98.2%                  |

**6 HIGHLIGHTS**  
The Virgin Islands did not respond for FY 1985. American Samoa and Trust Territory did not respond for FY 1984. Records appear for these territories for these years, but contain all missing values.  
  
The file is zero filled except for '.', indicating missing values, and 'N', indicating data items that are "not applicable".

**D RELATED STUDIES**

**1 SURVEYS**  
Common Core of Data Part VI - Revenues and Current Expenditures for Public Elementary and Secondary Education FY 1982 and Part VIII Revenues and Expenditures for Public Elementary and Secondary Education FY 1981.

**2 PUBLICATIONS**

none

IF SPONSORING AGENCY IS NOT OERI (Spec. IV)

881104188

**DATA BASE DOCUMENTATION***(Reserve)***PART II - FILE DESCRIPTION****A TITLE**

Common Core of Data (CCD)  
Part VI - Revenues and Expenditures for Public Elementary and Secondary Education  
FY 83-85

**B FILE NAME**

(SAS file name is "PART6")

**C TAPE SERIAL NUMBER****D TAPE STATUS**

As of 10-30-86

**E STANDARD TAPE SPECIFICATIONS**

|  |                            |
|--|----------------------------|
| 1 NUMBER OF TRACKS<br>9 - Track                | 2 DENSITY<br>6250 BPI      |
| 3 PARITY<br>Odd                                | 4 LABEL(S)<br>IBM Standard |
| 5 CODE CONVENTION<br>SAS System Specifications |                            |

**F FILE DIMENSIONS**

|                          |                                |
|--------------------------|--------------------------------|
| 1 RECORD LENGTH<br>275   | 2 RECORD FORMAT<br>Fixed Block |
| 3 BLOCKING FACTOR<br>119 | 4 MAXIMUM BLOCK SIZE<br>32720  |
| 5 RECORD COUNT           |                                |

171 (57 States and Territories for each of 3 years)

**G SEQUENCE**

1. OE State Code (STED) Ascending Order
2. Survey Year (SURVEAR) Descending Order

DATA BASE DOCUMENTATION FOR  
XEEQSB.CCDVI.DBSE1030.STD.A838485

COMMON CORE OF DATA (CCD)  
PART VI - REVENUES AND CURRENT EXPENDITURES  
FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, FY 83-85  
(LRECL=430, BLKSIZE=9600, 171 PHYSICAL RECORDS)

| NAME     | TYPE | POS.    | NBR | DESCRIPTION                             |
|----------|------|---------|-----|---|
| STED     | N    | 001-002 | 2   | OE STATE CODE                           |
| SURVYEAR | N    | 003-004 | 2   | SURVEY YEAR                             |
| STFIPS   | N    | 005-006 | 2   | FEDERAL INFO PROCES STANDARDS 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-NONINSTR-LSD                    |
| E__06    | N    | 148-156 | 9   | CUR EXP-NONINSTR-STATE/OTH AGY          |
| T__04    | N    | 157-166 | 10  | TOTAL CUR EXP-NONINSTRUCTIONAL SERVICE  |
| 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                        |
| E__01    | N    | 303-313 | 11  | CUR EXP PL97-35-LSD                     |
| E__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__17    | 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__18    | N    | 391-400 | 10  | TOTAL OTHER FIXED CHARGES               |
| T__19    | N    | 401-410 | 10  | TOTAL FIXED CHARGES-LEA                 |
| T__20    | N    | 411-420 | 10  | TOTAL FIXED CHARGES-STATE/OTH AGY       |
| T__21    | N    | 421-430 | 10  | TOTAL FIXED CHARGES                     |

**DATA BASE DOCUMENTATION**

(Reserve)

**PART II - FILE DESCRIPTION**

**A TITLE**

Common Core of Data (CCD)  
Part VI - Revenues and Expenditures for Public Elementary and Secondary Education  
FY 83-85

**B FILE NAME**

**C TAPE SERIAL NUMBER**

**D TAPE STATUS**

As of 10-30-86

**E STANDARD TAPE SPECIFICATIONS**

**1 NUMBER OF TRACKS**

9 - Track

**2 DENSITY**

6250 BPI

**3 PARITY**

Odd

**4 LABEL(S)**

IBM Standard

**5 CODE CONVENTION**

EBCDIC

**F FILE DIMENSIONS**

**1 RECORD LENGTH**

430

**2 RECORD FORMAT**

Fixed Block

**3 BLOCKING FACTOR**

20

**4 MAXIMUM BLOCK SIZE**

9600

**5 RECORD COUNT**

171 (57 States and Territories for each of 3 years)

**G SEQUENCE**

1. OE State Code (STED: Position 001-002) Ascending Order
2. Survey Year (SURVYEAR: Position 003-004) Descending Order

**DATA BASE DOCUMENTATION**

(Reserve)

**PART II - FILE DESCRIPTION**

**A TITLE**

Common Core of Data (CCD)  
Documentation dataset for Part VI - Revenues and Expenditures for Public  
Elementary and Secondary Education FY 83-85

**B FILE NAME**

**C TAPE SERIAL NUMBER**

**D TAPE STATUS**

As of 10-30-86

**E STANDARD TAPE SPECIFICATIONS**

|                                 |  |
|---------------------------------|--|
| 1 NUMBER OF TRACKS<br>9 - Track | 2 DENSITY<br>6250 FPI                                |
| 3 PARITY<br>Odd                 | 4 LABELS<br>IBM Standard: Label=(2,SL) (Second File) |
| 5 CODE CONVENTION<br>EBCDIC     |  |

**F FILE DIMENSIONS**

|                        |                                |
|------------------------|--------------------------------|
| 1 RECORD LENGTH<br>80  | 2 RECORD FORMAT<br>Fixed Block |
| 3 BLOCKING FACTOR<br>1 | 4 MAXIMUM BLOCK SIZE<br>80     |
| 5 RECORD COUNT<br>57   |                                |

**G SEQUENCE**

PART III - RECORD LAYOUT

|                  |   |             |   |        |   |       |       |       |    |    |    |       |    |    |    |    |       |       |    |    |    |       |       |    |    |    |       |       |    |    |    |       |       |    |    |    |       |       |    |    |    |       |       |    |    |    |       |       |    |    |    |       |       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |
|------------------|---|-------------|---|--------|---|-------|-------|-------|----|----|----|-------|----|----|----|----|-------|-------|----|----|----|-------|-------|----|----|----|-------|-------|----|----|----|-------|-------|----|----|----|-------|-------|----|----|----|-------|-------|----|----|----|-------|-------|----|----|----|-------|-------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| 1                | 2 | 3           | 4 | 5      | 6 | 7     | 8     | 9     | 10 | 11 | 12 | 13    | 14 | 15 | 16 | 17 | 18    | 19    | 20 | 21 | 22 | 23    | 24    | 25 | 26 | 27 | 28    | 29    | 30 | 31 | 32 | 33    | 34    | 35 | 36 | 37 | 38    | 39    | 40 | 41 | 42 | 43    | 44    | 45 | 46 | 47 | 48    | 49    | 50 | 51 | 52 | 53    | 54    | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 |
| STED             |   | SURVEY YEAR |   | STFIPS |   | STABR |       | Name  |    |    |    |       |    |    |    |    |       | R__01 |    |    |    |       | R__02 |    |    |    |       | R__03 |    |    |    |       | R__04 |    |    |    |       | T__01 |    |    |    |       | E__01 |    |    |    |       | E__02 |    |    |    |       | T__02 |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |
| 2                |   | 2           |   | 2      |   | 2     |       | AN 14 |    |    |    |       |    |    |    |    |       | N 11  |    |    |    |       | N 9   |    |    |    |       | N 11  |    |    |    |       | N 10  |    |    |    |       | N 11  |    |    |    |       | N 11  |    |    |    |       | N 10  |    |    |    |       | N 11  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |
| N                |   | N           |   | N      |   | N     |       | AN 14 |    |    |    |       |    |    |    |    |       | N 11  |    |    |    |       | N 9   |    |    |    |       | N 11  |    |    |    |       | N 10  |    |    |    |       | N 11  |    |    |    |       | N 11  |    |    |    |       | N 10  |    |    |    |       | N 11  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |
| T__02<br>(Cont.) |   | E__03       |   |        |   |       | E__04 |       |    |    |    | T__03 |    |    |    |    | E__05 |       |    |    |    | E__06 |       |    |    |    | T__04 |       |    |    |    | T__05 |       |    |    |    | T__06 |       |    |    |    | T__07 |       |    |    |    | X__01 |       |    |    |    |       |       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |
| N 11             |   | N 11        |   |        |   |       | N 10  |       |    |    |    | N 11  |    |    |    |    | N 9   |       |    |    |    | N 9   |       |    |    |    | N 10  |       |    |    |    | N 11  |       |    |    |    | N 10  |       |    |    |    | N 11  |       |    |    |    |       |       |    |    |    |       |       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |
| X__01<br>(Cont.) |   | X__02       |   |        |   |       | T__08 |       |    |    |    | X__03 |    |    |    |    | X__04 |       |    |    |    | T__09 |       |    |    |    | X__07 |       |    |    |    | X__08 |       |    |    |    | T__11 |       |    |    |    | T__12 |       |    |    |    | T__13 |       |    |    |    | T__14 |       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |
| N 8              |   | N 8         |   |        |   |       | N 8   |       |    |    |    | N 9   |    |    |    |    | N 9   |       |    |    |    | N 9   |       |    |    |    | N 9   |       |    |    |    | N 9   |       |    |    |    | N 9   |       |    |    |    | N 9   |       |    |    |    | N 9   |       |    |    |    |       |       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |

\* Numeric fields include "."= missing, and  
 "N"= not applicable.







**DATA BASE DOCUMENTATION**

**LEGEND  
DATA ELEMENT TYPE STANDARDS**

(Reserve)

AN - Alphanumeric, left justified, space filled

N - Numeric display, right justified, leading zeros

**PART IV — DATA ELEMENT DESCRIPTION**

**A TITLE** Common Core of Data (CCD) - Part VI - Revenues and Current Expenditures for Public Elementary and Secondary Educ PY 83-85

**FILE NAME** XEEOSB.CCDVI.DBSE1030.STD.AR38485

| DATA FIELD NAME<br>(a) | DATA ELEMENT TYPE<br>(b) | RECORD POSITION (from to)<br>(c) | NUMBER OF POSITIONS<br>(d) | SOURCE LOCATIONS<br>(e) | DESCRIPTION<br>(f)                      |
|------------------------|--------------------------|----------------------------------|----------------------------|-------------------------|---|
| STED                   | N                        | 001-002                          | 2                          |                         | OF State Code                           |
| SURVEAR                | N                        | 003-004                          | 2                          |                         | Survey Year                             |
| STFIPS                 | N                        | 005-006                          | 2                          |                         | Federal Info Proces Standards Code      |
| STABR                  | AN                       | 007-008                          | 2                          |                         | Postal Abbreviation                     |
| NAME                   | AN                       | 009-022                          | 14                         |                         | Full Name of State or Territory         |
| 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                        | 128-133                          | 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 service  |
| 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                        | 188-193                          | 11                         |                         | Total current expenditures              |
| X  01                  | N                        | 199-206                          | 8                          |                         | Excl-usions-tuition/trans fees-by LSD   |
| X  02                  | N                        | 207-214                          | 8                          |                         | Excl-us-tuition/trans fees-st/oth agy   |
| T  08                  | N                        | 215-222                          | 8                          |                         | Total exclusions-tuition/transport fees |
| X  03                  | N                        | 223-231                          | 9                          |                         | Excl-usions-Chapter 1-by LSD            |
| X  04                  | N                        | 232-240                          | 9                          |                         | Excl-usions-Chapter 1-by state/oth agy  |
| T  09                  | N                        | 241-249                          | 9                          |                         | Total exclusions-Chapter 1              |

