

# Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2011–12 (Fiscal Year 2012)

First Look

# Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2011–12 (Fiscal Year 2012)

First Look

**JANUARY 2015**

**Stephen Q. Cornman**  
National Center for Education Statistics

**U.S. Department of Education**

Arne Duncan  
Secretary

**Institute of Education Sciences**

Sue Betka  
Acting Director

**National Center for Education Statistics**

Peggy Carr  
Acting Commissioner

**Elementary/Secondary & Libraries Studies Division**

Ross Santy  
Associate Commissioner

The National Center for Education Statistics (NCES) is the primary federal entity for collecting, analyzing, and reporting data related to education in the United States and other nations. It fulfills a congressional mandate to collect, collate, analyze, and report full and complete statistics on the condition of education in the United States; conduct and publish reports and specialized analyses of the meaning and significance of such statistics; assist state and local education agencies in improving their statistical systems; and review and report on education activities in foreign countries.

NCES activities are designed to address high-priority education data needs; provide consistent, reliable, complete, and accurate indicators of education status and trends; and report timely, useful, and high-quality data to the U.S. Department of Education, the Congress, the states, other education policymakers, practitioners, data users, and the general public. Unless specifically noted, all information contained herein is in the public domain.

We strive to make our products available in a variety of formats and in language that is appropriate to a variety of audiences. You, as our customer, are the best judge of our success in communicating information effectively. If you have any comments or suggestions about this or any other NCES product or report, we would like to hear from you. Please direct your comments to

NCES, IES, U.S. Department of Education  
1990 K Street NW  
Washington, DC 20006-5651

January 2015

The NCES Home Page address is <http://nces.ed.gov>.

The NCES Publications and Products address is <http://nces.ed.gov/pubsearch>.

This publication is only available online. To download, view, and print the report as a PDF file, go to the NCES Publications and Products address shown above.

This report was prepared in part under Interagency Agreement (IAA) No. ED-IES-11-1-J-0007 with the United States Census Bureau. Mention of trade names, commercial products, or organizations does not imply endorsement by the U.S. Government.

**Suggested Citation**

Cornman, S.Q. (2014). *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2011–12 (Fiscal Year 2012)* (NCES 2014-301). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved [date] from <http://nces.ed.gov/pubsearch>.

**Content Contact**

Stephen Q. Cornman  
(202) 502-7338  
[stephen.cornman@ed.gov](mailto:stephen.cornman@ed.gov)

## **Acknowledgments**

The data collection, preparation, and table production of this report were supported through an interagency agreement with the U.S. Census Bureau. The Governments Division of the Census Bureau and a network of state education agency coordinators shared responsibility for data collection and processing, nonresponse follow-up, and resolution of data inconsistencies. While their names are too numerous to mention here, their time, effort, and commitment toward providing accurate school finance data are gratefully appreciated. Particular thanks are owed to the state fiscal coordinators, whose efforts make the Common Core of Data program possible.

## Contents

	<b>Page</b>
Acknowledgments .....	iii
List of Tables .....	v
Introduction .....	1
Selected Findings: Fiscal Year 2012 .....	2
References and Related Data Files .....	3
Appendix A: Methodology and Technical Notes .....	A-1
Appendix B: Common Core of Data Glossary .....	B-1
Appendix C: Final Fiscal Year 2011 Tables .....	C-1

## List of Tables

Table	Page
1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2012 .....	4
2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012 .....	6
3. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012 .....	8
4. Amounts and percentage changes of inflation-adjusted state and local revenues per pupil and current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2011 and 2012 .....	10
5. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2012 .....	11
C-1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2011 .....	C-2
C-2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2011 .....	C-4
C-3. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2011 .....	C-6
C-4. Amounts and percentage changes of inflation-adjusted state and local revenues per pupil and current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2010 and 2011 .....	C-8
C-5. Inflation-adjusted current expenditures per pupil for public elementary and secondary education: Fiscal years 1996–2011 .....	C-10
C-6. Current expenditures and percentage distribution of current expenditures for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2011 .....	C-12
C-7. Current instruction expenditures for public elementary and secondary education, by object and state or jurisdiction: Fiscal year 2011 .....	C-14
C-8. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2011 .....	C-16

## Introduction

This First Look report introduces new data for national and state-level public elementary and secondary revenues and expenditures for fiscal year (FY) 2012. Specifically, this report includes findings from the following types of school finance data:

- Revenue and expenditure totals;
- Revenues by source;
- Expenditures by function and object;
- Current expenditures; and
- Current expenditures per pupil.

The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

The finance data used in this report are from the National Public Education Finance Survey (NPEFS), a component of the Common Core of Data (CCD). The CCD is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States. State education agencies (SEAs) in each of the 50 states, the District of Columbia, and the 5 U.S. Island Areas of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands report these data annually to NCES. The NPEFS instructions ask SEAs to report revenues and expenditures covering prekindergarten through high school public education in regular, special, and vocational schools; charter schools; and state-run education programs (such as special education schools or education programs for incarcerated youth).

The source for the data and findings included in this report is the FY 12 NPEFS provisional data file. Provisional NPEFS data have been subject to at least two rounds of extensive data review and editing; the data may also include revisions made by SEAs in their own review of their finance data that were submitted prior to the close of the collection period. Revisions submitted after the provisional data file has been locked will be incorporated in the final file for each fiscal year, which will be released at the same time as the release of provisional data for the following year.

The purpose of a First Look report is to introduce new data through the presentation of tables containing descriptive information. The selected findings chosen for this report demonstrate the range of information available when using NPEFS. The selected findings do not represent a complete review of all observed differences in the data and are not meant to emphasize any particular issue. While the tables in this report include data for all NPEFS respondents, the selected findings are limited to the 50 states and the District of Columbia.

Appendix A describes the survey content and methodology. Appendix B is a glossary of key terms used in this report. Appendix C contains final FY 11 tables that were included in the original FY 11 report updated from the final FY 11 NPEFS file. More information about NPEFS and other CCD products is available at <http://nces.ed.gov/ccd>.

## Selected Findings: Fiscal Year 2012

- The 50 states and the District and Columbia reported \$600.5 billion in revenues collected for public elementary and secondary education in FY 12 (table 1). State and local governments provided \$539.4 billion, or 89.8 percent of all revenues; and the federal government contributed \$61.0 billion or 10.2 percent of all revenues (derived from table 1).
- Total revenues decreased by 3.5 percent (from \$621.9 to \$600.5 billion) for FY 12 compared to FY 11, local revenues decreased by 0.6 percent (from \$269.6 to \$268.0 billion), state revenues decreased by 1.2 percent (from \$274.6 to \$271.5 billion), and federal revenues decreased by 21.5 percent (from \$77.8 to \$61.0 billion) (derived from table 1 and table C-1, after adjusting FY 11 data for inflation).<sup>1</sup>
- Current expenditures for public elementary and secondary education across the nation decreased 2.9 percent (from \$542.7 to \$527.1 billion) for FY 12 compared to FY 11 (derived from table 2 and table C-2, after adjusting FY 11 data for inflation).<sup>1</sup> Of the components that comprise current expenditures, expenditures for instruction decreased 3.3 percent (from \$332.0 to \$321.0 billion); total support services decreased 2.5 percent (from \$188.6 to \$183.9 billion); food services increased 1 percent (from \$21.0 billion to \$21.2 billion); and enterprise operations decreased 4.6 percent (from \$1.14 billion to \$1.1 billion) for FY 12 compared to FY 11.
- Current expenditures per pupil for public elementary and secondary education were \$10,667 on a national level in FY 12 (table 3). Current expenditures per pupil ranged from \$6,441 in Utah to \$19,847 in the District of Columbia. Expenditures per pupil were next highest in New York (\$19,396); New Jersey (\$17,982); Alaska (\$17,475); Connecticut (\$16,855); Vermont (\$16,651); and Wyoming (\$15,988).
- State and local revenues per pupil decreased by 0.8 percent on a national basis from FY 11 to FY 12, and decreased by 1 percent or more in 20 states from FY 11 to FY 12, after adjusting for inflation (table 4). Current expenditures per pupil decreased by 2.8 percent on a national basis between FY 11 and FY 12, and decreased by 1 percent or more in 37 states, after adjusting for inflation.
- Total expenditures decreased 3.3 percent (from \$622.1 to \$601.8 billion) for FY 12 compared to FY 11 (derived from table 5 and table C-8, after adjusting FY 11 data for inflation). Total expenditures for FY 12 include \$527.1 billion in current expenditures, \$36.8 billion in construction, \$3.3 billion in land and existing structures, \$8.7 billion in equipment, \$8.2 billion for other programs, and \$17.7 billion in interest on debt (table 5).

---

<sup>1</sup> Whenever comparisons were made between FY 11 and FY 12 data, the FY 11 data were adjusted to FY 12 dollars. Inflation adjustments utilize the direct multiplier in the Consumer Price Index published by the U.S. Department of Labor, Bureau of Labor Statistics. For comparability to fiscal education data, NCES adjusts the multiplier from a calendar year to a school fiscal year basis (July through June). See *Digest of Education Statistics*, Selected 2012 Tables, Table 34, [http://nces.ed.gov/programs/digest/d12/tables/dt12\\_034.asp](http://nces.ed.gov/programs/digest/d12/tables/dt12_034.asp), downloaded April 22, 2014. For example, FY 11 federal revenues were adjusted by multiplying 75,549,471,219 by 1.02930068253674=77,763,122,291.

## References and Related Data Files

### References

Allison, G.S., Honegger, S.D., and Johnson, F. (2009). *Financial Accounting for State and Local School Systems: 2009 Edition* (NCES 2009-325). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education, Washington, DC.

Cornman, S.Q. (2013). *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2010–11 (Fiscal Year 2011)* (NCES 2013-342). U.S. Department of Education. Washington, DC: National Center for Education Statistics.

