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**AUTHOR** Barr, Richard H.  
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**ABSTRACT**

The information in this report is directed to both the general information needs of educational researchers and the more specialized needs of personnel administering programs under P.L. 81-874--School Assistance in Federally Affected Areas--and P.L. 89-10--the Elementary and Secondary Education Act of 1965. For this reason, this publication contains two types of current operating expenditure data for public elementary and secondary education at the local level: (1) total current expenditures and (2) current expenditures as defined by P.L. 81-874 and P.L. 89-10. Data are presented in tables by State. The appendix contains a sample of the State fiscal report form for fiscal year 1972. (Author/DN)

# HIGHLIGHTS

The number of pupils in average daily attendance (ADA) increased only one-tenth of 1 percent, from 42.4 million in 1970-71 to 42.5 million in 1971-72.

Total current expenditures at the local level amounted to \$40.9 billion; the average per-pupil expenditure was \$963.

A total of \$3.7 billion, or 9.1 percent of total current expenditures, came from Federal sources, amounting to \$87 per pupil.

Current expenditures as defined by P.L. 81-874 and P.L. 89-10 ranged from a low of \$533 per pupil in Mississippi to \$1,596 in Alaska. The national average was \$926 per pupil, up 7.7 percent from 1970-71.

The low State average per-pupil expenditure, \$533, was 4 percent higher than the national average in 1965-66.

The ratio of the highest to the lowest State per-pupil expenditure, approximately 3 to 1, has remained relatively constant over the years.

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# Expenditures for Public Elementary and Secondary Education 1971-72

by  
Richard H. Barr  
National Center for  
Educational Statistics  
Office of Education

U.S. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE  
Caspar W. Weinberger, *Secretary*  
Charles B. Saunders, Jr., *Acting Assistant Secretary for Education*  
  
*Office of Education*  
John Ottina, *Commissioner*

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# FOREWORD

There has been increasing interest expressed by the educational community in expenditure data for public elementary and secondary education. In response to this interest, the U.S. Office of Education (USOE) in 1968 began publishing expenditure data compiled from annual reports submitted by the States on total current expenditures and on expenditures as defined by P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, the Elementary and Secondary Education Act of 1965. This publication was compiled from these State reports, which have also been incorporated into USOE's Elementary-Secondary General Information System (ELSEGIS) series. More detailed expenditure data, along with revenue, staffing, and other data, will be published in *Statistics of State School Systems, 1971-72*.

The report form used by the States for the annual submission of expenditure data (OE Form 2350-6) was developed with the assistance of State education agency fiscal and statistical personnel, whose essential contribution is acknowledged and appreciated.

Roy C. Nehrt, Chief  
Elementary and Secondary Surveys Branch

Dorothy M. Gilford  
Assistant Commissioner for  
Educational Statistics

# CONTENTS

	Page
Foreword .....	v
Introduction .....	1
Total Current Expenditures .....	1
Current Expenditures as Defined by P.L. 81-874 and P.L. 89-10 .....	3
Appendix: OE Form 2350-6, State Fiscal Report for Fiscal Year 1972 .....	17

## Charts

1. State average current expenditures per pupil for operation of public elementary and secondary schools: 1971-72 .....
2. U.S. average and low and high State averages of current expenditures per pupil in average daily attendance: 1964-65 to 1971-72 .....

## Tables

### Text Tables

- A. Expenditures at the local level for current operation of the regular day school program, by functional category: 1964-65 and 1971-72 .....
- B. Frequency distribution of statewide expenditures per pupil in average daily attendance: 1971-72 .....
- C. U.S. average and low and high State averages of current expenditures per pupil in average daily attendance, reported for administration of P.L. 81-874 and P.L. 89-10: 1964-65 to 1971-72 .....
- D. Adjusted U.S. average and low and high State averages of current expenditures per pupil in average daily attendance, reported for administration of P.L. 81-874 and P.L. 89-10, in constant (1971-72) dollars: 1964-65 to 1971-72 .....

# CONTENTS - Continued

Page

## Basic Tables

1. Current expenditures at the local level for free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1971-1972 ..... 9
2. Current expenditures at the local level per pupil in average daily attendance for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1971-72 ..... 10
3. Percent distribution of current expenditures at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1971-72 ..... 11
4. Current expenditures at the local level for free public elementary and secondary education, by revenue source and by State or other area: Aggregate United States, 1971-72 ..... 12
5. Public elementary and secondary school average daily attendance and expenditures at the local level, reported for administration of P.L. 81-874 and P.L. 89-10, by State or other area: Aggregate United States, 1971-72 ..... 13

# INTRODUCTION

The information in this report is directed to both the general information needs of educational researchers and the more specialized needs of personnel administering programs under P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, The Elementary and Secondary Education Act of 1965. For this reason, this publication contains two types of current operating expenditure data for public elementary and secondary education at the local level:

1) *Total current expenditures.* These data are presented according to the major functional categories agreed upon in the late 1940's. The categories were published in USOE Handbook I, *The Common Core of State Educational Information*, 1953. Total current expenditure data are collected and published biannually in *Statistics of State School Systems*.

The data in this report are not fully comparable to those in other reports of current expenditures since they do not include expenditures to State- or intermediate-level administration. The data reported here do, however, represent 97.6 percent of the estimated

\$41.9 billion in current expenditures for public elementary and secondary schools.<sup>1</sup>

2) *Current expenditures as defined by P.L. 81-874 and P.L. 89-10:* The current expenditures presented in the second section of this report are those which comply with the definitions of such expenditures in P.L. 81-874 and P.L. 89-10. These include all expenditures at the local level, regardless of funding source, for current operation of public elementary and secondary schools through grade 12, including net expenditures for school lunch programs, student activities, and free summer school programs. Excluded are expenditures made from funds received from patrons as tuition and transportation fees and from funds received under Titles I, II, and III of P.L. 89-10.

All data in this report are for the fiscal year ending June 30, 1972.

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<sup>1</sup>U.S. Department of Health, Education, and Welfare, Office of Education, *Projections of Educational Statistics to 1981-82*, table 36.

## TOTAL CURRENT EXPENDITURES

In 1971-72, a total of \$40.9 billion was expended at the local level for the operation of public elementary and secondary schools, including expenditures excluded under P.L. 81-874 and P.L. 89-10 (i.e., expenditures from payments by patrons for tuition and transportation fees, and from funds received under Titles I, II, and III of the Elementary and Secondary Education Act of 1965). Of this total, \$39.8 billion was expended for local administration, instruction, attendance and health

services, pupil transportation, plant operation and maintenance, and fixed charges. The remaining \$1.1 billion was spent for "other school services" (student activities, free summer school, and school lunch programs) (table 1).

A comparison of the percentages by category of total expenditures for 1971-72 and 1964-65 reveals only minor changes in emphasis. In 1971-72, a slightly



smaller percentage was spent for instruction, attendance and health services, pupil transportation, and maintenance and operation of plant; while relatively more was expended for administration and fixed charges (table A). The increase observed for administration could be due in part to a revised definition of this category (i.e., expenses of the principal's office, formerly included in instruction, are now classified under administration by some States). Since the amount expended for employee retirement is included in fixed charges, the increase in this category could be a reflection of the increased costs for social security and other retirement programs.