**DATA BASE DOCUMENTATION**

**LEGEND  
DATA ELEMENT TYPE STANDARDS**

(Reserve)

AN - Alphanumeric left justified, space filled

N - Numeric display, right justified, leading zeros

**PART IV — DATA ELEMENT DESCRIPTION**

**A TITLE** Common Core of Data (CCD) - Part VI - Revenues and Current Expenditures for Public Elementary and Secondary Educ FY 83-85

**FILE NAME**  
XEEOSB.CCDV1.DBSE1030.STD.A838485

| DATA FIELD NAME<br>(a) | DATA ELEMENT TYPE<br>(b) | RECORD POSITION<br>(from to)<br>(c) | NUMBER OF POSITIONS<br>(d) | SOURCE LOCATIONS<br>(e) | DESCRIPTION<br>(f)                      |
|------------------------|--------------------------|-------------------------------------|----------------------------|-------------------------|---|
| 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                     |

DEPARTMENT OF EDUCATION  
 WASHINGTON, D C 20202  
 CENTER FOR STATISTICS  
 COMMON CORE OF DATA

FORM APPROVED  
 O.M.B. No 1850-0067  
 EXPIRATION DATE 7/31/86

PART VI - REVENUES AND CURRENT EXPENDITURES  
 FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION  
 FISCAL YEAR 1985

DUE DATE

MARCH 15, 1986

(STATE)

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.

|               |                                      |                                  |
|---------------|--------------------------------------|----------------------------------|
| NAME OF STATE | NAME OF PERSON PREPARING THIS REPORT | TELEPHONE NO (Include area code) |
|---------------|--------------------------------------|----------------------------------|

**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*

I. LOCAL EDUCATION AGENCY REVENUES BY SOURCE

| Summary of revenue sources  | Total<br><i>(in whole dollars)</i> |
|---|------------------------------------|
| A. 1000 REVENUES FROM LOCAL SOURCES   | P__01                              |
| B. 2000 REVENUES FROM INTERMEDIATE SOURCES  | P__02                              |
| C. 3000 REVENUES FROM STATE SOURCES   | P__03                              |
| D. 4000 REVENUES FROM FEDERAL SOURCES   | P__04                              |
| E. TOTAL REVENUES TO LOCAL EDUCATION AGENCIES FROM ALL SOURCES<br><i>(Sum of lines A-D)</i> | 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<br/>(in whole dollars)</b> | <b>By State and<br/>other agencies<br/>(in whole dollars)</b> | <b>Total<br/>(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<br>(Include fixed charges)  | E__05   | E__06   | T__04                               |
| <b>4. TOTAL CURRENT EXPENDITURES</b><br>(Sum of lines 1-3)  | T__05   | T__06   | T__07                               |
| <b>B. EXCLUSIONS: CURRENT EXPENDITURES<br/>FROM THE REVENUE SOURCES<br/>LISTED BELOW</b>  |   |   |                                     |
| 1. TUITION AND TRANSPORTATION FEES<br>RECEIVED FROM INDIVIDUALS AND<br>PATRONS  | X__01   | X__02   | T__08                               |
| 2. CHAPTER I, EDUCATION CONSOLIDATION AND<br>IMPROVEMENT ACT OF 1981 (Public Law 97-35),<br>i.e., BASIC GRANTS TO LEA'S AND STATE<br>AGENCY GRANTS FOR HANDICAPPED AND<br>MIGRATORY CHILDREN              | X__03   | X__04   | T__09                               |
| 3. CARRYOVER FUNDS FROM TITLE I, (ESEA,<br>1965, Public Law 89-10), i.e., BASIC GRANTS TO<br>LEA'S AND STATE AGENCY GRANTS FOR<br>HANDICAPPED AND MIGRATORY CHILDREN,<br>AND TITLES IV-B AND IV-C OF ESEA | X__07   | X__08   | T__11                               |
| <b>4. TOTAL EXCLUSIONS (Sum of lines 1-3)</b>   | T__12   | T__13   | T__14                               |
| <b>C. CURRENT EXPENDITURES FOR PURPOSES OF<br/>PUBLIC LAW 97-35</b><br>(Line A 4 minus B 4)   | C__01   | C__02   | T__15                               |

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

**III. AVERAGE DAILY ATTENDANCE (ADA)**

| <b>Summary of attendance</b>                                | <b>Total<br/>(in whole numbers)</b> |
|---|-------------------------------------|
| <b>A SUMMER SCHOOL FULL TIME EQUIVALENT</b>                 | **                                  |
| <b>B REGULAR TERM</b>                                       | **                                  |
| <b>C TOTAL AVERAGE DAILY ATTENDANCE FOR THE FISCAL YEAR</b> | T__16                               |

NOTE: If summer school ADA cannot be reported separately, enter NA for both summer school and regular term and report the total ADA on line C

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

**CERTIFICATION:** I HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE DATA REPORTED IN SECTIONS I AND III ABOVE CONSTITUTE A FULL AND TRUE REPORT OF CURRENT EXPENDITURES AND AVERAGE DAILY ATTENDANCE FOR THE PUBLIC ELEMENTARY AND SECONDARY SCHOOLS UNDER THIS JURISDICTION FOR PURPOSES OF PUBLIC LAW 97-35

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL

SIGNATURE OF AUTHORIZED OFFICIAL

**COMMENTS:** (Use this section to explain any unusual or peculiar conditions that result in marked changes from previous reports, e.g., significant increase in teacher salaries since last year.)

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 non-instructional services are defined to include net expenditures for enterprise activities such as food services and student body activities (gross expenditures less gross receipts).

*(Continued)*

**IV. WORKSHEET FOR COMPUTING EXPENDITURES FOR NON-INSTRUCTIONAL SERVICES**

For purposes of this report, do not include current expenditures for community services provided by the LEA's. 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. Report the amount which best reflects net food services current expenditures for the LEA's in your State.

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

|  |    |
|--|----|
| 1 FEDERAL SOURCES                                | ** |
| 2 STATE SOURCES                                  | ** |
| 3 LOCAL SOURCES*                                 | ** |
| 4 NET EXPENDITURES<br>(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<br>(Line 1 minus line 2) | ** |

\*Not include gross receipts from the sale of lunches

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

| ITEM   | Total<br>(in whole dollars) |
|--|-----------------------------|
| 1 STUDENT BODY ACTIVITIES  | **                          |
| 2 OTHER ENTERPRISE ACTIVITIES  | **                          |
| 3 TOTAL NET EXPENDITURES FOR ENTERPRISE ACTIVITIES<br>(Sum of lines 1 and 2) | **                          |

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

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

(Continued)

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

**V. SPECIAL EXHIBIT – FIXED CHARGES**

Fixed charges, i.e., expenditures made for employee benefits, insurance premiums, rentals, interest on short-term current loans and judgements levied against the LEAs must be distributed or allocated to the three functions listed in Section II. Since fixed charges represent a significant portion of current expenditures and they have been reported separately for many years, you are asked to break fixed charges out and report them as a special exhibit. This separation is requested in order to make statistical adjustments in trends in the NCES publication series.

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.

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.

Other fixed charges include payments for liability and casualty insurance premiums, rental, interest on short-term current loans, and judgements against local agencies.

**NOTE:** Make sure that these expenditures are included in Part II, Section A.

| EXPENDITURES FOR<br>FIXED CHARGES | Local education agencies<br>(in whole dollars) | For/on behalf of LEA'S<br>by other agencies<br>(in whole dollars) | Totals<br>(in whole dollars) |
|-----------------------------------|--|---|------------------------------|
| 1. EMPLOYEE BENEFITS              | F__01  | F__03   | T__27                        |
| 2. OTHER FIXED CHARGES            | F__02  | F__04   | T__28                        |
| 3. TOTAL FIXED CHARGES            | T__25  | T__26   | T__29                        |

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

**RETURN COMPLETED FORM TO**  
 U.S. Department of Education  
 Center for Statistics  
 1200 19th Street, NW  
 Washington, D.C. 20208-1401



|                         | <u>STFIPS</u> | <u>STED</u> | <u>STABR</u> |
|-------------------------|---------------|-------------|--------------|
| ALABAMA                 | 01            | 10          | AL           |
| ALASKA                  | 02            | 11          | AK           |
| ARIZONA                 | 04            | 12          | AZ           |
| ARKANSAS                | 05            | 13          | AR           |
| CALIFORNIA              | 06            | 14          | CA           |
| COLORADO                | 08            | 15          | CO           |
| CONNECTICUT             | 09            | 16          | CT           |
| DELAWARE                | 10            | 17          | DE           |
| DISTRICT OF<br>COLUMBIA | 11            | 18          | DC           |
| FLORIDA                 | 12            | 19          | FL           |
| GEORGIA                 | 13            | 20          | GA           |
| HAWAII                  | 15            | 21          | HI           |
| IDAHO                   | 16            | 22          | ID           |
| ILLINOIS                | 17            | 23          | IL           |
| INDIANA                 | 18            | 24          | IN           |
| IOWA                    | 19            | 25          | IA           |
| KANSAS                  | 20            | 26          | KS           |
| KENTUCKY                | 21            | 27          | KY           |
| LOUISIANA               | 22            | 28          | LA           |
| MAINE                   | 23            | 29          | ME           |
| MARYLAND                | 24            | 30          | MD           |
| MASSACHUSETTS           | 25            | 31          | MA           |
| MICHIGAN                | 26            | 32          | MI           |
| MINNESOTA               | 27            | 33          | MN           |
| MISSISSIPPI             | 28            | 34          | MS           |
| MISSOURI                | 29            | 35          | MO           |
| MONTANA                 | 30            | 36          | MT           |
| NEBRASKA                | 31            | 37          | NE           |
| NEVADA                  | 32            | 38          | NV           |
| NEW HAMPSHIRE           | 33            | 39          | NH           |
| NEW JERSEY              | 34            | 40          | NJ           |
| NEW MEXICO              | 35            | 41          | NM           |
| NEW YORK                | 36            | 42          | NY           |
| NORTH CAROLINA          | 37            | 43          | NC           |
| NORTH DAKOTA            | 38            | 44          | ND           |
| OHIO                    | 39            | 45          | OH           |
| OKLAHOMA                | 40            | 46          | OK           |
| OREGON                  | 41            | 47          | OR           |
| PENNSYLVANIA            | 42            | 48          | PA           |
| RHODE ISLAND            | 44            | 49          | RI           |
| SOUTH CAROLINA          | 45            | 50          | SC           |
| SOUTH DAKOTA            | 46            | 51          | SD           |
| TENNESSEE               | 47            | 52          | TN           |
| TEXAS                   | 48            | 53          | TX           |
| UTAH                    | 49            | 54          | UT           |
| VERMONT                 | 50            | 55          | VT           |
| VIRGINIA                | 51            | 56          | VA           |
| WASHINGTON              | 53            | 57          | WA           |
| WEST VIRGINIA           | 54            | 58          | WV           |
| WISCONSIN               | 55            | 59          | WI           |
| WYOMING                 | 56            | 60          | WY           |
| AMERICAN SAMOA          | 03            | 61          | AS           |
| GUAM                    | 14            | 63          | GU           |
| PUERTO RICO             | 43            | 64          | PR           |
| VIRGIN ISLANDS          | 52            | 66          | VI           |
| NORTHERN MARIANAS       | 60            | 69          | MR           |
| TRUST TERRITORY         | 59            | 65          | TT           |