Office of the Federal Register, National Archives and Records Administration. (2013). *Federal Register* Vol. 78, No. 23, February 4, 2013. Washington, DC: Author. Retrieved April 10, 2014, from <https://www.federalregister.gov/articles/2013/02/04/2013-02376/submission-of-data-by-state-educational-agencies-submission-dates-for-state-revenue-and-expenditure#h-5>.

U.S. Department of Education, National Center for Education Statistics. (2014). *NCES Statistical Standards* (NCES 2014-097). Washington, DC: U.S. Government Printing Office. Retrieved May 22, 2014, from <http://nces.ed.gov/statprog/2012/>.

### Related Data Files

Data files for all surveys used in this report may be found on the data page of the CCD website at <http://nces.ed.gov/ccd/ccddata.asp>.

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2012

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local <sup>1</sup>	State	Federal	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other <sup>5</sup>
<b>United States<sup>4</sup></b>	<b>\$600,488,586</b>	<b>\$267,992,581</b>	<b>\$271,452,810</b>	<b>\$61,043,194</b>	<b>\$601,766,981<sup>5</sup></b>	<b>\$527,096,473<sup>5</sup></b>	<b>\$48,773,386<sup>5</sup></b>	<b>\$25,897,122<sup>5, 6</sup></b>
Alabama	7,099,553	2,326,690	3,934,577	838,285	7,229,299	6,386,517	582,173	260,608
Alaska	2,496,679	523,711	1,618,975	353,993	2,486,951	2,292,205	145,341	49,405
Arizona	9,305,199	4,125,669	3,804,900	1,374,629	9,179,262 <sup>5</sup>	7,974,545 <sup>5</sup>	922,249	282,469 <sup>5</sup>
Arkansas	5,284,555	1,861,878	2,723,740	698,938	5,393,330 <sup>5</sup>	4,606,995 <sup>5</sup>	625,078	161,258
California	65,808,329	20,468,083	37,079,384	8,260,861	67,933,295	57,975,189 <sup>5</sup>	6,693,286 <sup>5</sup>	3,264,821
Colorado	8,698,810	4,210,060	3,765,940	722,810	8,548,413	7,341,585	706,236	500,591
Connecticut	10,274,602	5,760,869	3,978,525	535,208	10,305,777 <sup>5</sup>	9,344,999 <sup>5</sup>	680,346 <sup>5</sup>	280,432 <sup>5</sup>
Delaware	1,871,464	539,316	1,096,243	235,905	1,978,562	1,751,143	160,864	66,556
District of Columbia	2,073,564	1,865,315	†	208,249	1,880,466	1,466,888	350,947 <sup>5</sup>	62,632
Florida	23,988,519	12,163,720	8,702,310	3,122,488	25,827,411 <sup>5</sup>	22,732,752 <sup>5</sup>	1,837,262	1,257,396
Georgia	17,620,300	8,166,229	7,533,980	1,920,092	17,465,095 <sup>5</sup>	15,623,633 <sup>5</sup>	1,566,185	275,277
Hawaii	2,535,039	55,057	2,161,254	318,728	2,431,422	2,187,480	124,096	119,846
Idaho	2,062,254	480,391	1,302,949	278,914	2,052,295	1,854,556	135,343	62,396
Illinois	29,165,373	17,373,101	9,385,630	2,406,643	28,197,052 <sup>5</sup>	25,012,915 <sup>5</sup>	2,169,707 <sup>5</sup>	1,014,431
Indiana	11,940,988	4,280,730	6,510,737	1,149,521	11,412,416 <sup>5</sup>	9,978,491 <sup>5</sup>	943,637	490,288
Iowa	6,038,962	2,831,524	2,681,029	526,409	6,021,744	4,971,944	905,980	143,821
Kansas	5,796,537	2,101,775	3,209,527	485,235	5,759,773	4,871,381	682,546	205,847
Kentucky	7,086,717	2,274,008	3,841,443	971,266	7,394,709	6,360,799	770,827	263,084
Louisiana	8,412,167	3,350,878	3,602,717	1,458,572	8,457,692 <sup>5</sup>	7,544,782 <sup>5</sup>	744,610	168,301
Maine	2,556,186	1,300,156	1,022,269	233,761	2,536,202 <sup>5</sup>	2,330,842 <sup>5</sup>	121,421	83,939
Maryland	13,744,621	6,904,078	5,980,909	859,635	13,204,777	11,846,681	1,166,856	191,240
Massachusetts	15,835,037	8,568,699	6,206,699	1,059,639	15,572,302	14,151,659	1,117,722	302,920
Michigan	18,751,262	6,019,657	10,700,372	2,031,233	19,056,799	16,485,178	1,376,616	1,195,005
Minnesota	10,989,685	3,146,814	7,044,954	797,917	10,938,012 <sup>5</sup>	9,053,021 <sup>5</sup>	1,069,044 <sup>5</sup>	815,946
Mississippi	4,441,163	1,450,312	2,195,730	795,121	4,341,018	3,972,787	270,440	97,791
Missouri	10,221,689	5,912,203	3,275,438	1,034,047	10,173,456	8,719,925	894,459 <sup>5</sup>	559,072
Montana	1,622,721	634,244	770,180	218,297	1,654,625	1,504,531	120,771	29,324
Nebraska	3,778,749	2,252,076	1,167,743	358,930	3,795,271	3,356,734	348,343 <sup>5</sup>	90,194 <sup>5</sup>
Nevada	4,137,704	2,357,529	1,366,314	413,861	4,164,339	3,574,233	327,173	262,933
New Hampshire	2,864,747	1,644,043	1,031,778	188,927	2,856,080	2,643,256	159,998	52,826
New Jersey	26,590,517	14,656,818	10,507,939	1,425,761	26,131,462	24,391,278	912,022	828,162
New Mexico	3,611,545	615,688	2,455,787	540,071	3,559,706	3,039,423	516,030	4,253
New York	58,645,470	31,557,937	23,131,272	3,956,260	58,096,880 <sup>5</sup>	52,460,494 <sup>5</sup>	2,097,414	3,538,973
North Carolina	13,113,012	3,356,157	7,877,949	1,878,905	13,060,157	12,303,426	683,545	73,186
North Dakota	1,296,813	472,886	653,842	170,085	1,280,669	1,098,090	160,058	22,522
Ohio	22,886,511	10,567,575	10,132,936	2,186,000	23,186,166	19,701,810	2,467,639	1,016,717
Oklahoma	5,862,837	2,185,878	2,882,879	794,080	5,748,976	5,170,978	496,205	81,793
Oregon	6,172,422	2,515,397	3,038,044	618,981	6,178,860	5,389,273	448,212	341,375
Pennsylvania	26,807,485	15,011,068	9,594,823	2,201,593	26,596,835	23,190,198	1,822,156	1,584,480
Rhode Island	2,278,095	1,214,297	846,435	217,363	2,317,889	2,167,450	36,926	113,513

See notes at end of table.

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2012—Continued

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local <sup>1</sup>	State	Federal	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other <sup>5</sup>
<b>United States<sup>4</sup></b>	<b>\$600,488,586</b>	<b>\$267,992,581</b>	<b>\$271,452,810</b>	<b>\$61,043,194</b>	<b>\$601,766,981<sup>6</sup></b>	<b>\$527,096,473<sup>6</sup></b>	<b>\$48,773,386<sup>6</sup></b>	<b>\$25,897,122<sup>6,7</sup></b>
South Carolina	8,041,045	3,498,848	3,670,717	871,480	7,956,070	6,600,733	889,986	465,351
South Dakota	1,303,055	686,756	400,362	215,937	1,302,875	1,100,100	172,738 <sup>6</sup>	30,037
Tennessee	8,979,871	3,656,845	4,059,869	1,263,157	9,295,241	8,351,056	664,129	280,056
Texas	49,533,579	22,880,330	20,341,491	6,311,758	49,991,336	41,067,619	5,536,572	3,387,145
Utah	4,619,102	1,739,603	2,418,166	461,333	4,790,073	3,779,760	746,262	264,051
Vermont	1,644,282	64,787	1,451,850	127,644	1,568,294	1,497,093	46,009	25,192
Virginia	14,659,153	7,738,618	5,564,497	1,356,037	14,730,695	13,403,576	1,078,786	248,334
Washington	11,844,779	3,786,633	7,001,099	1,057,047	12,052,898 <sup>6</sup>	10,054,077 <sup>6</sup>	1,545,989	452,832
West Virginia	3,556,656	1,053,510	2,069,942	433,205	3,409,105 <sup>6</sup>	3,275,246 <sup>6</sup>	69,611	64,248
Wisconsin	10,879,541	5,119,983	4,806,328	953,230	10,609,035 <sup>6</sup>	9,704,932 <sup>6</sup>	450,303	453,800
Wyoming	1,659,641	664,154	850,339	145,148	1,655,911	1,432,216	213,240	10,455
Other jurisdictions								
American Samoa	99,334	271	10,528 <sup>8</sup>	88,536	95,015	80,105	13,022	1,888
Guam	307,591	232,741	†	74,850	307,068	290,575	13,369	3,124
Commonwealth of the								
Northern Mariana Islands	65,214	†	31,880 <sup>8</sup>	33,334	71,875	68,775	1,186	1,913
Puerto Rico	3,374,611	62	2,221,384 <sup>8</sup>	1,153,166	3,500,379	3,351,423	61,262	87,694
U.S. Virgin Islands	221,673	183,774	†	37,899	185,853 <sup>6</sup>	183,333	86 <sup>6</sup>	2,434

† Not applicable.

<sup>1</sup>Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

<sup>2</sup>Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>3</sup>Capital outlay includes expenditures on property and construction of facilities.

<sup>4</sup>United States totals include the 50 states and the District of Columbia.

<sup>5</sup>Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public education.

<sup>6</sup>Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

<sup>7</sup>Value contains imputation for missing data.