In spite of increasing overall costs, the amount expended for "other school services" showed a slight decrease. Although all but 2 States had increases in school lunch expenditures, 31 States showed decreases for the total of these combined services. This indicates a cutback in the spending of tax dollars for some special activities.

The variations in spending patterns among the States are shown in tables 2 and 3. Table 2 reports current expenditures per pupil for 1971-72, distributed by functional category, for the 50 States, the District of Columbia, and the outlying areas. Table 3 presents a percentage distribution of expenditures by category.

#### Revenues for Current Expenditures From Federal Sources

Federal funds in support of total current expenditures totaled \$3.7 billion, or 9.1 percent of the total current expenditures from all sources of funds (table 4). The Federal share varied greatly among the States, from a low of 4.4 percent for Wisconsin to a high of 33.0 percent for the District of Columbia.

Table A.—Expenditures at the local level for current operation of the regular day school program, by functional category: 1964-65 and 1971-72

Functional category	1964-65		1971-72	
	Dollars, in billions	Percent	Dollars, in billions	Percent
Total .....	\$17.9	100.0	\$39.8	100.0
Local administration .....	.6	3.3	1.4	3.6
Instruction .....	12.8	71.4	28.1	70.7
Attendance and health services .....	.2	1.1	.4	1.0
Pupil transportation .....	.7	4.0	1.5	3.8
Operation and maintenance of plant .....	2.2	12.0	4.3	10.8
Fixed charges (includes employer share of retirement) .....	1.5	8.2	4.0	10.1

Note.—Detail may not add to totals because of rounding.

# CURRENT EXPENDITURES AS DEFINED BY P.L. 81-874 AND P.L. 89-10

During 1971-72, expenditures as defined by P.L. 81-874 and P.L. 89-10 rose to \$39.3 billion, an increase of \$2.9 billion (7.8 percent) over those in 1970-71. The number of pupils in average daily attendance rose only slightly to 42.5 million (up 0.1 percent). Therefore, the average per-pupil expenditure rose from \$860 to \$926, a 7.7 percent increase (table 5).

Table B is a frequency distribution of State average per-pupil expenditures at \$100 intervals. It clearly shows the two extreme highs (Alaska and New York), as well as the large grouping in the range of \$700 to \$1,100 per pupil. It is noteworthy that the 40th through the 60th centiles lay within the \$800-to-\$900 range.

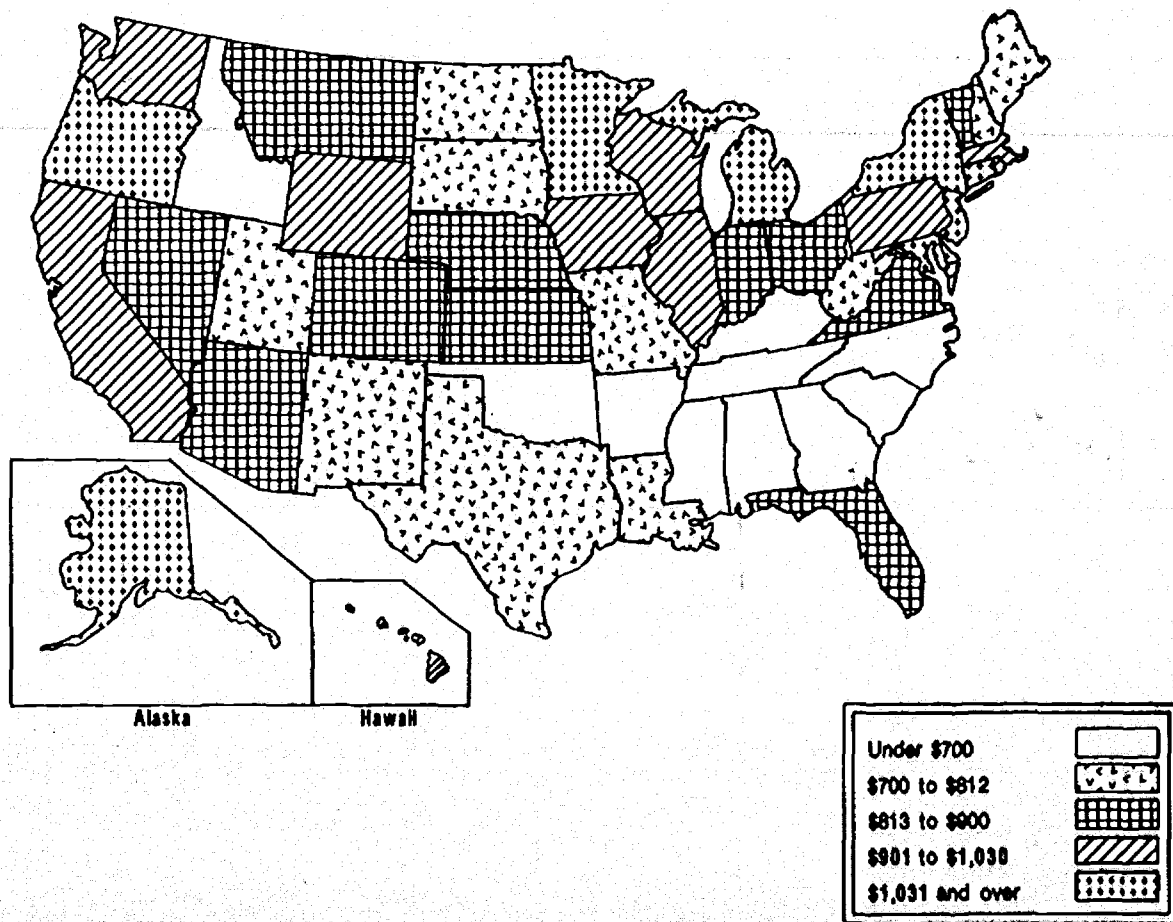
**Table B.—Frequency distribution of statewide expenditures per pupil in average daily attendance: 1971-72**

Current expenditures per pupil in ADA	Frequency	Cumulative frequency	Measures of central tendency and deviation
Under \$500	0	0	
\$500 to \$599	4	4	
\$600 to \$699	6	10	20th centile     \$ 685
\$700 to \$799	8	18	1st quartile     731
\$800 to \$899	12	30	{ 40th centile     812
\$900 to \$999	5	35	{ Median            850
\$1,000 to \$1,099	11	46	{ 60th centile     898
\$1,100 to \$1,199	2	48	Mean                926
\$1,200 to \$1,299	1	49	{ 3rd quartile     1,023
\$1,300 to \$1,399	0	49	{ 80th centile     1,031
\$1,400 to \$1,499	0	49	
\$1,500 to \$1,599	2	51	
\$1,600 and over	0	51	

Chart 1 presents a graphic picture of the geographic distribution of current expenditures per pupil by State (reported in table 5). It should be noted that the States with the highest expenditure rates are generally in the

Northeast, Upper Midwest, and Far West, while the States with the lowest expenditure rates tend to be grouped in the Southeast.