## CONTENTS OF SAS DATA SET ULTSAS.PART6

TAPE FORMAT DATA SET CREATED BY DS JOB XEJJSJD ON CPUID 00-3033-020079 AT 12:43 TUESDAY, FEBRUARY 3, 1987

BY SAS RELEASE 62.4 DSN=KFEC58.CCDVI.DBSE103J.STD.S838485.PART6.SAS BLKSIZE=32729 LRECL=275 GENERATED BY DATA

## LIST OF VARIABLES BY POSITION

| #  | VARIABLE | TYPE | LENGTH | POSITION | FORMAT | INFORMAT | LABEL                                   |
|----|----------|------|--------|----------|--------|----------|---|
| 1  | NAME     | CHAR | 14     | 4        |        |          | FULL NAME OF STATE OR TERRITORY         |
| 2  | STAER    | CHAR | 2      | 18       |        |          | POSTAL ABBREVIATION                     |
| 3  | STEC     | NUM  | 2      | 20       |        |          | CE STATE CODE                           |
| 4  | SRVYEAR  | NUM  | 2      | 22       |        |          | FISCAL YEAR OF SURVEY                   |
| 5  | STFIPS   | NUM  | 2      | 24       |        |          | FEDERAL INFO PROCES STANDARDS CODE      |
| 6  | R__C2    | NUM  | 6      | 26       |        |          | REVENUES FROM INTERMEDIATE SOURCES      |
| 7  | X__C1    | NUM  | 6      | 32       |        |          | EXCLUSIONS-TUITION/TRANS FEES-BY LSO    |
| 8  | X__C2    | NUM  | 6      | 38       |        |          | EXCLUS-TUITION/TRANS FEES-ST/OTH AGY    |
| 9  | T__C8    | NUM  | 6      | 44       |        |          | TOTAL EXCLUSIONS-TUITION/TRANSPORT FEES |
| 10 | X__C3    | NUM  | 6      | 50       |        |          | EXCLUSIONS-CHAPTER 1-BY LSO             |
| 11 | X__C4    | NUM  | 6      | 56       |        |          | EXCLUSIONS-CHAPTER 1-BY STATE/OTH AGY   |
| 12 | T__C9    | NUM  | 6      | 62       |        |          | TOTAL EXCLUSIONS-CHAPTER 1              |
| 13 | X__C7    | NUM  | 6      | 68       |        |          | CARRYOVER FUNDS FROM TITLE 1-LSO        |
| 14 | X__C8    | NUM  | 5      | 74       |        |          | CARRYOVER FUNDS FROM TITLE 1-ST/OTH AGY |
| 15 | T__11    | NUM  | 6      | 79       |        |          | TOTAL CARRYOVER FUNDS TITLE 1           |
| 16 | T__12    | NUM  | 6      | 85       |        |          | TOTAL EXCLUSIONS-BY LSO                 |
| 17 | T__13    | NUM  | 6      | 91       |        |          | TOTAL EXCLUSIONS-BY STATE/OTH AGY       |
| 18 | T__14    | NUM  | 6      | 97       |        |          | TOTAL EXCLUSIONS                        |
| 19 | T__16    | NUM  | 5      | 103      |        |          | TOTAL ADA FOR FISCAL YEAR               |
| 20 | F__C4    | NUM  | 5      | 108      |        |          | OTHER FIXED CHARGES-STATE/OTH AGY       |
| 21 | R__C1    | NUM  | 6      | 113      |        |          | REVENUES FROM LOCAL SOURCES             |
| 22 | R__C3    | NUM  | 6      | 119      |        |          | REVENUES FROM STATE SOURCES             |
| 23 | R__C4    | NUM  | 6      | 125      |        |          | REVENUES FROM FEDERAL SOURCES           |
| 24 | T__C1    | NUM  | 6      | 131      |        |          | TOTAL REV TO LEA FROM ALL SOURCES       |
| 25 | E__C1    | NUM  | 6      | 137      |        |          | CUR EXP-INSTRUCTION-BY LSO              |
| 26 | E__C2    | NUM  | 6      | 143      |        |          | CUR EXP-INSTRUCTION-BY STATE/OTH AGY    |
| 27 | T__C2    | NUM  | 6      | 149      |        |          | TOTAL CUR EXP-INSTRUCTION               |
| 28 | E__C3    | NUM  | 6      | 155      |        |          | CUR EXP-SUPPORT SERVICES-LSO            |
| 29 | E__C4    | NUM  | 6      | 161      |        |          | CUR EXP-SUPPORT SERVICES-STATE/OTH AGY  |
| 30 | T__C3    | NUM  | 6      | 167      |        |          | TOTAL CUR EXP-SUPPORT SERVICES          |
| 31 | E__C5    | NUM  | 6      | 173      |        |          | CUR EXP-NONINST-LSO                     |
| 32 | E__C6    | NUM  | 6      | 179      |        |          | CUR EXP-NONINST-STATE/OTH AGY           |
| 33 | T__C4    | NUM  | 6      | 185      |        |          | TOTAL CUR EXP-NONINSTRUCTIONAL SERVICE  |
| 34 | T__C5    | NUM  | 6      | 191      |        |          | TOTAL CUR EXP-BY LSO                    |
| 35 | T__C6    | NUM  | 6      | 197      |        |          | TOTAL CUR EXP-BY STATE/OTH AGY          |
| 36 | T__C7    | NUM  | 6      | 203      |        |          | TOTAL CURRENT EXPENDITURES              |
| 37 | C__C1    | NUM  | 6      | 209      |        |          | CUR EXP PL97-35-LSO                     |
| 38 | C__C2    | NUM  | 6      | 215      |        |          | CUR EXP PL97-35-STATE/OTH AGY           |
| 39 | T__15    | NUM  | 6      | 221      |        |          | TOTAL CUR EXP FOR PURPOSES OF PLS7-35   |
| 40 | F__C1    | NUM  | 6      | 227      |        |          | EMPLOYEE BENEFITS-LEA                   |
| 41 | F__C3    | NUM  | 6      | 233      |        |          | EMPLOYEE BENEFITS-STATE/OTH AGY         |
| 42 | T__27    | NUM  | 6      | 239      |        |          | TOTAL EMPLOYEE BENEFITS                 |
| 43 | F__C2    | NUM  | 6      | 245      |        |          | OTHER FIXED CHARGES-LEA                 |
| 44 | T__28    | NUM  | 6      | 251      |        |          | TOTAL OTHER FIXED CHARGES               |
| 45 | T__25    | NUM  | 6      | 257      |        |          | TOTAL FIXED CHARGES-LEA                 |
| 46 | T__26    | NUM  | 6      | 263      |        |          | TOTAL FIXED CHARGES-STATE/OTH AGY       |
| 47 | T__29    | NUM  | 6      | 269      |        |          | TOTAL FIXED CHARGES                     |

## ALPHABETIC LIST OF VARIABLES

| #  | VARIABLE | TYPE | LENGTH | POSITION | FORMAT | INFORMAT | LABEL                                   |
|----|----------|------|--------|----------|--------|----------|---|
| 37 | C__C1    | NUM  | 6      | 209      |        |          | CUR EXP PL97-35-LSO                     |
| 38 | C__C2    | NUM  | 6      | 215      |        |          | CUR EXP PL97-35-STATE/OTH AGY           |
| 25 | E__C1    | NUM  | 6      | 137      |        |          | CUR EXP-INSTRUCTION-BY LSD              |
| 26 | E__C2    | NUM  | 6      | 143      |        |          | CUR EXP-INSTRUCTION-BY STATE/OTH AGY    |
| 28 | E__C3    | NUM  | 6      | 155      |        |          | CUR EXP-SUPPORT SERVICES-LSO            |
| 29 | E__C4    | NUM  | 6      | 161      |        |          | CUR EXP-SUPPORT SERVICES-STATE/OTH AGY  |
| 31 | E__C5    | NUM  | 6      | 173      |        |          | CUR EXP-NONINST-LSO                     |
| 32 | E__C6    | NUM  | 6      | 179      |        |          | CUR EXP-NONINST-STATE/OTH AGY           |
| 40 | F__C1    | NUM  | 6      | 227      |        |          | EMPLOYEE BENEFITS-LEA                   |
| 42 | F__C2    | NUM  | 6      | 245      |        |          | OTHER FIXED CHARGES-LEA                 |
| 43 | F__C3    | NUM  | 6      | 233      |        |          | EMPLOYEE BENEFITS-STATE/OTH AGY         |
| 20 | F__C4    | NUM  | 5      | 108      |        |          | OTHER FIXED CHARGES-STATE/OTH AGY       |
| 1  | NAME     | CHAR | 14     | 4        |        |          | FULL NAME OF STATE OR TERRITORY         |
| 21 | R__C1    | NUM  | 6      | 113      |        |          | REVENUES FROM LOCAL SOURCES             |
| 6  | R__C2    | NUM  | 6      | 26       |        |          | REVENUES FROM INTERMEDIATE SOURCES      |
| 22 | R__C3    | NUM  | 6      | 119      |        |          | REVENUES FROM STATE SOURCES             |
| 23 | R__C4    | NUM  | 6      | 125      |        |          | REVENUES FROM FEDERAL SOURCES           |
| 3  | STABR    | CHAR | 2      | 18       |        |          | POSTAL ABBREVIATION                     |
| 7  | STEC     | NUM  | 2      | 20       |        |          | OE STATE CODE                           |
| 5  | STFIPS   | NUM  | 2      | 24       |        |          | FEDERAL INFO PROCES STANDARDS CODE      |
| 4  | SURVYEAR | NUM  | 2      | 22       |        |          | FISCAL YEAR OF SURVEY                   |
| 24 | T__C1    | NUM  | 6      | 131      |        |          | TOTAL REV TO LEA FROM ALL SOURCES       |
| 27 | T__C2    | NUM  | 6      | 149      |        |          | TOTAL CUR EXP-INSTRUCTION               |
| 30 | T__C3    | NUM  | 6      | 167      |        |          | TOTAL CUR EXP-SUPPORT SERVICES          |
| 33 | T__C4    | NUM  | 6      | 185      |        |          | TOTAL CUR EXP-NONINSTRUCTIONAL SERVICE  |
| 34 | T__C5    | NUM  | 6      | 191      |        |          | TOTAL CUR EXP-BY LSD                    |
| 35 | T__C6    | NUM  | 6      | 197      |        |          | TOTAL CUR EXP-BY STATE/OTH AGY          |
| 36 | T__C7    | NUM  | 6      | 203      |        |          | TOTAL CURRENT EXPENDITURES              |
| 9  | T__C8    | NUM  | 6      | 44       |        |          | TOTAL EXCLUSIONS-TUITION/TRANSPORT FEES |
| 12 | T__C9    | NUM  | 6      | 62       |        |          | TOTAL EXCLUSIONS-CHAPTER 1              |
| 15 | T__11    | NUM  | 6      | 79       |        |          | TOTAL CARRYOVER FUNDS TITLE 1           |
| 16 | T__12    | NUM  | 6      | 85       |        |          | TOTAL EXCLUSIONS-BY LSC                 |
| 17 | T__13    | NUM  | 6      | 91       |        |          | TOTAL EXCLUSIONS-BY STATE/OTH AGY       |
| 18 | T__14    | NUM  | 6      | 97       |        |          | TOTAL EXCLUSIONS                        |
| 35 | T__15    | NUM  | 6      | 221      |        |          | TOTAL CUR EXP FOR PURPOSES OF PL97-35   |
| 19 | T__16    | NUM  | 5      | 103      |        |          | TOTAL ADA FOR FISCAL YEAR               |
| 45 | T__25    | NUM  | 6      | 257      |        |          | TOTAL FIXED CHARGES-LEA                 |
| 46 | T__26    | NUM  | 6      | 263      |        |          | TOTAL FIXED CHARGES-STATE/OTH AGY       |
| 42 | T__27    | NUM  | 6      | 239      |        |          | TOTAL EMPLOYEE BENEFITS                 |
| 44 | T__28    | NUM  | 6      | 251      |        |          | TOTAL OTHER FIXED CHARGES               |
| 47 | T__29    | NUM  | 6      | 269      |        |          | TOTAL FIXED CHARGES                     |
| 7  | X__C1    | NUM  | 6      | 32       |        |          | EXCLUSIONS-TUITION/TRANS FEES-BY LSD    |
| 8  | X__C2    | NUM  | 6      | 38       |        |          | EXCLUS-TUITION/TRANS FEES-ST/OTH AGY    |
| 10 | X__C3    | NUM  | 6      | 50       |        |          | EXCLUSIONS-CHAPTER 1-BY LSC             |
| 11 | X__C4    | NUM  | 6      | 56       |        |          | EXCLUSIONS-CHAPTER 1-BY STATE/OTH AGY   |
| 13 | X__C7    | NUM  | 6      | 68       |        |          | CARRYOVER FUNDS FROM TITLE 1-LSO        |
| 14 | X__C8    | NUM  | 5      | 74       |        |          | CARRYOVER FUNDS FROM TITLE 1-ST/OTH AGY |