<sup>8</sup>Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "National Public Education Financial Survey," fiscal year 2012, Provisional Version 1a.

Table 2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]											
	Support services <sup>2</sup>											Enterprise operations <sup>4</sup>
	Total	Instruction	Total support services	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
<b>United States<sup>5</sup></b>	<b>\$527,096,473<sup>6</sup></b>	<b>\$320,952,573<sup>6</sup></b>	<b>\$183,858,490<sup>6</sup></b>	<b>\$29,352,547<sup>6</sup></b>	<b>\$24,444,321<sup>6</sup></b>	<b>\$10,567,572<sup>6</sup></b>	<b>\$28,922,635<sup>6</sup></b>	<b>\$49,833,706<sup>6</sup></b>	<b>\$22,907,082<sup>6</sup></b>	<b>\$17,830,629<sup>6</sup></b>	<b>\$21,194,414<sup>6</sup></b>	<b>\$1,090,995</b>
Alabama	6,386,517	3,698,119	2,245,315	368,382	288,628	145,490	393,961	581,679	329,498	137,677	443,083	0
Alaska	2,292,205	1,265,045	955,644	192,256	150,609	33,379	138,799	284,072	69,594	86,933	62,573	8,943
Arizona	7,974,545 <sup>6</sup>	4,359,402 <sup>6</sup>	3,208,746 <sup>6</sup>	574,404 <sup>6</sup>	409,196 <sup>6</sup>	134,033 <sup>6</sup>	416,046 <sup>6</sup>	1,001,891 <sup>6</sup>	354,236 <sup>6</sup>	318,941 <sup>6</sup>	404,875	1,522
Arkansas	4,606,995 <sup>6</sup>	2,606,990 <sup>6</sup>	1,732,433 <sup>6</sup>	236,339 <sup>6</sup>	385,799 <sup>6</sup>	113,873 <sup>6</sup>	232,152 <sup>6</sup>	450,651 <sup>6</sup>	179,815 <sup>6</sup>	133,804 <sup>6</sup>	262,041 <sup>6</sup>	5,531
California	57,975,189 <sup>6</sup>	34,834,633 <sup>6</sup>	20,615,172 <sup>6</sup>	3,069,455 <sup>6</sup>	3,451,830 <sup>6</sup>	557,468 <sup>6</sup>	3,831,331 <sup>6</sup>	5,775,903 <sup>6</sup>	1,406,656 <sup>6</sup>	2,522,529 <sup>6</sup>	2,377,552	147,832
Colorado	7,341,585	4,226,623	2,816,186	360,503	405,398	124,477	498,026	702,106	220,549	505,126	262,291	36,486
Connecticut	9,344,999 <sup>6</sup>	5,909,965 <sup>6</sup>	3,132,730 <sup>6</sup>	592,808 <sup>6</sup>	278,470 <sup>6</sup>	188,712 <sup>6</sup>	540,966 <sup>6</sup>	841,833 <sup>6</sup>	472,697 <sup>6</sup>	217,243 <sup>6</sup>	225,988 <sup>6</sup>	76,316
Delaware	1,751,143	1,116,490	575,915	74,118	31,668	25,377	91,724	182,906	87,655	82,466	58,738	0
District of Columbia	1,466,888	835,297	570,575	52,176	55,291	77,610	128,732	128,651	95,733	32,381	57,844	3,172
Florida	22,732,752 <sup>6</sup>	13,863,360 <sup>6</sup>	7,778,213 <sup>6</sup>	988,122 <sup>6</sup>	1,444,964 <sup>6</sup>	200,665 <sup>6</sup>	1,262,173 <sup>6</sup>	2,366,281 <sup>6</sup>	943,642 <sup>6</sup>	572,365 <sup>6</sup>	1,091,180	0
Georgia	15,623,633 <sup>6</sup>	9,661,561 <sup>6</sup>	5,069,710 <sup>6</sup>	721,257 <sup>6</sup>	804,370 <sup>6</sup>	205,132 <sup>6</sup>	938,987 <sup>6</sup>	1,162,751 <sup>6</sup>	702,706 <sup>6</sup>	534,508 <sup>6</sup>	847,025	45,336
Hawaii	2,187,480	1,253,486	809,606	205,572	77,727	10,622	133,574	251,251 <sup>6</sup>	75,894	54,965	124,388	0
Idaho	1,854,556	1,118,508 <sup>6</sup>	635,933 <sup>6</sup>	103,651 <sup>6</sup>	73,963 <sup>6</sup>	42,845 <sup>6</sup>	104,940 <sup>6</sup>	171,375 <sup>6</sup>	92,810 <sup>6</sup>	46,349 <sup>6</sup>	99,904 <sup>6</sup>	210
Illinois	25,012,915 <sup>6</sup>	15,062,473 <sup>6</sup>	9,173,619 <sup>6</sup>	1,670,799 <sup>6</sup>	1,004,347 <sup>6</sup>	1,035,931 <sup>6</sup>	1,270,844 <sup>6</sup>	2,163,144 <sup>6</sup>	1,177,291 <sup>6</sup>	851,264 <sup>6</sup>	776,822	0
Indiana	9,978,491 <sup>6</sup>	5,869,436 <sup>6</sup>	3,660,416 <sup>6</sup>	477,217 <sup>6</sup>	379,746 <sup>6</sup>	252,792 <sup>6</sup>	584,868 <sup>6</sup>	1,110,673 <sup>6</sup>	605,250 <sup>6</sup>	249,869 <sup>6</sup>	448,640	0
Iowa	4,971,944	3,056,382	1,684,665	277,615	238,874	126,418	286,572	423,592	185,378	146,216	226,252	4,645
Kansas	4,871,381	2,960,225	1,680,456	288,453	203,500	144,033	280,207	456,009	191,668	116,586	230,700	0
Kentucky	6,360,799	3,683,142	2,282,369	291,664	347,964	142,037	361,259	581,667	395,751	162,027	379,094	16,194
Louisiana	7,544,782 <sup>6</sup>	4,296,513 <sup>6</sup>	2,835,500 <sup>6</sup>	454,281 <sup>6</sup>	398,623 <sup>6</sup>	185,249 <sup>6</sup>	453,378 <sup>6</sup>	683,208 <sup>6</sup>	443,255 <sup>6</sup>	217,505 <sup>6</sup>	412,389	380
Maine	2,330,842 <sup>6</sup>	1,393,423 <sup>6</sup>	857,340 <sup>6</sup>	152,289 <sup>6</sup>	117,581 <sup>6</sup>	72,257 <sup>6</sup>	126,668 <sup>6</sup>	240,166	119,519	28,859	79,839	240
Maryland	11,846,681	7,362,229 <sup>6</sup>	4,167,836 <sup>6</sup>	536,147 <sup>6</sup>	640,551 <sup>6</sup>	106,627	848,596 <sup>6</sup>	1,008,194	635,115	392,606 <sup>6</sup>	316,617	0
Massachusetts	14,151,659	9,156,777 <sup>6</sup>	4,611,079 <sup>6</sup>	1,000,934 <sup>6</sup>	648,571 <sup>6</sup>	196,699 <sup>6</sup>	576,269 <sup>6</sup>	1,238,278 <sup>6</sup>	604,424 <sup>6</sup>	345,904 <sup>6</sup>	383,803	0
Michigan	16,485,178	9,569,531	6,313,528	1,258,620	812,118	339,716	897,935	1,473,648	702,868	828,624	602,119	0
Minnesota	9,053,021 <sup>6</sup>	5,936,623 <sup>6</sup>	2,694,668 <sup>6</sup>	241,917 <sup>6</sup>	389,865 <sup>6</sup>	280,590 <sup>6</sup>	360,455 <sup>6</sup>	641,585 <sup>6</sup>	512,952 <sup>6</sup>	267,305 <sup>6</sup>	396,582	25,148
Mississippi	3,972,787	2,266,650	1,459,137	193,147	205,228	126,294	230,737	417,379	195,478	90,874	246,687	314
Missouri	8,719,925	5,197,338	3,106,738	407,036	377,844	281,381	505,252	871,532	456,838	206,856	415,850	0
Montana	1,504,531	895,081	542,398	93,009	57,111	46,197	82,345	152,916	74,246	36,574	64,452	2,599
Nebraska	3,356,734	2,141,943	979,090	129,717	106,943	106,059	165,390	289,952	106,080	74,950	145,628	90,072
Nevada	3,574,233	2,094,490	1,343,876	191,677	179,804	53,452	267,375	379,003	146,186	126,380	135,504	363
New Hampshire	2,643,256	1,703,049	868,500	196,953	79,849	88,636	144,574	217,501	113,241	27,745	71,707	0
New Jersey	24,391,278	14,621,161	8,962,705	2,417,153	757,081	494,351	1,152,284	2,383,511	1,216,595	541,731	546,146	261,266
New Mexico	3,039,423	1,737,115	1,157,045	312,821	85,241	67,783	181,676	316,282	100,818	92,424	143,476	1,788
New York	52,460,494 <sup>6</sup>	36,402,730 <sup>6</sup>	14,954,302 <sup>6</sup>	1,760,925 <sup>6</sup>	1,318,950 <sup>6</sup>	999,411 <sup>6</sup>	2,019,007 <sup>6</sup>	4,555,669 <sup>6</sup>	2,784,794 <sup>6</sup>	1,515,546 <sup>6</sup>	1,103,462	0
North Carolina	12,303,426	7,670,507	3,945,148	579,241	435,298	190,431	769,521	1,044,027	545,327	381,302	687,771	0
North Dakota	1,098,090	641,580	364,739	47,135	39,380	49,409	55,404	99,354	47,199	26,859	57,503	34,268
Ohio	19,701,810	11,213,502	7,818,594	1,252,066	1,287,265	599,478	1,121,867	1,722,344	952,381	883,193	668,572	1,143
Oklahoma	5,170,978	2,876,209	1,917,119	352,443	213,457	165,841	275,679	571,120	179,111	159,468	326,066	51,583
Oregon	5,389,273	3,130,150	2,056,269	382,606	200,455	72,074	342,400	444,810	256,779	357,145	200,953	1,901
Pennsylvania	23,190,198	14,158,464	8,125,146	1,228,638	795,160	717,818	1,065,797	2,250,183	1,188,792	878,759	800,030	106,557
Rhode Island	2,167,450	1,343,508 <sup>6</sup>	767,921 <sup>6</sup>	223,902 <sup>6</sup>	76,246 <sup>6</sup>	30,517 <sup>6</sup>	105,644 <sup>6</sup>	171,275 <sup>6</sup>	83,893 <sup>6</sup>	76,444 <sup>6</sup>	55,197 <sup>6</sup>	824

See notes at end of table.