Chart 1.—State average current expenditures per pupil for operation of public elementary and secondary schools: 1971-72  
(As reported for administration of P.L. 81-874 and P.L. 89-10)



The data in table C and chart 2 show that the U.S. average per-pupil expenditure increased 94.5 percent in the 7 years since the enactment of P.L. 89-10 in 1965. As the U.S. average has risen, the range of expenditures among the States has widened. In 1964-65, the State average per-pupil expenditure rates varied by \$527, from \$260 to \$787. In 1971-72, this range was \$1,063, from

\$533 to \$1,596. The lowest State per-pupil expenditure in 1972 exceeded the 1965 national average, yet the lowest State average was still only about one-third of the amount being spent in the State with the highest per-pupil expenditure. This reflects the fact that the lowest and highest State averages have undergone similar percentage increases in this 7-year period.

**Table C.—U.S. average and low and high State averages of current expenditures per pupil in average daily attendance, reported for administration of P.L. 81-874 and P.L. 89-10: 1964-65 to 1971-72.**

Fiscal year ending June 30	U.S. average	Low State average	High State average
1965	\$476	\$260	\$ 787
1966	511	270	833
1967	555	302	936
1968	612	313	1,013
1969	685	396	1,154
1970	767	431	1,265
1971	860	470	1,487
1972	926	533	1,596

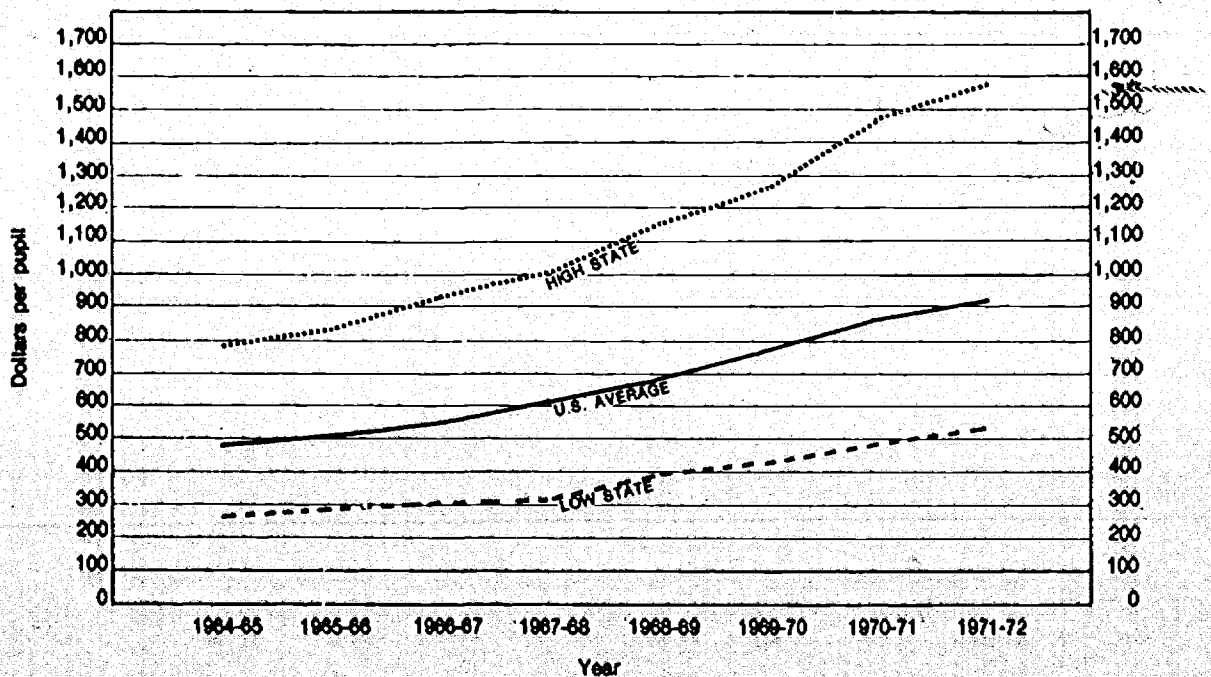
The data shown in table D were adjusted to constant (1971-72) dollars based on changes in the Consumer Price Index (CPI) published by the Bureau of Labor Statistics, U.S. Department of Labor. Even when so adjusted, the national average per-pupil expenditure

showed a 47.7 percent increase from 1965 to 1972. The lowest State per-pupil expenditure increased 55.8 percent, while the highest State expenditure increased 54.1 percent.

**Table D.—Adjusted U.S. average and low and high State averages of current expenditures per pupil in average daily attendance, reported for administration of P.L. 81-874 and P.L. 89-10, in constant (1971-72) dollars: 1964-65 to 1971-72.**

Fiscal year ending June 30	U.S. average	Low State average	High State average
1965	\$627	\$342	\$1,036
1966	658	348	1,073
1967	694	378	1,170
1968	740	379	1,225
1969	790	457	1,332
1970	836	470	1,378
1971	891	487	1,541
1972	926	533	1,596

**Chart 2.—U.S. average and low and high State averages of current expenditures per pupil in average daily attendance: 1964-65 to 1971-72**  
(As reported for administration of P.L. 81-874 and P.L. 89-10)





The gap between the lowest State per-pupil expenditure and the national average closed slightly, but the gap between the highest State per-pupil expenditure and the national average widened by almost the same proportion. Thus, the relative difference between the lowest and highest State expenditure rates remained almost constant during this period.

Changes in the CPI are an important consideration in interpreting increasing educational costs. For example, while per-pupil expenditures expressed in absolute dollars increased 94.5 percent during the 7-year period, the adjusted dollar increase was only 47.7 percent.

**BASIC  
TABLES**

Table 1.—Current expenditures at the local level for free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1971-72  
(In thousands of dollars)