AVERAGE DAILY ATTENDANCE (ADA), CURRENT TOTAL EXPENDITURES, AND CURRENT EXPENDITURES  
NET OF CHAPTER 1 OF EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (ECIA)  
50 STATES AND THE DISTRICT OF COLUMBIA  
FISCAL YEAR 1985

| STATE NAME                         | AVERAGE<br>DAILY<br>ATTENDANCE | TOTAL<br>CURRENT<br>EXPEND. (FED, STATE, OTHER) | TOTAL<br>EXPEND.<br>PER ADA | FEDERAL FUND<br>EXPEND. UNDER<br>ECIA CHAPTER 1 | TOTAL CURRENT<br>EXPENDITURES<br>NET OF CHAPTER 1 | NET<br>EXPEND.<br>PER ADA |
|------------------------------------|--------------------------------|---|-----------------------------|---|---|---------------------------|
| TOTAL U.S. (EXCLUDING TERRITORIES) | 36,459,439                     | \$125,886,967,514                               | \$3,449                     | \$3,383,087,605                                 | \$122,503,879,909                                 | \$3,356                   |
| ALABAMA                            | 684,211                        | \$1,590,855,938                                 | \$2,325                     | \$59,285,499                                    | \$1,531,570,439                                   | \$2,238                   |
| ALASKA                             | 96,257                         | \$754,967,005                                   | \$7,843                     | \$8,027,132                                     | \$746,939,873                                     | \$7,760                   |
| ARIZONA                            | 497,160                        | \$1,354,228,296                                 | \$2,724                     | \$44,143,045                                    | \$1,310,085,251                                   | \$2,635                   |
| ARKANSAS                           | 427,203                        | \$1,005,347,026                                 | \$2,353                     | \$42,773,338                                    | \$962,573,688                                     | \$2,253                   |
| CALIFORNIA                         | 4,139,401                      | \$13,477,767,698                                | \$3,256                     | \$360,241,245                                   | \$13,117,526,453                                  | \$3,169                   |
| COLORADO                           | 505,321                        | \$1,868,015,747                                 | \$3,697                     | \$31,735,025                                    | \$1,836,222,722                                   | \$3,634                   |
| CONNECTICUT                        | 446,981                        | \$2,117,798,059                                 | \$4,738                     | \$30,206,002                                    | \$2,087,592,057                                   | \$4,670                   |
| DELAWARE                           | 84,407                         | \$353,190,814                                   | \$4,184                     | \$10,721,793                                    | \$342,469,021                                     | \$4,057                   |
| DISTRICT OF COLUMBIA               | 84,818                         | \$387,719,143                                   | \$4,571                     | \$13,442,995                                    | \$374,276,148                                     | \$4,413                   |
| FLORIDA                            | 1,416,104                      | \$4,585,125,661                                 | \$3,238                     | \$147,926,268                                   | \$4,437,199,393                                   | \$3,133                   |
| GEORGIA                            | 989,713                        | \$2,629,681,264                                 | \$2,657                     | \$85,027,537                                    | \$2,544,653,727                                   | \$2,571                   |
| HAWAII                             | 150,572                        | \$521,691,794                                   | \$3,465                     | \$10,118,603                                    | \$511,573,191                                     | \$3,398                   |
| IDAHO                              | 197,902                        | \$475,253,639                                   | \$2,401                     | \$11,743,632                                    | \$463,510,007                                     | \$2,342                   |
| ILLINOIS                           | 1,600,380                      | \$5,662,353,658                                 | \$3,538                     | \$156,098,223                                   | \$5,506,255,435                                   | \$3,441                   |
| INDIANA                            | 883,592                        | \$2,696,071,517                                 | \$3,051                     | \$47,097,396                                    | \$2,648,974,121                                   | \$2,998                   |
| ICMA                               | 463,297                        | \$1,593,366,017                                 | \$3,439                     | \$32,714,632                                    | \$1,560,651,385                                   | \$3,369                   |
| KANSAS                             | 369,524                        | \$1,315,469,133                                 | \$3,560                     | \$23,559,540                                    | \$1,291,909,593                                   | \$3,496                   |
| KENTUCKY                           | 579,441                        | \$1,384,721,545                                 | \$2,390                     | \$62,888,987                                    | \$1,321,832,558                                   | \$2,281                   |
| LOUISIANA                          | 729,108                        | \$2,118,361,877                                 | \$2,905                     | \$95,889,919                                    | \$2,022,471,958                                   | \$2,774                   |
| MAINE                              | 199,125                        | \$599,189,137                                   | \$3,024                     | \$15,170,053                                    | \$584,019,284                                     | \$2,948                   |
| MARYLAND                           | 56,478                         | \$2,446,770,850                                 | \$4,102                     | \$55,141,916                                    | \$2,391,628,934                                   | \$4,010                   |
| MASSACHUSETTS                      | 779,869                        | \$3,139,486,294                                 | \$4,026                     | \$67,957,003                                    | \$3,071,529,291                                   | \$3,939                   |
| MICHIGAN                           | 1,490,452                      | \$5,735,302,726                                 | \$3,848                     | \$153,278,023                                   | \$5,582,024,703                                   | \$3,745                   |
| MINNESOTA                          | 669,130                        | \$2,461,570,764                                 | \$3,674                     | \$44,351,348                                    | \$2,417,219,416                                   | \$3,608                   |
| MISSISSIPPI                        | 435,587                        | \$1,026,542,595                                 | \$2,357                     | \$82,948,249                                    | \$943,594,346                                     | \$2,166                   |
| MISSOURI                           | 712,197                        | \$2,106,539,073                                 | \$2,958                     | \$54,187,753                                    | \$2,052,351,320                                   | \$2,882                   |
| MONTANA                            | 139,905                        | \$538,245,097                                   | \$3,847                     | \$11,013,329                                    | \$527,231,768                                     | \$3,768                   |
| NEBRASKA                           | 250,647                        | \$870,019,157                                   | \$3,471                     | \$18,756,894                                    | \$851,222,263                                     | \$3,396                   |
| NEVADA                             | 140,407                        | \$397,254,297                                   | \$2,829                     | \$9,903,510                                     | \$387,350,787                                     | \$2,759                   |
| NEW HAMPSHIRE                      | 144,655                        | \$473,151,189                                   | \$3,271                     | \$10,484,512                                    | \$462,666,677                                     | \$3,198                   |
| NEW JERSEY                         | 1,043,047                      | \$4,697,534,451                                 | \$4,504                     | \$100,144,732                                   | \$4,597,389,719                                   | \$4,408                   |
| NEW MEXICO                         | 248,758                        | \$784,442,307                                   | \$3,153                     | \$28,505,819                                    | \$755,936,488                                     | \$3,039                   |
| NEW YORK                           | 2,309,169                      | \$12,681,301,039                                | \$5,492                     | \$307,112,717                                   | \$12,374,188,322                                  | \$5,359                   |
| ORTH CAROLINA                      | 1,018,795                      | \$2,674,774,250                                 | \$2,625                     | \$85,979,560                                    | \$2,588,795,690                                   | \$2,541                   |

AVERAGE DAILY ATTENDANCE (ADA), CURRENT TOTAL EXPENDITURES, AND CURRENT EXPENDITURES  
NET OF CHAPTER 1 OF EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (ECIA)  
50 STATES AND THE DISTRICT OF COLUMBIA  
FISCAL YEAR 1985

| STATE NAME     | AVERAGE<br>DAILY<br>ATTENDANCE | TOTAL<br>CURRENT<br>EXPENDITURE<br>(FED, STATE, OTHER) | TOTAL<br>EXPEND.<br>PER ADA | FEDERAL FUND<br>EXPEND. UNDER<br>ECIA CHAPTER 1 | TOTAL CURRENT<br>EXPENDITURES<br>NET OF CHAPTER 1 | NET<br>EXPEND.<br>PER ADA |
|----------------|--------------------------------|--|-----------------------------|---|---|---------------------------|
| NORTH DAKOTA   | 113,802                        | \$365,341,201  | \$3,210                     | \$9,564,894                                     | \$355,776,307                                     | \$3,126                   |
| OHIO           | 1,675,530                      | \$5,456,770,613  | \$3,257                     | \$117,145,333                                   | \$5,339,625,340                                   | \$3,187                   |
| OKLAHOMA       | 552,835                        | \$1,575,466,711  | \$2,850                     | \$42,088,066                                    | \$1,533,378,645                                   | \$2,774                   |
| OREGON         | 401,154                        | \$1,560,242,240  | \$3,889                     | \$28,111,238                                    | \$1,532,131,002                                   | \$3,819                   |
| PENNSYLVANIA   | 1,571,831                      | \$6,660,368,747  | \$4,237                     | \$216,355,980                                   | \$6,444,012,767                                   | \$4,100                   |
| RHODE ISLAND   | 122,653                        | \$525,607,214  | \$4,285                     | \$10,928,339                                    | \$514,678,875                                     | \$4,196                   |
| SOUTH CAROLINA | 600,710                        | \$1,550,552,453  | \$2,591                     | \$53,101,607                                    | \$1,503,450,846                                   | \$2,503                   |
| SOUTH DAKOTA   | 117,137                        | \$338,800,360  | \$2,892                     | \$12,117,531                                    | \$326,682,829                                     | \$2,789                   |
| TENNESSEE      | 764,862                        | \$1,819,473,652  | \$2,363                     | \$74,779,092                                    | \$1,744,694,760                                   | \$2,266                   |
| TEXAS          | 2,880,173                      | \$8,765,335,100  | \$3,043                     | \$275,442,389                                   | \$8,489,892,711                                   | \$2,948                   |
| UTAH           | 366,574                        | \$813,817,448  | \$2,220                     | \$14,025,793                                    | \$799,791,655                                     | \$2,182                   |
| VERMONT        | 85,734                         | \$313,025,503  | \$3,651                     | \$7,934,570                                     | \$305,091,333                                     | \$3,559                   |
| VIRGINIA       | 901,994                        | \$2,845,540,425  | \$3,155                     | \$60,609,289                                    | \$2,784,931,136                                   | \$3,088                   |
| WASHINGTON     | 689,126                        | \$2,565,956,511  | \$3,723                     | \$54,102,424                                    | \$2,511,764,487                                   | \$3,645                   |
| WEST VIRGINIA  | 336,196                        | \$1,090,514,419  | \$3,244                     | \$30,935,873                                    | \$1,059,578,546                                   | \$3,152                   |
| WISCONSIN      | 656,071                        | \$2,656,128,640  | \$3,816                     | \$51,935,095                                    | \$2,604,193,545                                   | \$3,741                   |
| WYOMING        | 94,583                         | \$453,873,960  | \$4,799                     | \$5,204,863                                     | \$448,669,097                                     | \$4,744                   |