Table 2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012—Continued

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]											
	Support services <sup>2</sup>											Enterprise operations <sup>4</sup>
	Total	Instruction	Total support services	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
<b>United States<sup>5</sup></b>	<b>\$527,096,473<sup>6</sup></b>	<b>\$320,952,573<sup>6</sup></b>	<b>\$183,858,490<sup>6</sup></b>	<b>\$29,352,547<sup>6</sup></b>	<b>\$24,444,321<sup>6</sup></b>	<b>\$10,567,572<sup>6</sup></b>	<b>\$28,922,635<sup>6</sup></b>	<b>\$49,833,706<sup>6</sup></b>	<b>\$22,907,082<sup>6</sup></b>	<b>\$17,830,629<sup>6</sup></b>	<b>\$21,194,414<sup>6</sup></b>	<b>\$1,090,995</b>
South Carolina	6,600,733	3,743,777	2,484,294	492,122	398,350	71,022	399,056	631,459	271,360	220,925	354,171	18,491
South Dakota	1,100,100	646,885	385,880	60,231	44,018	36,716	53,656	111,350	41,049	38,859	60,524	6,811
Tennessee	8,351,056	5,192,746	2,713,045	359,656	522,641	175,728	477,465	714,723	313,078	149,754	445,264	0
Texas	41,067,619	24,251,087	14,453,152	1,996,385	2,055,843	618,148	2,330,464	4,547,753	1,185,258	1,719,301	2,363,381	0
Utah	3,779,760	2,406,489	1,143,856	147,162	153,201	44,775	234,966	343,867	120,566	99,319	212,909	16,506
Vermont	1,497,093	938,085	516,635	114,891	63,152	30,641	97,006	125,004	49,290	36,651	41,333	1,040
Virginia	13,403,576	8,123,189	4,744,409	652,507	888,941	207,325	775,363	1,282,360	726,330	211,583	533,759	2,218
Washington	10,054,077 <sup>6</sup>	5,863,499 <sup>6</sup>	3,723,294	870,086	381,806	187,088	582,827	904,239	414,602	382,645	346,975	120,310
West Virginia	3,275,246 <sup>6</sup>	1,919,623 <sup>6</sup>	1,170,981 <sup>6</sup>	155,961 <sup>6</sup>	135,590 <sup>6</sup>	64,988 <sup>6</sup>	174,123 <sup>6</sup>	339,632 <sup>6</sup>	243,898 <sup>6</sup>	56,789 <sup>6</sup>	184,643	0
Wisconsin	9,704,932 <sup>6</sup>	5,830,090 <sup>6</sup>	3,506,067 <sup>6</sup>	462,397 <sup>6</sup>	458,211 <sup>6</sup>	270,244 <sup>6</sup>	477,135 <sup>6</sup>	887,149 <sup>6</sup>	419,844 <sup>6</sup>	531,086 <sup>6</sup>	368,643	133
Wyoming	1,432,216	847,393	540,500	83,700	87,601	29,735	77,161	137,797	69,092	55,413	43,469	854
Other jurisdictions												
American Samoa	80,105	35,110	26,735	37	9,009	3,987	4,587	6,529	1,134	1,451	18,260	0
Guam	290,575	142,979	136,193	26,092	4,855	1,749	16,840	46,928	5,626	34,102	11,403	0
Commonwealth of the Northern Mariana Islands												
Mariana Islands	68,775	29,685	29,802	6,600	5,517	2,514	5,415	4,578	3,048	2,131	9,288	0
Puerto Rico	3,351,423	1,478,763	1,397,250	225,707	169,227	56,082	156,295	310,868	133,786	345,285	475,410	0
U.S. Virgin Islands	183,333	95,711	76,567	14,395	5,162	7,245	9,332	13,000	7,038	20,396	10,700	356

<sup>1</sup>Current expenditures includes instruction, instruction-related, support services, and other elementary/secondary current expenditures, but excludes expenditures on capital outlays, other programs, and interest on long-term debt.

<sup>2</sup>Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

<sup>3</sup>Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>4</sup>Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

<sup>5</sup>United States totals include the 50 states and the District of Columbia.

<sup>6</sup>Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "National Public Education Financial Survey," fiscal year 2012, Provisional Version 1a.

Table 3. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012

State or jurisdiction	School year 2011-12 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>											
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>49,414,846</b>	<b>\$10,667<sup>7</sup></b>	<b>\$6,495<sup>7</sup></b>	<b>\$3,721<sup>7</sup></b>	<b>\$594<sup>7</sup></b>	<b>\$495<sup>7</sup></b>	<b>\$214<sup>7</sup></b>	<b>\$585<sup>7</sup></b>	<b>\$1,008<sup>7</sup></b>	<b>\$464<sup>7</sup></b>	<b>\$361<sup>7</sup></b>	<b>\$429<sup>7</sup></b>	<b>\$22</b>
Alabama	744,621	8,577	4,966	3,015	495	388	195	529	781	443	185	595	0
Alaska	131,167	17,475	9,645	7,286	1,466	1,148	254	1,058	2,166	531	663	477	68
Arizona	1,080,319	7,382 <sup>7</sup>	4,035 <sup>7</sup>	2,970 <sup>7</sup>	532 <sup>7</sup>	379 <sup>7</sup>	124 <sup>7</sup>	385 <sup>7</sup>	927 <sup>7</sup>	328 <sup>7</sup>	295 <sup>7</sup>	375	1
Arkansas	483,114	9,536 <sup>7</sup>	5,396 <sup>7</sup>	3,586 <sup>7</sup>	489 <sup>7</sup>	799 <sup>7</sup>	236 <sup>7</sup>	481 <sup>7</sup>	933 <sup>7</sup>	372 <sup>7</sup>	277 <sup>7</sup>	542 <sup>7</sup>	11
California	6,214,204	9,329 <sup>7</sup>	5,606 <sup>7</sup>	3,317 <sup>7</sup>	494 <sup>7</sup>	555 <sup>7</sup>	90 <sup>7</sup>	617 <sup>7</sup>	929 <sup>7</sup>	226 <sup>7</sup>	406 <sup>7</sup>	383	24
Colorado	854,265	8,594	4,948	3,297	422	475	146	583	822	258	591	307	43
Connecticut	554,437	16,855 <sup>7</sup>	10,659 <sup>7</sup>	5,650 <sup>7</sup>	1,069 <sup>7</sup>	502 <sup>7</sup>	340 <sup>7</sup>	976 <sup>7</sup>	1,518 <sup>7</sup>	853 <sup>7</sup>	392 <sup>7</sup>	408 <sup>7</sup>	138
Delaware	128,946	13,580	8,659	4,466	575	246	197	711	1,418	680	640	456	0
District of Columbia	73,911	19,847	11,301	7,720	706	748	1,050	1,742	1,741	1,295	438	783	43
Florida	2,668,156	8,520 <sup>7</sup>	5,196 <sup>7</sup>	2,915 <sup>7</sup>	370 <sup>7</sup>	542 <sup>7</sup>	75 <sup>7</sup>	473 <sup>7</sup>	887 <sup>7</sup>	354 <sup>7</sup>	215 <sup>7</sup>	409	0
Georgia	1,685,016	9,272 <sup>7</sup>	5,734 <sup>7</sup>	3,009 <sup>7</sup>	428 <sup>7</sup>	477 <sup>7</sup>	122 <sup>7</sup>	557 <sup>7</sup>	690 <sup>7</sup>	417 <sup>7</sup>	317 <sup>7</sup>	503	27
Hawaii	182,706	11,973	6,861	4,431	1,125	425	58	731	1,375 <sup>7</sup>	415	301	681	0
Idaho	279,873	6,626	3,996 <sup>7</sup>	2,272 <sup>7</sup>	370 <sup>7</sup>	264 <sup>7</sup>	153 <sup>7</sup>	375 <sup>7</sup>	612 <sup>7</sup>	332 <sup>7</sup>	166 <sup>7</sup>	357 <sup>7</sup>	1
Illinois	2,082,457	12,011 <sup>7</sup>	7,233 <sup>7</sup>	4,405 <sup>7</sup>	802 <sup>7</sup>	482 <sup>7</sup>	497 <sup>7</sup>	610 <sup>7</sup>	1,039 <sup>7</sup>	565 <sup>7</sup>	409 <sup>7</sup>	373	0
Indiana	1,040,765	9,588 <sup>7</sup>	5,640 <sup>7</sup>	3,517 <sup>7</sup>	459 <sup>7</sup>	365 <sup>7</sup>	243 <sup>7</sup>	562 <sup>7</sup>	1,067 <sup>7</sup>	582 <sup>7</sup>	240 <sup>7</sup>	431	0
Iowa	495,870	10,027	6,164	3,397	560	482	255	578	854	374	295	456	9
Kansas	486,108	10,021	6,090	3,457	593	419	296	576	938	394	240	475	0
Kentucky	681,987	9,327	5,401	3,347	428	510	208	530	853	580	238	556	24
Louisiana	703,390	10,726 <sup>7</sup>	6,108 <sup>7</sup>	4,031 <sup>7</sup>	646 <sup>7</sup>	567 <sup>7</sup>	263 <sup>7</sup>	645 <sup>7</sup>	971 <sup>7</sup>	630 <sup>7</sup>	309 <sup>7</sup>	586	#
Maine	188,969	12,335 <sup>7</sup>	7,374 <sup>7</sup>	4,537 <sup>7</sup>	806 <sup>7</sup>	622 <sup>7</sup>	382 <sup>7</sup>	670 <sup>7</sup>	1,271	632	153	422	1
Maryland	854,086	13,871	8,620 <sup>7</sup>	4,880 <sup>7</sup>	628 <sup>7</sup>	750 <sup>7</sup>	125	994 <sup>7</sup>	1,180	744	460 <sup>7</sup>	371	0
Massachusetts	953,369	14,844	9,605 <sup>7</sup>	4,837 <sup>7</sup>	1,050 <sup>7</sup>	680 <sup>7</sup>	206 <sup>7</sup>	604 <sup>7</sup>	1,299 <sup>7</sup>	634 <sup>7</sup>	363 <sup>7</sup>	403	0
Michigan	1,573,537	10,477	6,082	4,012	800	516	216	571	937	447	527	383	0
Minnesota	839,738	10,781 <sup>7</sup>	7,070 <sup>7</sup>	3,209 <sup>7</sup>	288 <sup>7</sup>	464 <sup>7</sup>	334 <sup>7</sup>	429 <sup>7</sup>	764 <sup>7</sup>	611 <sup>7</sup>	318 <sup>7</sup>	472	30
Mississippi	490,619	8,097	4,620	2,974	394	418	257	470	851	398	185	503	1
Missouri	916,584	9,514	5,670	3,389	444	412	307	551	951	498	226	454	0
Montana	142,349	10,569	6,288	3,810	653	401	325	578	1,074	522	257	453	18
Nebraska	288,389	11,640	7,427	3,395	450	371	368	573	1,005	368	260	505	312
Nevada	439,634	8,130	4,764	3,057	436	409	122	608	862	333	287	308	#
New Hampshire	191,900	13,774	8,875	4,526	1,026	416	462	753	1,133	590	145	374	0
New Jersey	1,356,431	17,982	10,779	6,608	1,782	558	364	849	1,757	897	399	403	193
New Mexico	337,225	9,013	5,151	3,431	928	253	201	539	938	299	274	425	5
New York	2,704,718	19,396 <sup>7</sup>	13,459 <sup>7</sup>	5,529 <sup>7</sup>	651 <sup>7</sup>	488 <sup>7</sup>	370 <sup>7</sup>	746 <sup>7</sup>	1,684 <sup>7</sup>	1,030 <sup>7</sup>	560 <sup>7</sup>	408	0
North Carolina	1,507,864	8,160	5,087	2,616	384	289	126	510	692	362	253	456	0
North Dakota	97,646	11,246	6,570	3,735	483	403	506	567	1,017	483	275	589	351
Ohio	1,740,030	11,323	6,444	4,493	720	740	345	645	990	547	508	384	1
Oklahoma	666,120	7,763	4,318	2,878	529	320	249	414	857	269	239	490	77
Oregon	568,208	9,485	5,509	3,619	673	353	127	603	783	452	629	354	3
Pennsylvania	1,771,395	13,091	7,993	4,587	694	449	405	602	1,270	671	496	452	60
Rhode Island	142,854	15,172	9,405 <sup>7</sup>	5,376 <sup>7</sup>	1,567 <sup>7</sup>	534 <sup>7</sup>	214 <sup>7</sup>	740 <sup>7</sup>	1,199 <sup>7</sup>	587 <sup>7</sup>	535 <sup>7</sup>	386 <sup>7</sup>	6