State or other area	Current expenditures										
	Total current expenditures	Regular programs, by major function									Other school services
		Total	Adminis-tration	Instruc-tion	Attend-ance services	Health services	Transpor-tation services	Operation of plant	Mainte-nance of plant	Fixed charges	
1	2	3	4	5	6	7	8	9	10	11	12
50 States and D.C...	\$40,896,296	\$39,751,792	\$1,435,937	\$28,093,090	\$129,964	\$281,329	\$1,510,281	\$3,315,183	\$970,619	\$4,015,389	\$1,144,503
Alabama.....	483,248	443,385	11,843	320,542	9,611	962	15,651	21,720	10,337	52,718	39,863
Alaska.....	126,870	123,849	5,000	88,847	86	306	5,731	9,482	5,005	9,392	3,022
Arizona.....	363,011	344,926	14,256	262,573 <sup>1/</sup>	372	3,357	7,828	28,595	10,587	17,359	18,084
Arkansas.....	264,018	247,570	13,349	169,952	558	1,291	13,860	17,726	6,934	23,898	16,448
California.....	4,330,030	4,263,292	128,063	3,108,864	0	32,695	88,973	318,157	144,237	442,303	66,738
Colorado.....	471,843	461,365	15,415	335,450	2,048	2,946	13,761	34,691	13,510	43,544	10,478
Connecticut.....	709,793	700,578	20,333	508,753	1,316	7,741	27,093	73,891	2/	61,450	9,215
Delaware.....	132,536	128,806	5,982	87,431	384	1,352	6,001	11,851	3,234	12,570	3,730
District of Columbia	164,378	154,681	6,068	108,448	2,706	1,178	5,723	15,259	5,475	9,823	9,696
Florida.....	1,179,339	1,140,099	34,665	859,941	765	1,751	29,388	80,115	38,628	94,845	39,240
Georgia.....	677,441	638,863	27,700	473,154	2,855	0	29,560	47,372	21,548	36,675	38,579
Hawaii.....	174,138	166,356	12,555	123,171	1,364	0	3,465	5,323	7,752	14,727	7,782
Idaho.....	119,539	117,137	4,652	80,585	107	404	6,017	9,720	3,101	12,551	2,202
Illinois.....	2,237,677	2,194,554	95,561	1,550,019	5,279	24,416	70,258	217,622	55,258	176,142	63,122
Indiana.....	979,182	952,206	25,416	665,841	3,531	5,293	43,806	87,970	25,896	94,453	26,976
Iowa.....	608,417	592,943	24,083	416,426	951	3,688	27,242	70,872	2/	49,680	15,474
Kansas.....	394,433	384,641	15,441	276,834	434	2,174	15,556	33,966	11,034	29,203	9,792
Kentucky.....	443,213	421,581	11,020	317,917	3,553	309	21,311	28,683	9,590	29,197	21,632
Louisiana.....	654,703	607,995	32,477	430,915	2,016	1,612	40,219	38,246	19,830	42,210	46,708
Maine.....	188,099	181,322	5,744	130,740	95	712	10,703	14,931	4,565	13,803	6,777
Maryland.....	894,354	875,077	22,372	613,272	8,876	1,918	36,873	78,747	28,703	84,317	19,277
Massachusetts.....	1,075,473	1,060,698	29,272	806,570	2,880	8,215	45,302	119,394	2/	49,064	14,775
Michigan.....	2,206,103	2,173,871	77,318	1,477,700	6,423	4,299	71,302	197,174	54,444	285,213	32,232
Minnesota.....	948,940	924,857	30,401	644,098	3,107	5,599	48,857	83,290	17,441	92,065	24,083
Mississippi.....	312,234	287,924	10,032	211,422	588	1,873	16,166	16,022	9,254	22,568	24,310
Missouri.....	764,838	747,752	26,825	536,429	1,541	4,846	36,142	56,800	26,232	58,938	17,086
Montana.....	141,521	137,281	5,438	93,836	58	378	7,829	11,354	4,852	13,535	4,240
Nebraska.....	280,402	270,247	11,589	195,308	535	1,636	8,959	21,917	9,264	21,040	10,155
Nevada.....	108,605	106,280	2,457	78,568	277	578	3,516	9,350	3,720	7,814	2,325
New Hampshire.....	126,751	121,804	4,238	90,050	73	1,406	6,243	9,671	2,846	7,277	4,948
New Jersey.....	1,722,986	1,679,307	60,333	1,155,701	5,479	26,401	57,912	134,270	51,582	187,629	43,679
New Mexico.....	210,705	202,158	6,574	145,147	249	1,649	8,769	14,180	6,691	18,899	8,547
New York.....	5,005,597	4,885,932	206,164	3,247,895	25,679	53,262	247,267	526,210	108,737	670,719	119,665
North Carolina.....	776,107	739,838	20,228	543,008	2,628	2,246	27,252	39,126	25,438	79,912	36,269
North Dakota.....	109,927	105,608	4,477	72,717	45	127	7,996	9,288	2,237	8,723	4,319
Ohio.....	1,898,718	1,863,719	73,339	1,258,566	4,575	8,653	52,155	173,894	43,774	248,762	35,000
Oklahoma.....	413,052	396,809	15,887	273,505	823	1,484	15,515	30,724	23,634	35,237	16,243
Oregon.....	463,545	451,673	14,961	317,461	464	1,135	17,733	37,683	18,242	43,993	11,871
Pennsylvania.....	2,331,951	2,273,629	91,748	1,528,869	8,654	30,119	87,978	265,616	2/	260,646	58,321
Rhode Island.....	178,124	172,634	5,394	123,027	574	1,257	6,693	14,209	3,699	17,780	5,490
South Carolina.....	410,185	384,647	11,338	279,194	1,084	2,138	13,523	23,145	11,409	42,815	25,538
South Dakota.....	123,823	118,624	5,236	84,909	42	417	6,726	9,386	3,170	8,737	5,199
Tennessee.....	550,491	529,751	17,727	382,537	2,294	1,160	21,340	38,767	14,268	51,657	20,741
Texas.....	1,899,847	1,844,975	84,217	1,413,136	5,834	16,211	39,063	179,891	2/	106,623	54,872
Utah.....	203,516	196,608	4,181	141,762	589	491	4,906	15,190	7,392	22,097	6,909
Vermont.....	99,467	95,973	4,028	67,763 <sup>1/</sup>	23	703	4,966	8,394	2,705	7,390	3,494
Virginia.....	863,586	828,533	19,739	604,328	3,955	2,341	31,087	57,687	31,870	77,528	35,053
Washington.....	722,127	712,891	22,215	514,088	1,074	4,308	26,297	64,984	20,282	59,644	9,235
West Virginia.....	301,493	288,158	8,656	187,421	916	1,905	18,187	19,590	10,035	41,449	13,335
Wisconsin.....	947,178	928,032	26,452	633,532	2,550	1,718	47,322	76,980	29,499	109,979	19,146
Wyoming.....	82,938	80,351	2,979	56,868	45	669	4,261	6,052	2,680	6,795	2,587
Outlying areas:											
American Samoa.....	5,190	4,932	1,021	3,269	0	0	148	184	90	220	258
Canal Zone.....	15,150	15,084	0	10,645	0	0	235	2,002	1,529	673	66
Guam.....	24,202	23,669	2,545	18,346	64	30	1,794	540	34	316	534
Puerto Rico.....	326,700	288,129	20,799	215,997	2,232	774	4,061	16,159	3,023	24,784	38,571
Virgin Islands.....	23,779	21,568	1,543	14,112	87	124	939	1,784	969	2,010	229

<sup>1/</sup> Includes undistributed expenditures of funds received pursuant to the Elementary and Secondary Education Act, Public Law 89-10.  
<sup>2/</sup> Expenditures for maintenance of plant have been included with expenditures for operation of plant reported in column 9.