AVERAGE DAILY ATTENDANCE (ADA), CURRENT TOTAL EXPENDITURES, AND CURRENT EXPENDITURES  
ACT OF CHAPTER 1 OF EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (ECIA)  
OUTLYING AREAS  
FISCAL YEAR 1985

| AREA NAME            | AVERAGE<br>DAILY<br>ATTENDANCE | TOTAL<br>CURRENT<br>EXPENDITURE<br>(FED, STATE, OTHER) | TOTAL<br>EXPEND.<br>PER ADA | FEDERAL FUND<br>EXPEND. UNDER<br>ECIA CHAPTER 1 | TOTAL CURRENT<br>EXPENDITURES<br>NET OF CHAPTER 1 | NET<br>EXPEND.<br>PER ADA |
|----------------------|--------------------------------|--|-----------------------------|---|---|---------------------------|
|                      | -----                          | -----  | -----                       | -----   | -----   | -----                     |
| TOTAL OUTLYING AREAS | 732,330                        | \$972,300,718  | \$1,328                     | \$136,266,208                                   | \$792,638,467                                     | \$1,082                   |
| AMERICAN SAMOA       | 10,580                         | \$13,347,581   | \$1,262                     | \$1,678,127                                     | \$11,669,454                                      | \$1,103                   |
| GLAS                 | 23,632                         | \$58,814,516   | \$2,489                     | \$8,018,001                                     | \$50,796,515                                      | \$2,149                   |
| PUERTO RICO          | 611,651                        | \$856,742,578  | \$1,319                     | \$126,570,080                                   | \$730,172,498                                     | \$1,124                   |
| TRUST TERRITORY      | 42,919                         | \$34,001,728   | \$792                       | .   | .   | .                         |
| VIRGIN ISLANDS       | .                              | .  | .                           | .   | .   | .                         |
| NORTHERN MARIANAS    | 5,548                          | \$9,394,315  | \$1,693                     | .   | .   | .                         |

AVERAGE DAILY ATTENDANCE (ADA), CURRENT TOTAL EXPENDITURES, AND CURRENT EXPENDITURES  
NET OF CHAPTER 1 OF EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (ECIA)  
50 STATES AND THE DISTRICT OF COLUMBIA  
FISCAL YEAR 1984

| STATE NAME                         | AVERAGE<br>DAILY<br>ATTENDANCE | TOTAL<br>CURRENT<br>EXPENDITURE<br>(FED, STATE, OTHER) | TOTAL<br>EXPEND.<br>PER ADA | FEDERAL FUND<br>EXPEND. UNDER<br>ECIA CHAPTER 1 | TOTAL CURRENT<br>EXPENDITURES<br>NET OF CHAPTER 1 | NET<br>EXPEND.<br>PER ADA |
|------------------------------------|--------------------------------|--|-----------------------------|---|---|---------------------------|
| TOTAL U.S. (EXCLUDING TERRITORIES) | 36,362,978                     | \$115,392,341,794                                      | \$3,173                     | \$3,094,404,978                                 | \$112,297,936,816                                 | \$3,088                   |
| ALABAMA                            | 679,742                        | \$1,396,803,761  | \$2,055                     | \$62,948,607                                    | \$1,333,855,154                                   | \$1,962                   |
| ALASKA                             | 80,264                         | \$692,417,669  | \$8,627                     | \$11,333,936                                    | \$681,083,733                                     | \$8,486                   |
| ARIZONA                            | 482,185                        | \$1,326,551,530  | \$2,751                     | \$39,657,136                                    | \$1,286,894,394                                   | \$2,669                   |
| ARKANSAS                           | 404,282                        | \$903,510,204  | \$2,235                     | \$46,441,354                                    | \$857,068,850                                     | \$2,120                   |
| CALIFORNIA                         | 4,098,300                      | \$12,143,641,717                                       | \$2,963                     | \$325,056,751                                   | \$11,818,584,966                                  | \$2,884                   |
| COLORADO                           | 503,162                        | \$1,697,084,656  | \$3,373                     | \$28,366,203                                    | \$1,668,718,453                                   | \$3,316                   |
| CONNECTICUT                        | 452,061                        | \$1,818,682,667  | \$4,023                     | \$27,846,414                                    | \$1,790,836,453                                   | \$3,961                   |
| DELAWARE                           | 84,118                         | \$323,760,331  | \$3,849                     | \$9,367,275                                     | \$314,393,056                                     | \$3,738                   |
| DISTRICT OF COLUMBIA               | 77,859                         | \$371,113,032  | \$4,766                     | \$14,061,898                                    | \$357,051,134                                     | \$4,586                   |
| FLORIDA                            | 1,388,717                      | \$4,071,134,329  | \$2,932                     | \$130,813,329                                   | \$3,940,321,000                                   | \$2,837                   |
| GEORGIA                            | 978,530                        | \$2,301,495,822  | \$2,352                     | \$77,710,860                                    | \$2,223,784,962                                   | \$2,273                   |
| HAWAII                             | 150,137                        | \$500,553,555  | \$3,334                     | \$8,249,261                                     | \$492,304,294                                     | \$3,279                   |
| IDAH0                              | 194,533                        | \$417,426,070  | \$2,146                     | \$10,265,750                                    | \$407,160,320                                     | \$2,093                   |
| ILLINOIS                           | 1,616,711                      | \$5,332,566,193  | \$3,298                     | \$151,313,814                                   | \$5,181,252,379                                   | \$3,205                   |
| INDIANA                            | 893,464                        | \$2,434,738,481  | \$2,725                     | \$40,838,570                                    | \$2,393,899,911                                   | \$2,679                   |
| IOWA                               | 467,965                        | \$1,532,170,620  | \$3,274                     | \$29,865,323                                    | \$1,502,305,297                                   | \$3,210                   |
| KANSAS                             | 368,354                        | \$1,209,537,408  | \$3,284                     | \$20,756,301                                    | \$1,188,781,107                                   | \$3,227                   |
| KENTUCKY                           | 585,861                        | \$1,354,120,031  | \$2,311                     | \$8,200,225                                     | \$1,295,919,806                                   | \$2,212                   |
| LOUISIANA                          | 724,153                        | \$1,950,869,226  | \$2,694                     | \$78,060,668                                    | \$1,872,808,558                                   | \$2,586                   |
| MAINE                              | 200,159                        | \$540,351,293  | \$2,700                     | \$14,915,517                                    | \$525,435,776                                     | \$2,625                   |
| MARYLAND                           | 502,077                        | \$2,322,689,843  | \$3,858                     | \$51,920,164                                    | \$2,270,769,679                                   | \$3,772                   |
| MASSACHUSETTS                      | 806,193                        | \$2,898,345,269  | \$3,595                     | \$70,708,485                                    | \$2,827,646,784                                   | \$3,507                   |
| MICHIGAN                           | 1,514,671                      | \$5,386,329,231  | \$3,556                     | \$134,236,634                                   | \$5,252,092,597                                   | \$3,467                   |
| MINNESOTA                          | 663,780                        | \$2,253,401,964  | \$3,395                     | \$37,668,522                                    | \$2,215,733,442                                   | \$3,338                   |
| MISSISSIPPI                        | 437,790                        | \$982,604,841  | \$2,244                     | \$69,654,784                                    | \$912,950,057                                     | \$2,085                   |
| MISSOURI                           | 715,182                        | \$1,965,436,488  | \$2,748                     | \$53,048,592                                    | \$1,912,387,896                                   | \$2,674                   |
| MONTANA                            | 139,387                        | \$502,290,112  | \$3,604                     | \$8,484,815                                     | \$493,805,297                                     | \$3,543                   |
| NEBRASKA                           | 252,484                        | \$813,214,184  | \$3,221                     | \$17,302,537                                    | \$795,831,647                                     | \$3,152                   |
| NEVADA                             | 139,115                        | \$274,201,276  | \$2,690                     | \$6,668,467                                     | \$367,532,809                                     | \$2,642                   |
| NEW HAMPSHIRE                      | 144,711                        | \$431,287,563  | \$2,980                     | \$9,224,007                                     | \$422,062,756                                     | \$2,916                   |
| NEW JERSEY                         | 1,037,865                      | \$4,666,185,372  | \$4,496                     | \$80,714,912                                    | \$4,585,470,460                                   | \$4,418                   |
| NEW MEXICO                         | 46,451                         | \$721,640,932  | \$2,928                     | \$25,566,885                                    | \$696,074,247                                     | \$2,824                   |
| NEW YORK                           | 2,321,800                      | \$11,879,637,573                                       | \$5,117                     | \$268,835,754                                   | \$11,610,801,819                                  | \$5,001                   |
| NORTH CAROLINA                     | 1,022,138                      | \$2,353,506,012  | \$2,303                     | \$80,725,509                                    | \$2,272,780,503                                   | \$2,224                   |

AVERAGE DAILY ATTENDANCE (ADA), CURRENT TOTAL EXPENDITURES, AND CURRENT EXPENDITURES  
 ACT OF CHAPTER 1 OF EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (ECIA)  
 50 STATES AND THE DISTRICT OF COLUMBIA  
 FISCAL YEAR 1984

| STATE NAME     | AVERAGE<br>DAILY<br>ATTENDANCE | TOTAL<br>CURRENT<br>EXPENDITURE<br>(FED, STATE, OTHER) | TOTAL<br>EXPEND.<br>PER ADA | FEDERAL FUND<br>EXPEND. UNDER<br>ECIA CHAPTER 1 | TOTAL CURRENT<br>EXPENDITURES<br>NET OF CHAPTER 1 | NET<br>EXPEND.<br>PER ADA |
|----------------|--------------------------------|--|-----------------------------|---|---|---------------------------|
| NORTH CAROLINA | 111,630                        | \$337,961,216  | \$3,028                     | \$7,932,971                                     | \$330,028,245                                     | \$2,956                   |
| OHIO           | 1,653,851                      | \$5,051,057,267  | \$2,982                     | \$106,730,322                                   | \$4,944,326,945                                   | \$2,919                   |
| OKLAHOMA       | 553,236                        | \$1,581,443,468  | \$2,859                     | \$31,857,289                                    | \$1,549,586,179                                   | \$2,801                   |
| OREGON         | 401,398                        | \$1,475,989,781  | \$3,677                     | \$33,511,055                                    | \$1,442,478,726                                   | \$3,594                   |
| PENNSYLVANIA   | 1,661,944                      | \$5,843,492,422  | \$3,648                     | \$194,204,473                                   | \$5,649,287,949                                   | \$3,527                   |
| RHODE ISLAND   | 123,501                        | \$486,328,188  | \$3,938                     | \$10,230,724                                    | \$476,097,464                                     | \$3,855                   |
| SOUTH CAROLINA | 602,183                        | \$1,314,792,045  | \$2,183                     | \$51,583,977                                    | \$1,263,208,068                                   | \$2,098                   |
| SOUTH DAKOTA   | 117,192                        | \$314,626,621  | \$2,685                     | \$11,750,136                                    | \$302,876,485                                     | \$2,584                   |
| TENNESSEE      | 774,346                        | \$1,627,147,009  | \$2,101                     | \$63,574,921                                    | \$1,563,572,088                                   | \$2,019                   |
| TEXAS          | 2,745,339                      | \$7,642,784,449  | \$2,784                     | \$277,713,369                                   | \$7,365,071,080                                   | \$2,683                   |
| UTAH           | 356,072                        | \$730,903,781  | \$2,053                     | \$11,691,570                                    | \$719,212,211                                     | \$2,020                   |
| VERMONT        | 86,404                         | \$290,205,743  | \$3,359                     | \$6,609,328                                     | \$283,596,415                                     | \$3,282                   |
| VIRGINIA       | 900,378                        | \$2,584,004,591  | \$2,870                     | \$59,185,159                                    | \$2,524,819,432                                   | \$2,804                   |
| WASHINGTON     | 685,068                        | \$2,373,841,443  | \$3,465                     | \$50,335,973                                    | \$2,323,505,470                                   | \$3,392                   |
| WEST VIRGINIA  | 343,320                        | \$988,532,261  | \$2,879                     | \$26,225,200                                    | \$962,307,061                                     | \$2,803                   |
| WISCONSIN      | 659,089                        | \$2,455,670,613  | \$3,513                     | \$45,225,821                                    | \$2,410,444,792                                   | \$3,448                   |
| WYOMING        | 53,804                         | \$424,251,441  | \$4,523                     | \$5,092,831                                     | \$419,158,610                                     | \$4,468                   |