See notes at end of table.

Table 3. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012—Continued

State or jurisdiction	Fall 2011 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>											
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>49,414,846</b>	<b>\$10,667<sup>7</sup></b>	<b>\$6,495<sup>7</sup></b>	<b>\$3,721<sup>7</sup></b>	<b>\$594<sup>7</sup></b>	<b>\$495<sup>7</sup></b>	<b>\$214<sup>7</sup></b>	<b>\$585<sup>7</sup></b>	<b>\$1,008<sup>7</sup></b>	<b>\$464<sup>7</sup></b>	<b>\$361<sup>7</sup></b>	<b>\$429<sup>7</sup></b>	<b>\$22</b>
South Carolina	727,186	9,077	5,148	3,416	677	548	98	549	868	373	304	487	25
South Dakota	128,016	8,593	5,053	3,014	470	344	287	419	870	321	304	473	53
Tennessee	999,693	8,354	5,194	2,714	360	523	176	478	715	313	150	445	0
Texas	5,000,470	8,213	4,850	2,890	399	411	124	466	909	237	344	473	0
Utah	586,860	6,441	4,101	1,949	251	261	76	400	586	205	169	363	28
Vermont	89,908	16,651	10,434	5,746	1,278	702	341	1,079	1,390	548	408	460	12
Virginia	1,257,883	10,656	6,458	3,772	519	707	165	616	1,019	577	168	424	2
Washington	1,045,453	9,617 <sup>7</sup>	5,609 <sup>7</sup>	3,561	832	365	179	557	865	397	366	332	115
West Virginia	282,870	11,579 <sup>7</sup>	6,786 <sup>7</sup>	4,140 <sup>7</sup>	551 <sup>7</sup>	479 <sup>7</sup>	230 <sup>7</sup>	616 <sup>7</sup>	1,201 <sup>7</sup>	862 <sup>7</sup>	201 <sup>7</sup>	653	0
Wisconsin	863,949	11,233 <sup>7</sup>	6,748 <sup>7</sup>	4,058 <sup>7</sup>	535 <sup>7</sup>	530 <sup>7</sup>	313 <sup>7</sup>	552 <sup>7</sup>	1,027 <sup>7</sup>	486 <sup>7</sup>	615 <sup>7</sup>	427	#
Wyoming	89,581	15,988	9,460	6,034	934	978	332	861	1,538	771	619	485	10
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	31,243	9,300	4,576	4,359	835	155	56	539	1,502	180	1,092	365	0
Commonwealth of the Northern Mariana Islands													
	11,011	6,246	2,696	2,707	599	501	228	492	416	277	194	844	0
Puerto Rico	452,740	7,403	3,266	3,086	499	374	124	345	687	296	763	1,050	0
U.S. Virgin Islands	15,711	11,669	6,092	4,873	916	329	461	594	827	448	1,298	681	23

— Not available. Data are missing for American Samoa because they did not report student membership.

# Rounds to zero.

<sup>1</sup>Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>2</sup>Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

<sup>3</sup>The student membership variable is derived from the State Nonfiscal Survey. Three states (Nebraska, Utah, and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these three states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Wisconsin did not report finance data for charter schools in the FY 11 NPEFS survey. NCES edited student membership for Illinois and Wisconsin by excluding students from districts where all associated schools are charter schools.

<sup>4</sup>Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>5</sup>Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

<sup>6</sup>United States totals include the 50 states and the District of Columbia.

<sup>7</sup>Value affected by redistribution of reported expenditure values to correct for missing data items, and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "National Public Education Financial Survey," fiscal year 2012, Provisional Version 1a; U.S. Department of Education, National Center for Education Statistics, "School Year State Nonfiscal Survey of Public Elementary/Secondary Education," 2011–12, Version 1a.

Table 4. Amounts and percentage changes of inflation-adjusted state and local revenues per pupil and current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2011 and 2012

State or jurisdiction	State and local <sup>1</sup> revenues per pupil			Inflation-adjusted current expenditures <sup>2</sup> per pupil		
	FY 11 (inflation-adjusted to 2012 dollars)	FY 12	Percentage change FY 12 FY 11 through FY 12	FY 11 (inflation-adjusted to 2012 dollars)	FY 12	Percentage change FY 12 FY 11 through FY 12
<b>United States<sup>3</sup></b>	<b>\$11,004</b>	<b>\$10,917</b>	<b>-0.8</b>	<b>\$10,975</b>	<b>\$10,667</b>	<b>-2.8</b>
Alabama	8,359	8,409	0.6	8,982	8,577	-4.5
Alaska	15,940	16,336	2.5	17,151	17,475	1.9
Arizona	7,803	7,341	-5.9	8,010	7,382	-7.8
Arkansas	9,425	9,492	0.7	9,774	9,536	-2.4
California	9,593	9,261	-3.5	9,414	9,329	-0.9
Colorado	9,556	9,337	-2.3	9,044	8,594	-5.0
Connecticut	16,824	17,566	4.4	16,699	16,855	0.9
Delaware	12,256	12,684	3.5	12,833	13,580	5.8
District of Columbia	24,527	25,237	2.9	21,402	19,847	-7.3
Florida	8,396	7,820	-6.9	9,295	8,520	-8.3
Georgia	9,657	9,318	-3.5	9,530	9,272	-2.7
Hawaii	12,167	12,130	-0.3	12,273	11,973	-2.4
Idaho	7,006	6,372	-9.1	7,021	6,626	-5.6
Illinois	12,796	12,850	0.4	12,086	12,011	-0.6
Indiana	10,532	10,369	-1.6	9,522	9,588	0.7
Iowa	10,988	11,117	1.2	10,081	10,027	-0.5
Kansas	10,656	10,926	2.5	10,089	10,021	-0.7
Kentucky	8,936	8,967	0.4	9,498	9,327	-1.8
Louisiana	9,920	9,886	-0.3	11,115	10,726	-3.5
Maine	12,568	12,290	-2.2	12,945	12,335	-4.7
Maryland	14,531	15,086	3.8	14,355	13,871	-3.4
Massachusetts	15,172	15,498	2.1	15,040	14,844	-1.3
Michigan	10,870	10,626	-2.2	10,887	10,477	-3.8
Minnesota	12,323	12,137	-1.5	10,986	10,781	-1.9
Mississippi	7,295	7,432	1.9	8,158	8,097	-0.7
Missouri	9,845	10,024	1.8	9,738	9,514	-2.3
Montana	9,849	9,866	0.2	11,033	10,569	-4.2
Nebraska	12,082	11,858	-1.8	12,047	11,640	-3.4
Nevada	8,828	8,470	-4.0	8,658	8,130	-6.1
New Hampshire	13,952	13,944	-0.1	13,945	13,774	-1.2
New Jersey	17,525	18,552	5.9	17,348	17,982	3.7
New Mexico	9,200	9,108	-1.0	9,521	9,013	-5.3
New York	19,634	20,220	3.0	19,410	19,396	-0.1
North Carolina	7,658	7,450	-2.7	8,509	8,160	-4.1
North Dakota	11,457	11,539	0.7	11,218	11,246	0.2
Ohio	11,894	11,897	0.0	11,729	11,323	-3.5
Oklahoma	7,611	7,609	0.0	7,855	7,763	-1.2
Oregon	9,479	9,774	3.1	9,795	9,485	-3.2
Pennsylvania	13,692	13,891	1.4	13,480	13,091	-2.9
Rhode Island	14,520	14,425	-0.6	15,386	15,172	-1.4
South Carolina	9,626	9,859	2.4	9,169	9,077	-1.0
South Dakota	8,500	8,492	-0.1	9,193	8,593	-6.5
Tennessee	7,926	7,719	-2.6	8,574	8,354	-2.6
Texas	8,948	8,644	-3.4	8,939	8,213	-8.1
Utah	7,194	7,085	-1.5	6,629	6,441	-2.8
Vermont	15,582	16,869	8.3	15,138	16,651	10.0
Virginia	10,707	10,576	-1.2	10,666	10,656	-0.1
Washington	10,291	10,319	0.3	9,901	9,617	-2.9
West Virginia	10,863	11,042	1.7	12,329	11,579	-6.1
Wisconsin	12,358	11,489	-7.0	12,297	11,233	-8.7
Wyoming	17,373	16,906	-2.7	16,278	15,988	-1.8