Table 2.—Current expenditures at the local level per pupil in average daily attendance for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1971-72

State or other area	Current expenditures per pupil in ADA for regular programs, by major function								
	Total	Admini- stration	Instruction	Attend- ance services	Health services	Transpor- tation services	Operation of plant	Mainte- nance of plant	Fixed charges
1	2	3	4	5	6	7	8	9	10
50 States and D.C.....	\$ 936	\$ 34	\$ 661	\$ 3	\$ 7	\$36	\$ 78	\$ 23	\$ 95
Alabama.....	594	16	430	13	1	21	29	14	71
Alaska.....	1,588	64	1,139	1	4	73	122	64	120
Arizona.....	806	33	613	1	8	18	67	25	41
Arkansas.....	599	32	412	1	3	34	43	17	58
California.....	931	28	679	-	7	19	69	31	97
Colorado.....	879	29	639	4	6	26	66	26	83
Connecticut.....	1,139	33	827	2	13	44	120	1/	100
Delaware.....	1,039	48	705	3	11	48	96	26	101
District of Columbia.....	1,190	47	834	21	9	44	117	42	76
Florida.....	842	26	635	1	1	22	59	29	70
Georgia.....	639	28	473	3	-	30	47	22	37
Hawaii.....	984	74	717	8	-	21	31	46	87
Idaho.....	666	26	458	1	2	34	55	18	71
Illinois.....	1,029	45	727	2	11	33	102	26	83
Indiana.....	846	23	591	3	3	39	78	23	84
Iowa.....	950	39	667	2	6	44	114	1/	80
Kansas.....	833	33	599	1	5	34	74	24	63
Kentucky.....	632	17	477	5	2/	32	43	14	44
Louisiana.....	787	43	557	3	2	52	49	26	55
Maine.....	785	25	566	2/	3	46	65	20	60
Maryland.....	1,082	28	758	11	2	46	97	35	104
Massachusetts.....	915	26	718	3	7	40	106	1/	44
Michigan.....	1,068	38	726	3	2	35	96	26	140
Minnesota.....	1,088	36	758	4	7	57	98	21	108
Mississippi.....	583	20	428	1	4	33	32	19	46
Missouri.....	811	29	582	2	5	39	62	28	64
Montana.....	853	34	583	2/	2	49	71	30	84
Nebraska.....	855	37	618	2	5	28	69	29	67
Nevada.....	886	20	655	2	5	29	78	31	65
New Hampshire.....	791	28	585	2/	9	41	63	18	47
New Jersey.....	1,237	44	851	4	19	43	99	38	138
New Mexico.....	778	25	558	1	6	34	55	26	73
New York.....	1,573	66	1,046	8	17	80	105	35	216
North Carolina.....	683	19	501	2	2	25	36	23	74
North Dakota.....	760	32	523	2/	1	58	67	16	63
Ohio.....	830	33	560	2	4	23	77	19	111
Oklahoma.....	687	27	473	1	3	27	53	41	61
Oregon.....	1,038	34	730	1	3	41	87	42	101
Pennsylvania.....	1,039	42	699	4	14	60	121	1/	119
Rhode Island.....	1,034	32	737	3	8	40	85	27	106
South Carolina.....	661	19	480	2	4	23	40	20	74
South Dakota.....	751	33	537	2/	3	43	59	20	55
Tennessee.....	626	21	452	3	1	25	46	17	61
Texas.....	738	34	565	2	6	16	72	1/	43
Utah.....	707	15	510	2	2	18	55	27	79
Vermont.....	922	39	652	2/	7	48	81	26	71
Virginia.....	822	20	600	4	2	31	57	32	77
Washington.....	936	30	689	1	6	35	87	27	80
West Virginia.....	754	23	491	2	5	48	51	26	109
Wisconsin.....	1,031	29	704	3	2	53	85	33	122
Wyoming.....	992	37	702	1	8	53	75	33	84
Outlying areas:									
American Samoa.....	617	128	409	-	-	19	23	11	28
Canal Zone.....	1,077	-	760	-	-	17	143	109	48
Guam.....	986	106	784	3	1	75	23	1	13
Puerto Rico.....	443	32	332	3	1	6	25	5	38
Virgin Islands.....	1,078	77	706	4	6	47	89	48	101

1/ Expenditures for maintenance of plant were reported with expenditures for operation of plant and are included in column 8.  
2/ Expenditures were less than 50 cents per pupil.



Table 3.—Percent distribution of current expenditures at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1971-72

State or other area	Percent distribution of current expenditures for regular programs, by major function								
	Total	Adminis- tration	Instruction	Attend- ance services	Health services	Transpor- tation services	Operation of plant	Mainte- nance of plant	Fixed charges
1	2	3	4	5	6	7	8	9	10
50 States and D.C.....	100.0	3.6	70.7	.3	.7	3.8	8.3	2.4	10.1
Alabama.....	100.0	2.7	72.3	2.2	.2	3.5	4.9	2.3	11.9
Alaska.....	100.0	4.0	71.7	.1	.3	4.6	7.7	4.0	7.6
Arizona.....	100.0	4.1	76.1	.1	1.0	2.3	8.3	3.1	5.0
Arkansas.....	100.0	5.4	68.7	.2	.5	5.6	7.2	2.8	9.7
California.....	100.0	3.0	72.9	0	.8	2.1	7.5	3.4	10.4
Colorado.....	100.0	3.3	72.7	.4	.6	3.0	7.5	2.9	9.4
Connecticut.....	100.0	2.9	72.6	.2	1.1	3.9	10.6	1/	8.8
Delaware.....	100.0	4.6	67.9	.3	1.1	4.7	9.2	2.5	9.8
District of Columbia.....	100.0	3.9	70.1	1.8	.8	3.7	9.9	3.5	6.4
Florida.....	100.0	3.0	75.4	.1	.2	2.6	7.0	3.4	8.3
Georgia.....	100.0	4.3	74.1	.5	0	4.6	7.4	3.3	5.7
Hawaii.....	100.0	7.6	72.8	.8	0	2.1	3.2	4.7	8.9
Idaho.....	100.0	4.0	68.8	.1	.3	5.1	8.3	2.7	10.7
Illinois.....	100.0	4.4	70.6	.2	1.1	3.2	9.9	2.5	8.0
Indiana.....	100.0	2.7	69.9	.4	.6	4.6	9.2	2.7	9.9
Iowa.....	100.0	4.1	70.2	.2	.6	4.6	12.0	1/	8.4
Kansas.....	100.0	4.0	72.0	.1	.6	4.0	8.8	2.9	7.6
Kentucky.....	100.0	2.6	75.4	.8	.1	5.1	6.8	2.3	6.9
Louisiana.....	100.0	5.4	70.9	.3	.3	6.6	6.3	3.3	6.9
Maine.....	100.0	3.2	72.1	.1	.4	5.9	8.2	2.5	7.6
Maryland.....	100.0	2.6	70.1	1.0	.2	4.2	9.0	3.3	9.6
Massachusetts.....	100.0	2.8	76.0	.3	.8	4.3	11.3	1/	4.6
Michigan.....	100.0	3.6	68.0	.3	.2	3.3	9.1	2.5	13.1
Minnesota.....	100.0	3.3	69.6	.3	.6	5.3	9.0	1.9	10.0
Mississippi.....	100.0	3.5	73.4	.2	.7	5.6	5.6	3.2	7.8
Missouri.....	100.0	3.6	71.7	.2	.7	4.8	7.6	3.5	7.9
Montana.....	100.0	4.0	68.4	2/	.3	5.7	8.3	3.5	9.9
Nebraska.....	100.0	4.3	72.3	.2	.6	3.3	8.1	3.4	7.8
Nevada.....	100.0	2.3	73.9	.3	.5	3.3	8.8	3.5	7.4
New Hampshire.....	100.0	3.5	73.9	.1	1.2	5.1	7.9	2.3	6.0
New Jersey.....	100.0	3.6	68.8	.3	1.6	3.5	8.0	3.1	11.2
New Mexico.....	100.0	3.3	71.8	.1	.8	4.3	7.0	3.3	9.4
New York.....	100.0	4.2	66.5	.5	1.1	5.1	6.7	2.2	13.7
North Carolina.....	100.0	2.7	73.4	.4	.3	3.7	5.3	3.4	10.8
North Dakota.....	100.0	4.2	68.9	2/	.1	7.6	8.8	2.1	8.3
Ohio.....	100.0	3.9	67.5	.3	.5	2.8	9.3	2.4	13.4
Oklahoma.....	100.0	4.0	68.9	.2	.4	3.9	7.7	6.0	8.9
Oregon.....	100.0	3.3	70.3	.1	.3	3.9	8.3	4.0	9.7
Pennsylvania.....	100.0	4.0	67.2	.4	.1	3.9	11.7	1/	11.5
Rhode Island.....	100.0	3.1	71.3	.3	.7	3.9	8.2	2.1	10.3
South Carolina.....	100.0	3.0	72.6	.3	.6	3.5	6.0	3.0	11.1
South Dakota.....	100.0	4.4	71.6	2/	.4	5.7	7.9	2.7	7.4
Tennessee.....	100.0	3.4	72.2	.4	.2	4.0	7.3	2.7	9.8
Texas.....	100.0	4.6	76.6	.3	.9	2.1	9.8	1/	5.8
Utah.....	100.0	2.1	72.1	.3	.3	2.5	7.7	3.8	11.2
Vermont.....	100.0	4.2	70.6	2/	.7	5.2	8.8	2.8	7.7
Virginia.....	100.0	2.4	72.9	.5	.3	3.8	7.0	3.9	9.4
Washington.....	100.0	3.1	72.1	.2	.6	3.7	9.1	2.9	8.4
West Virginia.....	100.0	3.0	65.0	.3	.7	6.3	6.8	3.5	14.4
Wisconsin.....	100.0	2.9	68.3	.3	.2	5.1	8.3	3.2	11.9
Wyoming.....	100.0	3.7	70.8	.1	.8	5.3	7.5	3.3	8.5
Outlying areas:									
American Samoa.....	100.0	20.7	66.3	0	0	3.0	3.7	1.8	4.3
Canal Zone.....	100.0	0	70.6	0	0	1.6	13.3	10.1	4.3
Guam.....	100.0	10.8	77.5	.3	.1	7.6	2.3	.1	1.4
Puerto Rico.....	100.0	7.2	75.0	.8	.3	1.4	5.7	1.1	8.6
Virgin Islands.....	100.0	7.2	65.4	.4	.6	4.4	8.3	4.5	9.3