AVERAGE DAILY ATTENDANCE (ADA), CURRENT TOTAL EXPENDITURES, AND CURRENT EXPENDITURES  
 NET OF CHAPTER 1 OF EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (ECIA)  
 OUTLYING AREAS  
 FISCAL YEAR 1984

| AREA NAME            | AVERAGE<br>DAILY<br>ATTENDANCE | TOTAL<br>CURRENT<br>EXPENDITURE<br>(FED, STATE, OTHER) | TOTAL<br>EXPEND.<br>PER ADA | FEDERAL FUND<br>EXPEND. UNDER<br>ECIA CHAPTER 1 | TOTAL CURRENT<br>EXPENDITURES<br>NET OF CHAPTER 1 | NET<br>EXPEND.<br>PER ADA |
|----------------------|--------------------------------|--|-----------------------------|---|---|---------------------------|
| TOTAL OUTLYING AREAS | 714,015                        | \$952,785,672  | \$1,334                     | \$114,823,687                                   | \$837,961,985                                     | \$1,174                   |
| AMERICAN SAMOA       | •                              | •  | •                           | •   | •   | •                         |
| GLAP                 | 23,575                         | \$54,250,823   | \$2,301                     | \$6,321,049                                     | \$47,929,774                                      | \$2,033                   |
| PLETC FICU           | 659,606                        | \$822,589,196  | \$1,247                     | \$103,512,918                                   | \$719,076,278                                     | \$1,090                   |
| TRUST TERRITORY      | •                              | •  | •                           | •   | •   | •                         |
| VIRGIN ISLANDS       | 25,986                         | \$70,411,210   | \$2,710                     | \$4,989,720                                     | \$65,421,490                                      | \$2,518                   |
| NORTHERN MARIANAS    | 4,848                          | \$5,534,443  | \$1,142                     | \$0   | \$5,534,443                                       | \$1,142                   |

AVERAGE DAILY ATTENDANCE (ADA), CURRENT TOTAL EXPENDITURES, AND CURRENT EXPENDITURES  
NET OF CHAPTER 1 OF EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (ECIA)  
50 STATES AND THE DISTRICT OF COLUMBIA  
FISCAL YEAR 1983

| STATE NAME                         | AVERAGE<br>DAILY<br>ATTENDANCE | TOTAL<br>CURRENT<br>EXPENDITURE<br>(FED, STATE, OTHER) | TOTAL<br>EXPEND.<br>PER ADA | FEDERAL FUND<br>EXPENC. UNDER<br>ECIA CHAPTER 1 | TOTAL CURRENT<br>EXPENDITURES<br>NET OF CHAPTER 1 | NET<br>EXPEND.<br>PER ADA |
|------------------------------------|--------------------------------|--|-----------------------------|---|---|---------------------------|
| TOTAL U.S. (EXCLUDING TERRITORIES) | 36,635,868                     | \$108,267,716,970                                      | \$2,955                     | \$3,013,362,085                                 | \$105,254,354,885                                 | \$2,873                   |
| ALABAMA                            | 682,814                        | \$1,486,520,630  | \$2,177                     | \$67,743,984                                    | \$1,418,776,646                                   | \$2,078                   |
| ALASKA                             | 85,435                         | \$625,817,760  | \$7,325                     | \$6,958,689                                     | \$618,859,071                                     | \$7,244                   |
| ARIZONA                            | 478,664                        | \$1,242,928,313  | \$2,597                     | \$39,730,925                                    | \$1,203,197,388                                   | \$2,514                   |
| ARKANSAS                           | 406,588                        | \$801,194,009  | \$1,971                     | \$46,853,375                                    | \$754,340,634                                     | \$1,855                   |
| CALIFORNIA                         | 4,042,990                      | \$11,050,353,922                                       | \$2,733                     | \$295,408,285                                   | \$10,754,945,637                                  | \$2,660                   |
| COLORADO                           | 506,425                        | \$1,605,885,020  | \$3,171                     | \$26,892,508                                    | \$1,578,992,512                                   | \$3,118                   |
| CONNECTICUT                        | 470,572                        | \$1,711,012,766  | \$3,636                     | \$33,276,150                                    | \$1,677,736,616                                   | \$3,565                   |
| DELAWARE                           | 85,144                         | \$294,222,012  | \$3,456                     | \$8,677,485                                     | \$285,544,527                                     | \$3,354                   |
| DISTRICT OF COLUMBIA               | 74,827                         | \$340,027,077  | \$4,260                     | \$12,528,106                                    | \$327,498,971                                     | \$4,103                   |
| FLORIDA                            | 1,368,520                      | \$3,747,760,387  | \$2,739                     | \$135,647,478                                   | \$3,612,112,909                                   | \$2,639                   |
| GEORGIA                            | 978,853                        | \$2,123,585,842  | \$2,169                     | \$81,991,731                                    | \$2,041,594,111                                   | \$2,086                   |
| HAWAII                             | 149,696                        | \$484,857,558  | \$3,239                     | \$8,503,741                                     | \$476,354,217                                     | \$3,182                   |
| IDaho                              | 192,707                        | \$398,996,347  | \$2,070                     | \$11,264,093                                    | \$387,732,254                                     | \$2,012                   |
| ILLINOIS                           | 1,647,984                      | \$5,108,290,070  | \$3,100                     | \$145,609,724                                   | \$4,962,680,346                                   | \$3,011                   |
| INDIANA                            | 902,672                        | \$2,239,068,800  | \$2,480                     | \$42,420,722                                    | \$2,196,648,078                                   | \$2,433                   |
| ICHA                               | 476,406                        | \$1,474,443,207  | \$3,095                     | \$29,847,993                                    | \$1,444,595,214                                   | \$3,032                   |
| KANSAS                             | 370,064                        | \$1,131,758,425  | \$3,058                     | \$25,711,294                                    | \$1,106,047,131                                   | \$2,989                   |
| KENTUCKY                           | 587,614                        | \$1,233,797,475  | \$2,100                     | \$59,251,530                                    | \$1,174,545,945                                   | \$1,999                   |
| LOUISIANA                          | 709,170                        | \$1,908,595,062  | \$2,691                     | \$76,687,411                                    | \$1,831,907,671                                   | \$2,583                   |
| MAINE                              | 197,234                        | \$484,743,995  | \$2,458                     | \$12,727,011                                    | \$472,016,984                                     | \$2,393                   |
| MARYLAND                           | 615,097                        | \$2,118,972,417  | \$3,445                     | \$51,521,769                                    | \$2,067,450,648                                   | \$3,361                   |
| MASSACHUSETTS                      | 820,758                        | \$2,792,652,742  | \$3,378                     | \$60,686,018                                    | \$2,731,966,724                                   | \$3,304                   |
| MICHIGAN                           | 1,618,500                      | \$5,351,611,530  | \$3,307                     | \$116,988,347                                   | \$5,234,631,183                                   | \$3,234                   |
| MINNESOTA                          | 672,804                        | \$2,075,572,146  | \$3,085                     | \$36,079,014                                    | \$2,039,493,132                                   | \$3,021                   |
| MISSISSIPPI                        | 439,405                        | \$869,763,589  | \$1,979                     | \$66,507,618                                    | \$803,255,971                                     | \$1,828                   |
| MISSOURI                           | 717,994                        | \$1,772,111,337  | \$2,468                     | \$53,067,955                                    | \$1,719,043,382                                   | \$2,394                   |
| MONTANA                            | 138,801                        | \$456,518,613  | \$3,289                     | \$9,006,072                                     | \$447,512,541                                     | \$3,224                   |
| NEBRASKA                           | 254,452                        | \$759,197,358  | \$2,984                     | \$16,172,745                                    | \$743,024,653                                     | \$2,920                   |
| NEVADA                             | 134,600                        | \$364,765,710  | \$2,613                     | \$4,178,684                                     | \$360,587,026                                     | \$2,583                   |
| NEW HAMPSHIRE                      | 146,304                        | \$402,306,643  | \$2,750                     | \$7,004,538                                     | \$395,302,105                                     | \$2,702                   |
| NEW JERSEY                         | 1,081,217                      | \$4,340,959,702  | \$4,007                     | \$67,424,058                                    | \$4,273,035,644                                   | \$3,945                   |
| NEW MEXICO                         | 245,919                        | \$713,599,218  | \$2,902                     | \$24,214,841                                    | \$689,384,377                                     | \$2,803                   |
| NEW YORK                           | 2,344,091                      | \$10,985,481,357                                       | \$4,686                     | \$266,326,771                                   | \$10,719,154,586                                  | \$4,573                   |
| NEW HAMPSHIRE<br>NORTH CAROLINA    | 1,032,030                      | \$2,206,324,717  | \$2,138                     | \$90,705,596                                    | \$2,115,619,121                                   | \$2,050                   |

AVERAGE DAILY ATTENDANCE (ADA), CURRENT TOTAL EXPENDITURES, AND CURRENT EXPENDITURES  
NET OF CHAPTER 1 OF EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (ECIA)  
50 STATES AND THE DISTRICT OF COLUMBIA  
FISCAL YEAR 1983

| STATE NAME     | AVERAGE<br>DAILY<br>ATTENDANCE | TOTAL<br>CURRENT<br>EXPENDITURE<br>(FED, STATE, OTHER) | TOTAL<br>EXPEND.<br>PER ADA | FEDERAL FUND<br>EXPENC. UNDER<br>ECIA CHAPTER 1 | TOTAL CURRENT<br>EXPENDITURES<br>NET OF CHAPTER 1 | NET<br>EXPEND.<br>PER ADA |
|----------------|--------------------------------|--|-----------------------------|---|---|---------------------------|
| NORTH DAKOTA   | 111,782                        | \$318,784,343  | \$2,852                     | \$11,975,560                                    | \$306,808,783                                     | \$2,745                   |
| OHIO           | 1,718,878                      | \$4,600,474,824  | \$2,676                     | \$96,045,908                                    | \$4,504,428,916                                   | \$2,621                   |
| OKLAHOMA       | 556,115                        | \$1,560,103,477  | \$2,805                     | \$37,027,157                                    | \$1,523,076,320                                   | \$2,739                   |
| OREGON         | 404,458                        | \$1,417,392,505  | \$3,504                     | \$32,252,479                                    | \$1,385,140,026                                   | \$3,425                   |
| PENNSYLVANIA   | 1,641,763                      | \$5,506,931,032  | \$3,354                     | \$182,338,345                                   | \$5,324,592,687                                   | \$3,243                   |
| RHODE ISLAND   | 127,206                        | \$454,061,845  | \$3,570                     | \$13,856,212                                    | \$440,205,633                                     | \$3,461                   |
| SOUTH CAROLINA | 574,293                        | \$1,158,594,893  | \$2,017                     | \$52,368,058                                    | \$1,106,226,835                                   | \$1,926                   |
| SOUTH DAKOTA   | 117,495                        | \$292,102,189  | \$2,486                     | \$11,384,833                                    | \$280,717,356                                     | \$2,389                   |
| TENNESSEE      | 778,321                        | \$1,577,914,598  | \$2,027                     | \$64,353,830                                    | \$1,513,561,168                                   | \$1,945                   |
| TEXAS          | 2,724,989                      | \$7,442,158,754  | \$2,731                     | \$268,135,659                                   | \$7,174,023,095                                   | \$2,633                   |
| UTAH           | 348,717                        | \$702,161,663  | \$2,014                     | \$10,921,043                                    | \$691,240,620                                     | \$1,982                   |
| VERMONT        | 87,403                         | \$267,530,364  | \$3,061                     | \$5,230,589                                     | \$262,299,775                                     | \$3,001                   |
| VIRGINIA       | 408,984                        | \$2,414,129,646  | \$2,656                     | \$85,383,632                                    | \$2,328,746,014                                   | \$2,562                   |
| WASHINGTON     | 687,094                        | \$2,206,230,814  | \$3,211                     | \$46,743,545                                    | \$2,159,487,269                                   | \$3,143                   |
| WEST VIRGINIA  | 346,368                        | \$957,707,319  | \$2,765                     | \$20,998,936                                    | \$936,708,383                                     | \$2,704                   |
| WISCONSIN      | 713,190                        | \$2,305,552,461  | \$3,233                     | \$30,950,430                                    | \$2,274,602,031                                   | \$3,189                   |
| WYOMING        | 54,488                         | \$382,181,627  | \$4,045                     | \$5,239,008                                     | \$376,942,619                                     | \$3,989                   |