See notes at end of table.

Table 4. Amounts and percentage changes of inflation-adjusted state and local revenues per pupil and current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2011 and 2012—Continued

State or jurisdiction	State and local <sup>1</sup> revenues per pupil			Inflation-adjusted current expenditures <sup>2</sup> per pupil		
	FY 11 (inflation-adjusted to 2012 dollars)	FY 12	Percentage change FY 11 through FY 12	FY 11 (inflation-adjusted to 2012 dollars)	FY 12	Percentage change FY 11 through FY 12
Other jurisdictions						
American Samoa	—	—	—	—	—	—
Guam	6,201	7,449	20.1	8,690	9,300	7.0
Commonwealth of the						
Northern Mariana Islands	2,758	2,895	5.0	7,847	6,246	-20.4
Puerto Rico	5,060	4,907	-3.0	7,647	7,403	-3.2
U.S. Virgin Islands	13,179	11,697	-11.2	13,613	11,669	-14.3

— Not available. Data are missing for American Samoa because they did not report student membership.

<sup>1</sup>Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

<sup>2</sup>Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>3</sup>United States totals include the 50 states and the District of Columbia.

NOTE: Data have been adjusted to FY 11 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "National Public Education Financial Survey," fiscal years 2011–2012, Provisional Version 1a; *Digest of Education Statistics, 2012*, retrieved November 21, 2013, from [http://nces.ed.gov/programs/digest/d12/tables/dt12\\_034.asp](http://nces.ed.gov/programs/digest/d12/tables/dt12_034.asp).

Table 5. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2012

State or jurisdiction	Expenditures [in thousands of dollars]						Interest on debt
	Total expenditures	Current expenditures for public elementary/secondary education <sup>1</sup>	Capital outlay				
			Construction	Land and existing structures	Equipment	Other programs <sup>2</sup>	
<b>United States<sup>3</sup></b>	<b>\$601,766,981<sup>4</sup></b>	<b>\$527,096,473<sup>4</sup></b>	<b>\$36,803,392<sup>4</sup></b>	<b>\$3,284,165<sup>4</sup></b>	<b>\$8,685,829<sup>4</sup></b>	<b>\$8,195,907<sup>4,5</sup></b>	<b>\$17,701,216</b>
Alabama	7,229,299	6,386,517	485,837	39,907	56,430	118,530	142,079
Alaska	2,486,951	2,292,205	95,246	32,993	17,103	11,357	38,048
Arizona	9,179,262 <sup>4</sup>	7,974,545 <sup>4</sup>	565,293	66,749	290,207	55,948 <sup>5</sup>	226,521
Arkansas	5,393,330 <sup>4</sup>	4,606,995 <sup>4</sup>	409,328	122,931	92,819	30,470	130,787
California	67,933,295	57,975,189 <sup>4</sup>	5,989,752	259,435	444,099 <sup>4</sup>	849,005	2,415,815
Colorado	8,548,413	7,341,585	467,079	53,587	185,569	66,505	434,087
Connecticut	10,305,777 <sup>4</sup>	9,344,999 <sup>4</sup>	489,444 <sup>4</sup>	58,073 <sup>4</sup>	132,829 <sup>4</sup>	145,794 <sup>5</sup>	134,638
Delaware	1,978,562	1,751,143	136,494	3,260	21,109	43,176	23,380
District of Columbia	1,880,466	1,466,888	303,947 <sup>4</sup>	9,286	37,713 <sup>4</sup>	29,242	33,390
Florida	25,827,411 <sup>4</sup>	22,732,752 <sup>4</sup>	1,315,021	69,567	452,674	531,446	725,950
Georgia	17,465,095 <sup>4</sup>	15,623,633 <sup>4</sup>	1,332,080	49,781	184,325	28,718	246,559
Hawaii	2,431,422	2,187,480	108,849	0	15,247	18,339	101,508
Idaho	2,052,295	1,854,556	76,926	10,197	48,220	4,818	57,578
Illinois	28,197,052 <sup>4</sup>	25,012,915 <sup>4</sup>	1,450,424 <sup>4</sup>	172,094 <sup>4</sup>	547,188 <sup>4</sup>	147,857	866,573
Indiana	11,412,416 <sup>4</sup>	9,978,491 <sup>4</sup>	354,333	243,861	345,443	143,578	346,710
Iowa	6,021,744	4,971,944	712,443	15,698	177,838	32,354	111,467
Kansas	5,759,773	4,871,381	438,310	37,496	206,739	4,325	201,522
Kentucky	7,394,709	6,360,799	559,886	33,443	177,499	82,974	180,110
Louisiana	8,457,692 <sup>4</sup>	7,544,782 <sup>4</sup>	606,956	67,427	70,227	49,166	119,135
Maine	2,536,202 <sup>4</sup>	2,330,842 <sup>4</sup>	89,955	230	31,235	27,586	56,354
Maryland	13,204,777	11,846,681	1,034,989	5,015	126,851	23,329	167,911
Massachusetts	15,572,302	14,151,659	454,142	549,901	113,680	57,753	245,167
Michigan	19,056,799	16,485,178	957,624	95,101	323,891	311,414	883,591
Minnesota	10,938,012 <sup>4</sup>	9,053,021 <sup>4</sup>	743,258 <sup>4</sup>	88,188 <sup>4</sup>	237,598 <sup>4</sup>	425,508	390,439
Mississippi	4,341,018	3,972,787	114,859	14,669 <sup>4</sup>	140,912	29,067	68,724
Missouri	10,173,456	8,719,925	641,578 <sup>4</sup>	15,772	237,109 <sup>4</sup>	202,882	356,189
Montana	1,654,625	1,504,531	90,703	6,357	23,711	12,147	17,177
Nebraska	3,795,271	3,356,734	219,147 <sup>4</sup>	26,002 <sup>4</sup>	103,194 <sup>4</sup>	5,123 <sup>4</sup>	85,071
Nevada	4,164,339	3,574,233	274,270	32,359	20,544	22,486	240,447
New Hampshire	2,856,080	2,643,256	94,073	21,401 <sup>4</sup>	44,523	7,357	45,469
New Jersey	26,131,462	24,391,278	737,685	16,378	157,959	145,630	682,532
New Mexico	3,559,706	3,039,423	500,447	7,105	8,478	4,191	62
New York	58,096,880 <sup>4</sup>	52,460,494 <sup>4</sup>	1,570,094	65,833	461,487	2,324,980	1,213,993
North Carolina	13,060,157	12,303,426	525,041	7,623	150,881	64,190	8,996
North Dakota	1,280,669	1,098,090	112,523	6,261	41,274	8,589	13,932
Ohio	23,186,166	19,701,810	2,029,488	4,455	433,696	419,786	596,930
Oklahoma	5,748,976	5,170,978	304,207	91,055	100,944	26,452	55,341
Oregon	6,178,860	5,389,273	398,002	8,202	42,008	25,275	316,100
Pennsylvania	26,596,835	23,190,198	1,536,573	12,580	273,004	554,665	1,029,815
Rhode Island	2,317,889	2,167,450	13,598	1,280	22,048	68,570	44,943
South Carolina	7,956,070	6,600,733	643,220	73,141	173,624	66,542	398,809
South Dakota	1,302,875	1,100,100	117,392 <sup>4</sup>	13,929 <sup>4</sup>	41,418 <sup>4</sup>	2,894	27,142
Tennessee	9,295,241	8,351,056	424,816	70,528	168,785	75,695	204,361
Texas	49,991,336	41,067,619	4,570,619	183,450	782,502	340,085	3,047,060
Utah	4,790,073	3,779,760	379,776	231,310	135,176	111,616	152,435
Vermont	1,568,294	1,497,093	18,784	3	27,221	12,479	12,713
Virginia	14,730,695	13,403,576	676,103	112,810 <sup>4</sup>	289,873	75,794	172,540
Washington	12,052,898 <sup>4</sup>	10,054,077 <sup>4</sup>	1,257,243	102,353	186,393	35,983	416,850
West Virginia	3,409,105 <sup>4</sup>	3,275,246 <sup>4</sup>	27,014	2,477	40,119	47,168	17,079
Wisconsin	10,609,035 <sup>4</sup>	9,704,932 <sup>4</sup>	207,571	51,707	191,025	258,100	195,700
Wyoming	1,655,911	1,432,216	140,950	20,903	51,386	8,968	1,487

See notes at end of table.