1/ Expenditures for maintenance of plant were reported with expenditures for operation of plant and are included in column 8.  
2/ Less than .05 percent.

Table 4.—Current expenditures at the local level for free public elementary and secondary education, by revenue source and by State or other area: Aggregate United States, 1971-72

State or other area	Current expenditures							
	Total		From Federal sources			From State and local sources		
	Thousands of dollars	Dollars per pupil	Thousands of dollars	Dollars per pupil	Percent of total	Thousands of dollars	Dollars per pupil	Percent of total
1	2	3	4	5	6	7	8	9
50 States and D.C....	\$40,896,296	\$ 963	\$3,703,221	\$ 87	9.1	\$37,193,075	\$ 876	90.9
Alabama.....	483,248	648	101,421	136	21.0	381,827	512	79.0
Alaska.....	126,870	1,628	26,588	341	21.0	100,282	1,287	79.0
Arizona.....	363,011	848	44,812	105	12.3	318,199	743	87.7
Arkansas.....	264,018	640	60,582	147	22.9	203,436	493	77.1
California.....	4,330,030	946	265,791	58	6.1	4,064,239	887	93.9
Colorado.....	471,843	899	39,845	76	8.4	431,998	823	91.6
Connecticut.....	709,793	1,154	27,260	44	3.8	682,533	1,110	96.2
Delaware.....	132,536	1,068	11,311	91	8.5	121,225	976	91.5
District of Columbia.....	164,378	1,264	54,283	417	33.0	110,095	847	67.0
Florida.....	1,179,339	871	126,925	94	10.8	1,052,414	778	89.2
Georgia.....	677,441	677	109,644	110	16.2	567,797	568	83.8
Hawaii.....	174,138	1,031	25,359	150	14.6	148,779	881	85.4
Idaho.....	119,339	679	14,216	81	11.9	105,123	598	88.1
Illinois.....	2,257,677	1,058	162,456	76	7.2	2,095,221	982	92.8
Indiana.....	979,182	870	47,263	42	4.8	931,919	828	95.2
Iowa.....	608,417	976	36,347	58	6.0	572,070	917	94.0
Kansas.....	394,433	854	34,699	75	8.8	359,734	778	91.2
Kentucky.....	443,213	664	87,594	131	19.8	355,619	533	80.2
Louisiana.....	654,703	847	87,822	114	13.4	566,881	733	86.6
Maine.....	188,099	814	17,642	76	9.4	170,457	738	90.6
Maryland.....	894,354	1,106	79,835	99	8.9	814,519	1,007	91.1
Massachusetts.....	1,075,473	958	53,532	48	5.0	1,021,941	910	95.0
Michigan.....	2,206,103	1,084	164,266	81	7.4	2,041,837	1,003	92.6
Minnesota.....	948,940	1,117	60,656	71	6.4	888,284	1,045	93.6
Mississippi.....	312,234	632	87,923	178	28.2	224,311	454	71.8
Missouri.....	764,838	829	78,430	85	10.3	686,408	744	89.7
Montana.....	141,521	876	6,461	40	4.6	135,060	836	95.4
Nebraska.....	280,402	889	27,614	88	9.8	252,788	801	90.2
Nevada.....	108,605	902	10,302	86	9.5	98,303	816	90.5
New Hampshire.....	126,751	824	10,859	69	8.6	115,892	754	91.4
New Jersey.....	1,722,986	1,268	100,770	74	5.8	1,622,216	1,194	94.2
New Mexico.....	210,705	810	47,403	182	22.5	163,302	628	77.5
New York.....	5,005,597	1,611	384,724	124	7.7	4,620,873	1,488	92.3
North Carolina.....	776,107	717	126,962	117	16.4	649,145	600	83.6
North Dakota.....	109,927	792	18,191	131	16.5	91,736	661	83.5
Ohio.....	1,898,718	845	122,516	55	6.5	1,776,202	791	93.5
Oklahoma.....	413,052	715	53,634	93	13.0	359,398	622	87.0
Oregon.....	463,545	1,065	37,240	86	8.0	426,305	979	92.0
Pennsylvania.....	2,331,951	1,066	166,757	76	7.2	2,165,194	989	92.8
Rhode Island.....	178,124	1,068	15,107	91	8.5	163,017	978	91.5
South Carolina.....	410,185	705	79,242	136	19.3	330,943	569	80.7
South Dakota.....	123,823	783	17,793	113	14.4	106,030	671	85.6
Tennessee.....	550,491	651	89,314	106	16.2	461,177	545	83.8
Texas.....	1,899,847	760	192,862	77	10.2	1,706,985	683	89.8
Utah.....	203,516	733	22,668	82	11.1	180,848	652	88.9
Vermont.....	99,467	955	6,320	61	6.4	93,147	893	93.6
Virginia.....	863,586	857	128,831	128	14.9	734,755	729	85.1
Washington.....	722,127	968	39,531	53	5.5	682,596	915	94.5
West Virginia.....	301,493	789	43,788	115	14.5	257,705	674	85.5
Wisconsin.....	947,178	1,053	41,528	46	4.4	905,650	1,006	95.6
Wyoming.....	82,938	1,026	6,282	78	7.6	76,656	948	92.4
<b>Outlying areas:</b>								
American Samoa.....	5,190	664	5,190	664	100.0	0	0	0
Canal Zone.....	15,150	1,048	15,150	1,048	100.0	0	0	0
Guam.....	24,202	1,001	5,231	216	21.6	18,971	784	78.4
Puerto Rico.....	326,700	502	69,970	107	21.4	256,730	394	78.6
Virgin Islands.....	33,779	1,171	1,389	68	5.8	22,390	1,103	94.2