OCTOBER 30, 1986

AVVERAGE DAILY ATTENDANCE (ADA), CURRENT TOTAL EXPENDITURES, AND CURRENT EXPENDITURES  
NET OF CHAPTER 1 OF EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1983 (ECIA)  
OUTLYING AREAS  
FISCAL YEAR 1983

| AREA NAME            | AVERAGE<br>DAILY<br>ATTENDANCE | TOTAL<br>CURRENT<br>EXPENDITURE<br>(FED, STATE, OTHER) | TOTAL<br>EXPEND.<br>PER ADA | FEDERAL FUND<br>EXPEND. UNDER<br>ECIA CHAPTER 1 | TOTAL CURRENT<br>EXPENDITURES<br>NET OF CHAPTER 1 | NET<br>EXPEND.<br>PER ADA |
|----------------------|--------------------------------|--|-----------------------------|---|---|---------------------------|
| TOTAL OUTLYING AREAS | 765,075                        | \$875,221,787  | \$1,144                     | \$117,586,731                                   | \$757,635,056                                     | \$990                     |
| AMERICAN SAMOA       | .                              | \$0  | .                           | \$0   | \$0   | .                         |
| GUAM                 | 23,405                         | \$51,172,859   | \$2,186                     | \$6,036,799                                     | \$45,136,060                                      | \$1,928                   |
| PLENTIC HILL         | 670,121                        | \$745,360,375  | \$1,112                     | \$109,569,818                                   | \$635,790,557                                     | \$949                     |
| TRUST TERRITORY      | 41,346                         | \$0  | \$0                         | \$0   | \$0   | \$0                       |
| VIRGIN ISLANDS       | 25,747                         | \$70,974,865   | \$2,757                     | \$1,980,114                                     | \$68,994,751                                      | \$2,680                   |
| NORTHERN MARIANAS    | 4,456                          | \$7,713,688  | \$1,731                     | \$0   | \$7,713,688                                       | \$1,731                   |

DEPARTMENT OF EDUCATION  
 WASHINGTON, D.C. 20202  
 NATIONAL CENTER FOR EDUCATION STATISTICS  
 COMMON CORE OF DATA

PART VI — REVENUES AND CURRENT EXPENDITURES  
 FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION  
 FISCAL YEAR 1983

(STATE)

FORM APPROVED  
 O.M.B. No 1850-0067  
 EXPIRATION DATE 9/85

DUE DATE  
 MARCH 15, 1984

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.

|               |                                      |                                  |
|---------------|--------------------------------------|----------------------------------|
| NAME OF STATE | NAME OF PERSON PREPARING THIS REPORT | TELEPHONE NO (Include area code) |
|---------------|--------------------------------------|----------------------------------|

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*.

I. LOCAL EDUCATION AGENCY REVENUES BY SOURCE

| Summary of revenue sources  | Total<br><i>(in whole dollars)</i> |
|---|------------------------------------|
| A. 1000 REVENUES FROM LOCAL SOURCES   |                                    |
| B. 2000 REVENUES FROM INTERMEDIATE SOURCES  |                                    |
| C. 3000 REVENUES FROM STATE SOURCES   |                                    |
| D. 4000 REVENUES FROM FEDERAL SOURCES   |                                    |
| E. TOTAL REVENUES TO LOCAL EDUCATION AGENCIES FROM ALL SOURCES<br><i>(Sum of lines A-D)</i> | 44                                 |



**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<br/>(in whole dollars)</b> | <b>By State and<br/>other agencies<br/>(in whole dollars)</b> | <b>Total<br/>(in whole dollars)</b> |
|---|---|---|-------------------------------------|
| 1. 1000 INSTRUCTION (Include fixed charges)   |   |   |                                     |
| 2. 2000 SUPPORT SERVICES (Include fixed charges)  |   |   |                                     |
| 3. 3000 NONINSTRUCTIONAL SERVICES<br>(Include fixed charges)  |   |   |                                     |
| 4. TOTAL CURRENT EXPENDITURES<br>(Sum of lines 1-3)   |   |   |                                     |
| <b>B. EXCLUSIONS: CURRENT EXPENDITURES<br/>FROM THE REVENUE SOURCES<br/>LISTED BELOW</b>  |   |   |                                     |
| 1. TUITION AND TRANSPORTATION FEES<br>RECEIVED FROM INDIVIDUALS AND<br>PATRONS  |   |   |                                     |
| 2. CHAPTER I, EDUCATION CONSOLIDATION AND<br>IMPROVEMENT ACT OF 1981 (Public Law 97-35),<br>i.e., BASIC GRANTS TO LEA'S AND STATE<br>AGENCY GRANTS FOR HANDICAPPED AND<br>MIGRATORY CHILDREN              |   |   |                                     |
| 3. CARRYOVER FUNDS FROM TITLE I, (ESEA,<br>1965, Public Law 89-10), i.e., BASIC GRANTS TO<br>LEA'S AND STATE AGENCY GRANTS FOR<br>HANDICAPPED AND MIGRATORY CHILDREN;<br>AND TITLES IV-B AND IV-C OF ESEA |   |   |                                     |
| 4. TOTAL EXCLUSIONS (Sum of lines 1-3)  |   |   |                                     |
| <b>C. CURRENT EXPENDITURES FOR PURPOSES OF<br/>PUBLIC LAW 97-35 (for Fiscal Year 1983)<br/>(Line A 4 minus B 4)</b>   |   |   |                                     |

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 line A.4, total current expenditures.

**III. AVERAGE DAILY ATTENDANCE (ADA)**

| <b>Summary of attendance</b>                          | <b>Total<br/>(in whole numbers)</b> |
|---|-------------------------------------|
| A. SUMMER SCHOOL FULL-TIME EQUIVALENT                 |                                     |
| B. REGULAR TERM                                       |                                     |
| C. TOTAL AVERAGE DAILY ATTENDANCE FOR THE FISCAL YEAR |                                     |

NOTE: If summer school ADA cannot be reported separately, enter "NA" for both summer school and regular term and report the total ADA on line C.

**CERTIFICATION: I HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE DATA REPORTED IN SECTIONS II AND III ABOVE CONSTITUTE A FULL AND TRUE REPORT OF CURRENT EXPENDITURES AND AVERAGE DAILY ATTENDANCE FOR THE PUBLIC ELEMENTARY AND SECONDARY SCHOOLS UNDER THIS JURISDICTION FOR PURPOSES OF PUBLIC LAW 97-35.**

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL

SIGNATURE OF AUTHORIZED OFFICIAL

COMMENTS: (Use this section to explain any unusual or peculiar conditions that result in marked changes from previous reports, e.g., a significant increase in teacher salaries since last year)

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, non-instructional services are defined to include net expenditures for enterprise activities such as food services and student body activities (gross expenditures less gross receipts)

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

For purposes of this report, do not include current expenditures for community services provided by the LEA's. 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. Report the amount which best reflects net food services current expenditures for the LEA's in your State.

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

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

|   |  |
|---|--|
| 1. FEDERAL SOURCES                                |  |
| 2. STATE SOURCES                                  |  |
| 3. LOCAL SOURCES*                                 |  |
| 4. NET EXPENDITURES<br>(Sum of lines 1, 2, and 3) |  |

|   |  |
|---|--|
| 1 GROSS EXPENDITURES                        |  |
| 2 LUNCH SALES RECEIPTS                      |  |
| 3 NET EXPENDITURES<br>(Line 1 minus line 2) |  |

\*Not including gross receipts from the sale of lunches

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

| ITEM   | Total<br>(in whole dollars) |
|--|-----------------------------|
| 1 STUDENT BODY ACTIVITIES  |                             |
| 2 OTHER ENTERPRISE ACTIVITIES  |                             |
| 3 TOTAL NET EXPENDITURES FOR ENTERPRISE ACTIVITIES<br>(Sum of lines 1 and 2) |                             |

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

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



**V. SPECIAL EXHIBIT - FIXED CHARGES**

Fixed charges, i.e., expenditures made for employee benefits, insurance premiums, rentals, interest on short-term current loans, and judgements levied against the LEAs must be distributed or allocated to the three functions listed in Section II. Since fixed charges represent a significant portion of current expenditures and they have been reported separately for many years, you are asked to break fixed charges out and report them as a special exhibit. This separation is requested in order to make statistical adjustments in trends in the NCES publication series.

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.

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.

Other fixed charges include payments for liability and casualty insurance premiums, rental, interest on short-term current loans, and judgements against local agencies.

**NOTE:** Make sure that these expenditures are included in Part II, Section A.

| EXPENDITURES FOR<br>FIXED CHARGES   | Local education agencies<br>(in whole dollars) | For/on behalf of LEAs<br>by other agencies<br>(in whole dollars) | Totals<br>(in whole dollars) |
|---|--|--|------------------------------|
| 1. EMPLOYEE BENEFITS  |  |  |                              |
| 2. OTHER FIXED CHARGES  |  |  |                              |
| 3. TOTAL FIXED CHARGES  |  |  |                              |
| <i>NOTE Fixed charges should be included in Part II A, Current Expenditures By Function</i> |  |  |                              |

**RETURN COMPLETED FORM TO:**  
 U.S. Department of Education  
 National Center for Education Statistics  
 400 Maryland Avenue, S.W.  
 (Brown Building, Room 606)  
 Washington, D.C. 20202

INSTRUCTIONS AND DEFINITIONS FOR  
COMMON CORE OF DATA, PART VI.  
REVENUES AND CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, FISCAL YEAR 1983

GENERAL

This report is intended to collect the data needed to make the State allotments of Federal funds from certain Federal assistance programs to the States. Revenues, current expenditures, and average daily attendance for all of the local education agencies (LEA's) in the State which provide free public elementary and secondary education are to be reported on this form. The classification of revenue and expenditure accounts which appears in the 1980 revision of Handbook II published by the National Center for Education Statistics (NCES), *Financial Accounting for State and Local School Systems*, is to be used for reporting purposes.

The Education Consolidation and Improvement Act of 1981 (P.L. 97-35, ECIA) defines several terms which govern the data to be included in this report.

"The term 'local educational agency' means a public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a State, or such combination of school districts or counties as are recognized in a State as an administrative agency for its public elementary or secondary schools. Such term includes any other public institution or agency having administrative control and direction of a public elementary or secondary school."