Table 5. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2012—Continued

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education <sup>1</sup>	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment	Other programs <sup>2</sup>	
Other jurisdictions							
American Samoa	95,015	80,105	4,631	1,259	7,131	1,888	0
Guam	307,068	290,575	0	0	13,369	0	3,124
Commonwealth of the Northern Mariana Islands	71,875	68,775	0	0	1,186	1,913	0
Puerto Rico	3,500,379	3,351,423	0	0	61,262	87,694	0
U.S. Virgin Islands	185,853 <sup>4</sup>	183,333	0	0	86 <sup>4</sup>	2,434	0

<sup>1</sup>Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>2</sup>Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education.

<sup>3</sup>United States totals include the 50 states and the District of Columbia.

<sup>4</sup>Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

<sup>5</sup>Value contains imputation for missing data. Please see Appendix A for imputation procedures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "National Public Education Financial Survey," fiscal year 2012, Provisional Version 1a.

## Appendix A: Methodology and Technical Notes

***Common Core of Data survey system.*** The Common Core of Data (CCD) is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States. The annual CCD is a comprehensive national statistical database of all public elementary and secondary schools and school districts that contain comparable data across all states. The CCD contains both nonfiscal and fiscal components. The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components, while the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal components.

State education agencies (SEAs) report data for these CCD surveys annually to NCES. The U.S. Census Bureau conducts the data collection for the finance surveys on behalf of NCES. The U.S. Department of Education collects data for all three CCD nonfiscal universe surveys through the *EDFacts* submission system. The membership data used in this report come from the State Nonfiscal Survey. SEAs participate in CCD voluntarily, following standard definitions for the data items they report.

***NPEFS data collection.*** Each year SEAs enter the NPEFS data online through a web application during the NPEFS collection period. SEAs enter new data for the current fiscal year, but also have the opportunity to make revisions to the prior fiscal year data (these revisions are included in the tables found in appendix C). The NPEFS data are certified by an authorizing official from each SEA no later than 5 business days of submission of data on the NPEFS web form. NPEFS survey analysts then process, edit, and verify the data before publication. The fiscal year (FY) 2012 NPEFS collection opened on January 30, 2013. The initial deadline for submission of all data, including revisions to previously submitted data for FY 11 and FY 12 was August 15, 2013. The deadline for the final submission of all data, including any revisions to previously submitted data for FY 12 was August 15, 2014. All states, the District of Columbia, and the five U.S. Island Areas reported data in the FY 12 NPEFS collection.

***Editing data to ensure data quality.*** *NCES Statistical Standards* require that all NCES data be edited to ensure data quality. Data editing is an iterative and interactive process that includes procedures for detecting and correcting errors in the data (NCES 2014). When SEA coordinators enter data into the NPEFS collection system, the system applies a set of automated procedures (sometimes referred to as business rules) to detect potential errors or inconsistencies in the reported data. CCD survey analysts review the data submitted from state coordinators and work with state fiscal coordinators to correct or confirm any numbers that appear out of range when compared with other states' data or with the state's reports in previous years. If an SEA does not provide a correction or reasonable explanation for anomalous data, NCES will edit the database on a set of defined business rules.

***Imputation for missing data.*** Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing values in a data file (NCES 2014). Imputations modify values for cases or records where data are missing (i.e., not reported or suppressed because they did not meet NCES data quality standards). In the case of missing data, an imputation assigns a value to the missing item using a consistent statistical methodology. As a

result, subtotals that include this item are also adjusted. The same imputation methodology is used for both revenues and expenditures. Revenues are imputed based on total revenues in reporting states, and expenditures are imputed based on total expenditures in reporting states. All imputed values in the tables in this report are noted. Imputed values are not used in the imputation of other values. Totals and subtotals in tables are noted if one or more items in the total or subtotal are imputed or edited. In some instances, redistribution of reported values to correct for missing data items may affect state values.

***Student membership.*** Each school year SEAs report student membership counts by grade on the State Nonfiscal Survey of Public Elementary/Secondary Education. The FY 12 NPEFS data file includes total student membership reported on the school year 2011–12 State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data excludes prekindergarten programs, total membership on the NPEFS data file also excludes prekindergarten membership. As part of the FY 12 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. Two states (Nebraska and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these two states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Wisconsin did not include finance data for charter schools in districts where all associated schools are charter schools in the FY 12 NPEFS survey. NCES edited the NPEFS total student membership variable for Illinois and Wisconsin by excluding students from districts where all associated schools are charter schools. Illinois and Wisconsin were able to report finance data for charter schools in districts that include noncharter and charter schools. The student membership data for charter schools in districts that include noncharter and charter schools from the FY 12 State Nonfiscal Survey remains intact for Illinois and Wisconsin.

***Totals.*** National totals reported in the tables are limited to the 50 states and the District of Columbia and do not include data from the 5 other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands.

***Current expenditures.*** Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across time because current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Also, the current expenditures commonly reported are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly both across and within states.

***Comparing NPEFS and F-33.*** The state level NPEFS reports many of the same or similar data items as the district level F-33 survey. Researchers, policymakers, practitioners and the public may try to compare revenue and expenditure totals based on data for those variables or data for individual items. However, the data user should be cognizant that there may be differences between data items on the state and district level school finance collections that are not readily discernable. The survey coverage is different as NPEFS includes special state-run and federal-run school districts that are not included in the F-33. Expenditures on state-run schools are

included on NPEFS, but are excluded on the F-33. The data availability also varies because some data might be available at the state level but not available at the district level, so the state-aggregated district totals from F-33 might not be equal to the state totals in NPEFS. The data may also vary because of different procedures that are utilized when certain states submitted NPEFS and F-33 data in their own format instead of the NCES-requested format.<sup>1</sup> In these instances, Census Bureau analysts design and implement a “crosswalk” system to conform state-formatted data to the format for variables in the F-33. Differences in expenditures for similar data items between the two surveys can also occur based on the methodology that the state respondents use to “crosswalk” their NPEFS or F-33 data. Finally, the imputation and editing processes and procedures between the two surveys can vary. For further detail on imputations and editing data please see *Documentation for the NCES Public Education Financial Survey (NPEFS) School Year 2011–12 (Fiscal Year 2012) (NCES 2014-302)* and *Documentation for the NCES School District Finance Survey (F-33), School Year 2011–12 (Fiscal Year 2012) (NCES 2014-304)*.

***Inflation-adjusted data.*** When comparing dollar amounts between two or more fiscal years, NCES adjusts the older data for inflation to the most recent fiscal year using the Consumer Price Index (CPI) that has been converted from a calendar year basis to a fiscal year basis (July through June).<sup>2</sup> The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

***Fiscal years.*** The fiscal year used by most SEAs begins on July 1 and ends on June 30 for most states. The fiscal years for Alabama and Washington, DC run from October 1 through September 30, and the fiscal years for Nebraska, Texas, and Washington run from September 1 through August 31. NCES does not adjust NPEFS data to conform to a uniform fiscal year across states. A fiscal year relates to school year as the latter year of the school year range. For example, FY 12 corresponds to school year 2011–12.

***ARRA data.*** In February 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated federal education funds directly to the states.<sup>3</sup> As a result of ARRA, NCES added seven data items to NPEFS in order to collect and analyze data pertaining to Title I, Impact Aid, and other U.S. Department of Education funds (Office of the Federal Register 2013). NCES collected ARRA-related data in the NPEFS collection for FY 09 through FY 13.

For a more comprehensive explanation of the methodology utilized by NPEFS, please see *Documentation for the NCES National Public Education Financial Survey (NPEFS), School Year 2011–12 (Fiscal Year 2012) (NCES 2014-302)*.

The NPEFS data files can be accessed at <http://nces.ed.gov/ccd/stfis.asp>.

---

<sup>1</sup> The “crosswalk” translates the amounts states report in state agency format to amounts for each F-33 survey variable.

<sup>2</sup> FY 11 data used for comparisons in the selected findings and FY 11 data in table 4 were adjusted to FY 12 dollars by multiplying the reported variable by 1.02930068253674. *Digest of Education Statistics*, Selected 2012 Tables, Table 34. [http://nces.ed.gov/programs/digest/d12/tables/dt12\\_034.asp](http://nces.ed.gov/programs/digest/d12/tables/dt12_034.asp), downloaded April 22, 2014.

<sup>3</sup> [http://www.recovery.gov/About/Pages/The\\_Act.aspx](http://www.recovery.gov/About/Pages/The_Act.aspx); retrieved December 15, 2011.

## Appendix B: Common Core of Data Glossary

**administration expenditures**—Expenditures for school administration (the school principal’s office), general administration (the superintendent and board of education and their immediate staff), and other support services expenditures (local education agency [LEA] planners/researchers, personnel, fiscal services, warehousing, and other activities of an LEA).

**capital outlay**—Direct expenditures for construction of buildings, roads, and other improvements and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditures for repairs to fixed works and structures are classified as current expenditures for operations.

**charter school**—A school providing free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other recognized public chartering agency, and designated by such authority to be a charter school.

**current expenditures**—Current expenditures are comprised of expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. They exclude expenditures for construction, equipment, property, debt services, and programs outside of public elementary and secondary education, such as adult education and community services. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction and equipment) are excluded from current expenditures. Programs outside the scope of public preschool through grade 12 education, such as community services and adult education, are not included in current expenditures.