Table 5.--Public elementary and secondary school average daily attendance and expenditures at the local level, reported for administration of P.L. 81-874 and P.L. 89-10, by State or other area: Aggregate United States, 1971-72

State or other area	Average daily attendance (ADA) (in thousands)	Current expenditures as defined by P.L. 81-874 and P.L. 89-10				
		Thousands of dollars			Average per pupil in ADA	
		Total	From Federal sources	From State and local sources	Total dollars	Percent increase from 1970-71
1	2	3	4	5	6	7
50 States and D.C.....	41,482	\$39,346,112	\$2,218,413	\$37,127,699	\$ 926	7.7
Alabama.....	746	438,283	56,456	381,827	588	11.0
Alaska.....	78	124,383	24,101	100,282	1,596	9.9
Arizona.....	428	349,550	31,522	318,028	817	9.5
Arkansas.....	413	232,509	29,298	203,211	563	8.6
California.....	4,580	4,236,134	176,135	4,059,998	925	8.1
Colorado.....	525	462,390	31,121	431,269	881	8.4
Connecticut.....	615	693,967	11,587	682,380	1,128	11.8
Delaware.....	124	129,580	8,762	120,819	1,044	4.8
District of Columbia.....	130	155,324	45,229	110,095	1,194	6.9
Florida.....	1,354	1,140,216	88,300	1,051,915	842	7.8
Georgia.....	1,000	630,542	64,049	566,493	630	-2.2
Hawaii.....	169	169,777	20,998	148,779	1,005	2.2
Idaho.....	176	114,726	10,054	104,673	653	7.0
Illinois.....	2,133	2,177,937	100,323	2,077,614	1,021	2.9
Indiana.....	1,126	957,464	26,047	931,417	850	8.5
Iowa.....	624	589,137	17,919	571,218	945	9.2
Kansas.....	462	381,843	22,108	359,734	826	5.0
Kentucky.....	667	399,527	44,343	355,184	599	4.7
Louisiana.....	773	627,459	60,577	566,881	812	13.3
Maine.....	231	181,248	10,854	170,394	785	10.6
Maryland.....	809	868,588	56,353	812,235	1,074	9.0
Massachusetts.....	1,123	1,051,941	30,000	1,021,941	937	4.8
Michigan.....	2,036	2,150,880	113,388	2,037,492	1,056	8.7
Minnesota.....	850	919,174	30,995	888,179	1,082	7.5
Mississippi.....	494	263,517	39,508	224,009	533	13.6
Missouri.....	922	733,158	47,527	685,631	795	10.1
Montana.....	161	137,760	2,700	135,060	853	6.4
Nebraska.....	316	272,043	19,255	252,788	862	6.8
Nevada.....	120	106,941	8,638	98,303	888	12.6
New Hampshire.....	154	123,618	7,931	115,687	804	4.3
New Jersey.....	1,358	1,676,297	54,081	1,622,216	1,234	8.7
New Mexico.....	260	198,256	35,204	163,051	762	10.6
New York.....	3,106	4,794,973	174,663	4,620,310	1,544	3.8
North Carolina.....	1,083	713,361	65,322	648,039	659	7.7
North Dakota.....	139	103,917	12,372	91,545	749	9.2
Ohio.....	2,246	1,842,209	69,956	1,772,253	820	7.5
Oklahoma.....	578	391,633	33,189	358,444	678	8.7
Oregon.....	435	450,557	24,618	425,939	1,035	8.1
Pennsylvania.....	2,188	2,248,444	90,368	2,158,076	1,028	13.0
Rhode Island.....	167	172,287	9,532	162,755	1,033	8.5
South Carolina.....	582	370,519	40,236	330,283	637	11.4
South Dakota.....	158	116,926	11,007	105,920	740	2.9
Tennessee.....	846	512,584	52,578	460,006	605	9.6
Texas.....	2,500	1,828,204	130,000	1,698,204	731	9.5
Utah.....	278	198,521	17,673	180,848	715	7.7
Vermont.....	104	95,813	2,838	92,975	920	15.5
Virginia.....	1,008	819,923	88,118	731,805	814	10.2
Washington.....	746	705,317	23,012	682,305	945	5.7
West Virginia.....	382	279,272	22,214	257,058	731	13.4
Wisconsin.....	900	925,895	20,398	905,497	1,029	8.2
Wyoming.....	81	81,587	4,953	76,634	1,009	14.4
Outlying areas:						
American Samoa.....	8	4,651	4,651	0	595	1/
Canal Zone.....	14	15,150	15,150	0	1,048	1/
C Guam.....	24	23,648	4,676	18,971	978	41.0
Puerto Rico.....	651	304,690	47,960	256,730	468	23.5
Virgin Islands.....	20	23,064	674	22,390	1,136	1/

1/Comparable data for 1970-71 were not available.



**APPENDIX**

**OE Form 2350-6**

**State Fiscal Report for Fiscal Year 1972**

ELEMENTARY-SECONDARY GENERAL INFORMATION SYSTEM (ELSEGIS V)

PART A-2c. STATE FISCAL REPORT SUMMARY - FOR FISCAL YEAR 1972

DUE DATE  
March 15, 1973

DATE PREPARED

STATE (or territory)

NOTE: Report all amounts to the nearest dollar for the school year 1972. Before completing this form, read instructions carefully. Section I of this report summarizes expenditures reported in Part A-2b. Data reported on this part are used to compute ESEA, Title I and other Federal program allotments. This report is due, therefore, in advance of Part A-2b.