"The term 'free public education' means education which is provided at public expense, under public supervision and direction, and without tuition charge, and which is provided as elementary or secondary school education in the applicable State, except that such term does not include any education provided beyond grade twelve."

"This term is interpreted to include children placed in private schools at public expense, e.g., handicapped children residing in public school districts who are placed by the public school district in a private school which provides an educational program suited to their needs."

"The term 'elementary school' means a day or residential school which provides elementary education, as determined under State law, and the term 'secondary school' means a day or residential school which provides secondary education, as determined under State law, except that it does not include any education provided beyond grade twelve."

Specific instructions for preparing this report and definitions of terms used follow

SECTION I. Revenues

Revenues received by local education agencies as defined above are to be reported by source. 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 fixed assets for money or compensation for loss of fixed assets, and are available for expenditure by the local education agencies in the State. The revenues to be included in this report are listed below. If additional information is needed, reference to the 1980 revision of Handbook II is advised. Note that certain revenue classes are to be excluded from this report.

**1000 Revenues from local sources:** Revenues produced within the local education agency boundaries and available to the agency in the amount produced. Revenues from local sources includes the following:

**1100 Taxes levied/assessed by the LEA:** Compulsory charges levied by the LEA to finance services performed for the common benefit.

**1200 Revenue from local governmental units other than LEA's:** Appropriations made by other local governmental units to the LEA's that are fiscally dependent upon some parent government, e.g., a city or county government.

**1300 Tuition:** Payments received from individuals, welfare agencies, or private sources, excluding transfers made by other LEA's in the form of tuition for educational services provided by the receiving LEA's.

**1400 Transportation fees:** Payments received from individuals, welfare agencies, or private sources, excluding transfers made by other LEA's for transporting students to and from school and school activities.

**1500 Earnings on investments:** Revenues received from LEA holdings invested for earning purposes.

**1600 Food services:** Net revenues (gross receipts less gross expenditures) for dispensing food to students and adults.

**1700 Student activities:** Net revenues (gross receipts less gross expenditures) for school sponsored activities.

**1800 Community services:** EXCLUDE revenues from community services activities operated by the LEA's.

**1900 Other:** Revenues from sources not classified above, e.g., property rentals received by LEA's, donations, textbook sales or rentals, etc.

**2000 Revenues from intermediate sources:** Revenues received from an intermediate governmental unit or political subdivision between the State and the LEA's that collects revenue and distributes it to LEA's in amounts different from those which are collected within the LEA's.

**2100 Unrestricted grants-in-aid:** Grants from immediate administrative units which may be used for any legal purpose.

**2200 Restricted grants-in-aid:** Grants from intermediate administrative units which may be used only for specified purposes.

**2800 Revenue in lieu of taxes:** Commitments or payments made out of general revenues by an intermediate governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately owned property or other tax base.

2900 Revenue for/on behalf of the LEA: Commitments or payments made by an intermediate governmental unit for the benefit of the LEA, or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the intermediate unit on behalf of an LEA employee for services rendered to the LEA, and a contribution of fixed assets by an intermediate unit to the LEA.

3000 Revenues from State sources: Grants and other monies received by LEA's from State funds.

3100 Unrestricted grants-in-aid: See 2100.

3200 Restricted grants-in-aid: See 2200

3800 Revenue in lieu of taxes: See 2800

3900 Revenue for/on behalf of the LEA: See 2900

4000 Revenues from Federal sources: Grants and other monies received by LEA's from Federal agencies, either directly from the Federal agency or distributed through a State agency

4100 Unrestricted grants-in-aid: See 2200 (including 4200)

4300 Restricted grants-in-aid: See 2200 (including 4500)

4700 Grants-in-aid received through other agencies

4800 Revenue in lieu of taxes: See 2800

4900 Revenue for/on behalf of the LEA: See 2900

## SECTION II. Current Expenditures

### SPECIAL NOTE

Two columns are provided for reporting current expenditures. It is important to know what should be reported in each. It is equally important to make sure that intergovernmental transfers from one agency to another are not reported by both as expenditures. i.e. a tuition transfer from one school district to another must not be reported by both as expenditures and included in the state total (since the receiving school district presumably spends the entire amount of the transfer)

#### Current Expenditures by Local School Districts

The expenditure amounts reported in this column should include the state total of current expenditures made by the operating and non-operating local school districts in the state. The intergovernmental transfers made to other local school districts or to regional educational service agencies such as county superintendencies, BOCES's, CESA's, etc., should be included here. But the expenditures made from these transfers by the recipient agencies MUST NOT be included in the state's totals. Expenditures made by regional educational service agencies MUST NOT be reported in this column.

#### Current Expenditures by State and Other Agencies

The net expenditures made by regional educational service agencies that qualify under the definition of "local educational agency" must be included in this column. Net means that expenditures made from intergovernmental transfers received from local school districts MUST NOT be included here. To determine these expenditure amounts, the intergovernmental transfers must be subtracted from the gross expenditures of such agencies. Other expenditures made

for or on behalf of local school districts by other agencies are also to be included here. Examples of such expenditures are: costs of student transportation provided by county or state government, state payments into the teacher or public school employees retirement fund, cost of free textbooks distributed to local school districts by the state, etc.

Current expenditures to be reported were originally defined in Public Law 81-874 as follows.

"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 . . . ."

For purposes of this report, current expenditures made by local education agencies and those made for/on behalf of local education agencies by other agencies, (e.g. payments of State funds directly into a public school employee's retirement system, transportation services provided to LEA students by some agency other than the LEA, free textbooks purchased by the State, etc.) are to be included. Current expenditures made for regular term and free summer term operations are to be included.

Exclude current expenditures made for adult education and community/junior college programs. Also exclude expenditures for debt service, capital outlay, community services, and nonpublic school programs (except tuition payments to private schools for the placement of public school students by the LEA).

The three major classifications of current expenditures to be included and the subfunctions thereunder are listed below.

1000 Instruction: Expenditures made for the activities dealing directly with the interaction between teachers and students

2000 Support services: Expenditures for services that provide administrative, technical, and logistic support to facilitate and enhance instruction. Support services include:

- 2100 Student support services
  - 2110 Attendance and guidance services
  - 2120 Guidance services
  - 2130 Health services
  - 2140 Psychological services
  - 2150 Speech pathology and audiology services
  - 2190 Other student support services

- 2200 Staff support services
  - 2210 Improvement of instruction services
  - 2220 Educational media services
  - 2290 Other staff support services

- 2300 General administration
  - 2310 Board of Education services
  - 2320 Executive administration
  - 2330 Special area administration services

- 2400 School administration
  - 2410 Office of the Principal
  - 2490 Other school administration

- 2500 Business
  - 2510 Fiscal services
  - 2520 Purchasing services

- 2530 Warehousing and duplicating services
- 2540 Printing, publishing, and duplicating services
- 2590 Other business support services

**2600 Operation and maintenance of plant**

**2700 Student transportation services (excluding expenditures made to transport private school students at public expense)**

**2800 Central**

- 2810 Planning, research, development, and evaluation
- 2820 Information services
- 2830 Staff services
- 2840 Data processing services

**2900 Other support services**

**3000 Operation of non-instructional services:** Net expenditures for enterprise types of operations, excluding community services are included in this category. The worksheet attached to the reporting form explains how expenditures to be reported in this category are to be calculated. These services include:

**3100 Food services operations**

**3200 Other enterprise operations (e.g., bookstore, inter-scholastic athletics, etc.)**

**EXCLUSIONS:**

Public Law 97-35, the Education Consolidation and Improvement Act of 1981, provides that current expenditures charged against certain revenue sources be excluded from the calculation of State allotments of Federal funds. These exclusions are as follows:

1. Tuition and transportation fees paid by individuals. The amount of such fees received by the local school districts during the fiscal year are to be reported in the "by local school districts" column.
2. Expenditures charged to grants received under Chapter 1 of the Education Consolidation and Improvement Act, P.L. 97-35.
3. Carryover funds from P.L. 89-10, Titles I, IV-B, and IV-C.

It is important that, in order to comply with the legislation, all tuition and transportation fees charged to and paid by individuals to the LEA's must be reported on Section II, line B 1, since these amounts are reported as revenues in Section I.

The difference between the total exclusions and the total current expenditures represents the total eligible current expenditures for purposes of making the State allotments. These totals should be entered on line C of Section II.

**SECTION III. Average Daily Attendance (ADA)**

The legislation provides that average daily attendance "shall be determined in accordance with State law." Average daily attendance unless otherwise defined by State law, shall be defined for purposes of this report as:

"the aggregate number of days of student attendance divided by the number of days in the school term"

The full-time equivalent (FTE) of summer school attendance may

be included, provided that any LEA's in the State provide free summer school for their students. The FTE may be calculated by dividing the summer school ADA by the ratio of the number of days in the regular term to the total number of days of attendance at summer term session. For example, if the regular term had 180 days of attendance and the summer term had 30 days of attendance, divide the summer school ADA by 6 (180 divided by 30). If summer school ADA is included, it should be reported separately. If it cannot be reported separately, enter "NA" for both summer school and regular term and enter the total ADA on the appropriate line.

**SECTION IV. Worksheet**

This worksheet is an integral part of this report and should be completed and returned as part of the report. It is largely self-explanatory, however, supplementary instructions are provided below.

**A. Food services net expenditures.** Two methods may be used for this computation. Choose the method which benefits your State.

In Method 1, find the sum of cash and the value of donated commodities provided from Federal sources, restricted grants-in-aid for the support of food services received from State sources, and expenditures made by the LEA's to cover deficits resulting from food services operations. Be sure to exclude the gross revenues from the sale of lunches in this calculation. For the purpose of this calculation, it is assumed that revenues from Federal and State sources are expended in their entirety. The difference between gross receipts from the sale of school lunches and gross expenditures made by the LEA's represents the additional revenues required to balance the food services fund. Therefore, the sum of revenues to the fund from Federal and State sources and local tax sources may be reported as "net expenditures".

In Method 2, subtract the gross receipts from the sale of school lunches by the LEA's from the gross expenditures for food services provided. Allowable depreciation expenses may be included as gross expenditures in this method.

**B. Enterprise activities.** Net expenditures for student body activities and other enterprise activities (except those resulting from community services) may be included here. For example, if LEA's provide services to other LEA's or other governmental agencies at a loss, such losses may be included. When gross expenditures less gross lunch sales receipts is greater than zero, the enterprise activity operated at a loss. The loss is the amount of local tax source money required to be paid in order to balance the fund. Note when the activity operates at a profit, the amount to be reported is zero.

The total net expenditures made by LEA's for non-instructional services such as those listed above should be entered in the 3000 series on Section II.

**Certification.** After this report has been completed and verified it must be certified by an authorized official of the State education agency. Make sure that the signature of such an authorized official is affixed in the appropriate block.

If any mistakes in the report are discovered after the report has been submitted, it may be amended. An amended report clearly designated as such, may be sent to the National Center for Education Statistics following the original submission until such time as the data needed for the allocation of Federal funds have been certified to the Secretary of Education. Deadline dates will be announced when they have been set.



#### V. Special Exhibit. Fixed Charges

Fixed charges, i.e., expenditures made for employee benefits, insurance premiums, rentals, interest on short-term current loans, and judgements levied against the local school districts must be distributed or allocated to the three functions listed in Section II. Since fixed charges represent a significant portion of current expenditures and have been reported separately for many years, you are asked to break out fixed charges and report them as a special exhibit. This separation is requested in order to make statistical adjustments in trends in the NCES publication series.

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

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.

Other fixed charges include payments for liability and casualty insurance premiums, rental, interest on short-term current loans, and judgements against local school districts.

NOTE: Make sure that these expenditures are included in Part II, Section A.