SUBMIT COMPLETED FORM TO:

U.S. Office of Education  
National Center for Educational Statistics  
Elementary-Secondary Surveys Branch  
400 Maryland Avenue, SW  
Washington, D.C. 20202

PREPARED BY (name and title)

TELEPHONE	AREA CODE	NUMBER	EXTENSION
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SECTION I - CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS

	A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874	BY LOCAL AGENCIES (a)	BY STATE AND/OR INTERMEDIATE AGENCIES (b)	TOTAL (c)
100	1. ADMINISTRATION (Table 24, line 5)	\$	\$	\$
200	2. INSTRUCTION (Table 25, line 18)			
300	3. ATTENDANCE SERVICES (Table 26, line A-3)			
400	4. HEALTH SERVICES (Table 26, line B-6)			
500	5. PUPIL TRANSPORTATION SERVICES (Table 26, line C-13)			
600	6. OPERATION OF PLANT (Table 27, line A-6)			
700	7. MAINTENANCE OF PLANT (Table 27, line B-11)			
800	8. FIXED CHARGES (Table 28, line 6)			
	9. TOTAL (sum of lines A-1 through A-8)	\$	\$	\$
930 AND 1711	Other allocable current expenditures (not included in lines A1 through A8)			
	10. NET EXPENDITURES FOR FOOD SERVICES (Table 26, line D-14)	\$	\$	\$
1000	11. NET EXPENDITURES FOR STUDENT BODY ACTIVITIES (Table 26, line E-17)			
	12. FREE PUBLIC SUMMER SCHOOLS (not to exceed Table 30, line 3)			
	13. TOTAL (sum of lines A9 through A12)	\$	\$	\$
12 AND 13	14. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS (reimbursement for expenditures shown in items reported above) (not to exceed Table 19, lines 5b plus 5c)	\$		\$
	Expenditures made from Federal funds granted under Public Law 89-10 (included in above items)			
	15. ESEA, TITLE I			
	16. ESEA, TITLE II			
	17. ESEA, TITLE III			
	18. TOTAL (sum of lines A14 through A17)	\$	\$	\$
	19. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10 (line A13 minus line A12)	\$	\$	\$

16/17

SECTION II - ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL			
A. AVERAGE DAILY ATTENDANCE THROUGH GRADE 12 OF PUBLIC SCHOOL PUPILS SERVED BY PROGRAMS FOR WHICH EXPENDITURES ARE REPORTED IN SECTION I ON LINE A19	SUMMER SCHOOL IN FTE	REGULAR DAY SCHOOL	TOTAL
B. CURRENT EXPENDITURE PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10			
	SECTION I, LINE A19 (total)	SECTION II, LINE A (total)	EXPENDITURE PER PUPIL
	\$	divided by	\$
		equals	\$
	BY LOCAL AGENCIES	BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
C. OTHER CURRENT EXPENDITURES (not included in Section I, line A19)	\$	\$	\$
D. EXPENDITURES FOR CURRENT PURPOSES FROM FEDERAL FUNDS OTHER THAN ESEA, TITLES I, II, AND III (Items A15, A16, and A17, Section I) INCLUDED IN SECTION I, LINE A19	\$	\$	\$

**CERTIFICATION.** I HEREBY CERTIFY that, to the best of my knowledge and belief, the above data in Sections II and III constitute a full and true report of expenditures for and average daily attendance of students in free public elementary and secondary schools in \_\_\_\_\_ during the 1971-72 school year as defined for purposes of Public Law 89-10.

TYPE OR PRINT NAME AND TITLE OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL

### SPECIAL DEFINITIONS FOR SECTION I

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

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

**Current Expenditures (Section I, Line A19),** means expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities, but not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds granted under Title I, II, or III of the Elementary and Secondary Education Act of 1966 (Public Law 89-10).

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

### SECTION I - CURRENT EXPENDITURES (Do not include funds for State or intermediate administration)

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

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

**Lines 1 through 9.** Only the expenditures for operation of schools through grade 12 should be included. Exclude Outgoing Transfer Accounts, 1400 Series, except for the transfer of funds and pupils to local educational agencies in other States; in such cases, both the money AMOUNT transferred and the ADA should be included for the State of residence and excluded from the ADA and expenditures for the RECEIVING State.

**Line 18.** Report only net cash expenditures made by the local education agencies from Federal, State, and local tax revenues to cover the deficit for food services (including the special milk program, school lunch and related child feeding

programs, but excluding the value of commodities received from the Federal government and income from sales). Net expenditures can be obtained by two methods, (1) subtracting income from sales of lunches from gross cash expenditures OR (2) reporting all tax dollars from Federal, State or local sources.

**Line 11.** Report only expenditures from public school funds to cover deficits for student-body activities (such as interscholastic athletics, entertainments, etc.) which are not part of the regular instructional program; exclude expenditures of receipts from the sale of tickets, student activity fees, etc.

**Line 12.** Include current expenditures for summer schools only when provided under public supervision and direction at public expense (without tuition charge). If these expenditures are already included in lines 1 through 9, do not enter a dollar figure here; instead, insert note "included in lines 1 through 9." If you cannot furnish ADA for summer school, do not report expenditures for summer school.

**Line 14.** Report tuition and transportation fees received from patrons which are a reimbursement for items of expenditures reported in lines 1 through 9.

**Lines 16 through 17.** Report expenditures made from Federal funds granted under Title I for the education of children of low income families (line 16); under Title II for school library resources, textbooks, and other instructional materials (line 16); and under Title III for supplementary educational centers and services (line 17). Report only expenditures that have been included in the expenditures reported in lines 1 through 9. If these monies do not go through the books of local school systems, please report the amount in parenthesis and explain.

### SECTION II - ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL DATA

**Line A.** Include average daily attendance for summer school pupils if line A12 in Section I is completed or if summer school expenditures are included on lines 1 through 9. Summer school average daily attendance should be adjusted to full-time equivalence of regular day school attendance.

**Line B.** Self-explanatory.

**Line C.** Include here any expenditures that are not reported in section I, lines 1 through 13. Enter expenditures for (a) services provided by the school system for the community, such as recreational activities, civic activities, public libraries operated by the school system, child care centers of the school system, welfare activities of the school system, services to nonpublic school pupils, etc. Include expenditures for summer Head Start programs operated as part of the school system's program. ~~Exclude expenditures for nonpublic school pupils, etc.~~

**Line D.** Pursuant to Part B, Sections 121 through 123 of Public Law 91-230, in order to administer "Special Incentive Grants," it is necessary for the U.S. Office of Education to establish an effort index. To do this, information is needed on the amount of Federal funds (other than ESEA, Titles I, II, and III) included in the expenditures reported on line A18, Section I of this report. If actual expenditure data is not available, please report your best estimate of the expenditures that are included.



## RELATED NCES PUBLICATIONS

- OE 74-11701      Education Directory, 1973-74: Public School Systems
- OE 73-11411      Preliminary Enrollment, October 1972
- OE 73-11406      Bond Sales for Public School Purposes, 1971-72
- OE 73-11407      Expenditures and Revenues for Public Elementary and Secondary Education, 1970-71
- OE 73-11402      Statistics of Public Elementary and Secondary Day Schools, Fall 1972
- OE 74-11421      Statistics of State School Systems, 1969-70
- OE 20191          Statistics of Public and Nonpublic Elementary and Secondary Day Schools, 1968-69
- OE 73-11415      Statistics of Local Public School Systems, Fall 1970: Staff
- OE 22027-69      Statistics of Local Public School Systems, 1968-69: Finances
- OE 22028          Finances of Large City School Systems, 1967-68: A Comparative Analysis
- OE 74-11420      Statistics of Nonpublic Elementary and Secondary Schools, 1970-71

### Directory, Public Elementary and Secondary Day Schools, 1968-69

- OE 20126-I        Volume I, North Atlantic Region
- OE 20126-II      Volume II, Great Lakes and Plains Region
- OE 20126-III     Volume III, Southeast Region
- OE 20126-IV     Volume IV, West and Southwest and Outlying Areas
- OE 20127-V        Volume V, Directory, Nonpublic Elementary and Secondary Day Schools, United States and Outlying Areas, 1968-69