**debt**—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. It excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and obligations to individuals from school system employee-retirement funds.

**direct support for and on behalf of school districts**—Expenditures for public education that are spent directly by the state government. State expenditure for staff retirement programs is the most common form of direct support. States often report these expenditures as lump sums to National Center for Education Statistics, which distributes the amounts to specific functions and objects.

**elementary/secondary education**—Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

**employee benefits expenditures**—Expenditures made in addition to gross salary that are not paid directly to employees. Employee benefits include amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker’s compensation, tuition reimbursements, and other employee benefits.

**enterprise operations**—Activities that are financed, at least in part, by user charges, similar to a private business. Enterprise operations include operations that are operated as a business and

receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

**expenditures**—All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Expenditures include only external transactions of a school system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

**facilities acquisition and construction services**—An expenditure function that includes the acquisition of land and buildings; building construction, remodeling, and additions; the initial installation or extension of service systems and other built-in equipment; and site improvement.

**federal revenues**—Revenues from the federal government, including direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within the district's boundaries.

**fiscal year**—The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

**food services**—Activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools.

**function**—A category of expenditure defining the activity supported by the service or commodity bought.

**general administration expenditures**—Expenditures for the board of education and superintendent's office for the administration of LEAs, including salaries and benefits for superintendent, the school board, and their staff.

**instruction and instruction-related expenditures**—Include expenditures for instruction and instructional staff support services. These are expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. The instruction and instruction-related expenditures category is more expansive than only instruction expenditures. Specifically, the instruction and instruction related expenditures category includes salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students but outside the classroom), and supplies and purchased services related to those activities.

**instruction expenditures**—Expenditures for activities related to the interaction between teachers and students. Current instruction expenditures include expenditures for activities related to the interaction between teachers and students, including salaries and benefits for teachers and teacher aides, textbooks, supplies, and purchased services. These expenditures also include expenditures relating to extracurricular and co-curricular activities.

**instructional staff support services**—Activities that include instructional staff training, educational media (library and audiovisual), and other instructional staff support services.

**interest on debt expenditures**—Interest expenditures on long-term debt.

**intermediate sources of revenues**—Education agencies with fundraising capabilities that operate between the state and local government levels. Intermediate revenues are included in local revenue totals.

**local education agency (LEA)**—The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. This item may be used interchangeably with the term “school district.”

**local revenues**—Revenues from such sources as local property and nonproperty taxes, investments, and student activities such as textbook sales, transportation and tuition fees, and food service revenues. Local revenues include revenues from intermediate sources.

**long-term debt**—Debt payable more than 1 year after the date of issue.

**object**—A category of expenditure defining the service or commodity bought.

**operation and maintenance expenditures**—Expenditures for the operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security.

**operations expenditures**—Expenditures for operations and maintenance, student transportation, food services, and enterprise operations.

**other program expenditures**—Expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

**other support services expenditures**—Expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and support services programs, including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere.

**purchased services expenditures**—Expenditures for professional and technical services and the renting of equipment.

**replacement equipment expenditures**—Include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than one year, are repaired rather than replaced, and have a cost over a level set by the state or local education agencies.

**revenues**—Additions to assets that do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets, and are available for expenditure by the LEAs in the state. Revenues include funds from local, intermediate, state, and federal sources.

**salaries**—Salaries include the gross salaries of permanent and temporary staff on the payroll of LEAs, including temporary staff substituting for permanent employees.

Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. Salaries for teachers and staff that are contracted out by an LEA are not included.

**school administration expenditures**—Expenditures for the office of the principal, full-time department chairpersons, and graduation expenses.

**state revenues**—Revenues received by LEAs from the state, including unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs.

**student membership**—Membership is the official unduplicated student enrollment in the state, including students both present and absent within the state on October 1 or the school day closest to that date.

**student support services**—Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

**student transportation services**—Expenditures for vehicle operation, monitoring, and vehicle servicing and maintenance associated with transportation services. For example, expenditures for purchasing buses are reported under equipment.

**support services**—An expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

**total expenditures**—The sum of current expenditures, nonelementary/secondary expenditures, capital outlay, and interest payments on debts.

**total revenues**—The sum of revenue contributions emerging from local, state, and federal sources. Revenue received from bond sales or the sale of property or equipment is not included.

## Appendix C: Final Fiscal Year 2011 Tables<sup>1</sup>

---

<sup>1</sup> The tables published in *Revenues and Expenditures for Public Elementary Education: School Year 2010–11* (Fiscal Year 2011) (NCES 2013-342) were based on provisional data.

Table C-1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2011

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]						
	Total	Local <sup>1</sup>	Percent	State	Percent	Federal	Percent	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other <sup>4</sup>
<b>United States<sup>4</sup></b>	<b>\$604,228,585</b>	<b>\$261,892,711</b>	<b>43.3</b>	<b>\$266,786,402</b>	<b>44.2</b>	<b>\$75,549,471</b>	<b>12.5</b>	<b>\$604,355,852<sup>5</sup></b>	<b>\$527,291,339<sup>5</sup></b>	<b>\$50,968,815<sup>5</sup></b>	<b>\$26,095,698<sup>5, 6</sup></b>
Alabama	7,386,471	2,307,983	31.2	3,827,907	51.8	1,250,581	16.9	7,410,192	6,592,925	565,985	251,282
Alaska	2,470,274	521,768	21.1	1,524,083	61.7	424,422	17.2	2,430,593	2,201,270	181,341	47,982
Arizona	9,764,472	4,200,211	43.0	3,924,369	40.2	1,639,892	16.8	9,888,798 <sup>5</sup>	8,340,211 <sup>5</sup>	864,847	683,740 <sup>6</sup>
Arkansas	5,273,728	1,711,386	32.5	2,703,033	51.3	859,309	16.3	5,392,058 <sup>5</sup>	4,578,136 <sup>5</sup>	657,234	156,688
California	67,864,062	20,203,927	29.8	38,411,425	56.6	9,248,710	13.6	67,570,728 <sup>5</sup>	57,526,835 <sup>5</sup>	6,763,699	3,280,194
Colorado	8,820,783	4,288,294	48.6	3,540,865	40.1	991,623	11.2	8,743,142	7,409,462	835,266	498,415
Connecticut	9,989,986	5,739,726	57.5	3,422,642	34.3	827,618	8.3	9,944,121 <sup>5</sup>	9,094,036 <sup>5</sup>	563,519 <sup>5</sup>	286,565 <sup>6</sup>
Delaware	1,748,658	516,279	29.5	1,024,557	58.6	207,823	11.9	1,855,007	1,613,304	189,766	51,937
District of Columbia <sup>7</sup>	1,925,824	1,698,626	88.2	†	0.0	227,198	11.8	2,063,029	1,482,202	391,652 <sup>5</sup>	189,175
Florida	26,358,355	12,492,913	47.4	9,069,113	34.4	4,796,329	18.2	27,433,536 <sup>5</sup>	23,870,090 <sup>5</sup>	2,217,064	1,346,382
Georgia	18,047,879	8,208,751	45.5	7,526,257	41.7	2,312,872	12.8	17,178,095 <sup>5</sup>	15,527,907 <sup>5</sup>	1,367,894	282,295
Hawaii <sup>7</sup>	2,470,432	63,280	2.6	2,059,791	83.4	347,361	14.1	2,342,924	2,141,561	85,475	115,888
Idaho	2,183,491	495,614	22.7	1,382,052	63.3	305,826	14.0	2,107,272	1,881,746	160,083	65,443
Illinois	28,895,633	16,691,051	57.8	9,304,471	32.2	2,900,110	10.0	27,621,033 <sup>5</sup>	24,554,467 <sup>5</sup>	2,093,497 <sup>5</sup>	973,069
Indiana	11,761,793	4,181,108	35.5	6,534,419	55.6	1,046,267	8.9	11,037,564	9,687,949	871,863	477,752
Iowa	5,906,171	2,742,097	46.4	2,550,546	43.2	613,528	10.4	5,859,335	4,855,871	871,157	132,307
Kansas	5,670,547	2,028,345	35.8	2,979,230	52.5	662,971	11.7	5,824,926	4,741,372	869,746	213,807
Kentucky	6,993,349	2,221,230	31.8	3,622,461	51.8	1,149,658	16.4	7,200,059	6,211,453	747,269	241,336
Louisiana	8,246,484	3,233,813	39.2	3,479,231	42.2	1,533,440	18.6	8,502,295	7,522,098	812,767	167,429
Maine	2,597,927	1,256,620	48.4	1,052,058	40.5	289,249	11.1	2,630,548 <sup>5</sup>	2,377,878 <sup>5</sup>	172,590	80,080
Maryland	13,286,936	6,522,382	49.1	5,508,344	41.5	1,256,210	9.5	13,101,339	11,885,333	1,022,082	193,924
Massachusetts	15,357,042	8,287,173	54.0	5,797,874	37.8	1,271,995	8.3	15,069,052	13,962,366	799,311	307,376
Michigan	19,466,487	6,042,795	31.0	10,717,834	55.1	2,705,858	13.9	19,444,952	16,786,444	1,434,833 <sup>5</sup>	1,223,675
Minnesota	10,938,581	3,635,648	33.2	6,397,541	58.5	905,392	8.3	10,816,918	8,944,867	1,052,205 <sup>5</sup>	819,846
Mississippi	4,483,191	1,405,267	31.3	2,071,471	46.2	1,006,453	22.4	4,268,801 <sup>5</sup>	3,887,981 <sup>5</sup>	281,036 <sup>5</sup>	99,784
Missouri	10,169,473	5,779,196	56.8	3,008,369	29.6	1,381,908	13.6	10,072,167	8,691,887	854,963 <sup>5</sup>	525,317
Montana	1,654,729	632,641	38.2	723,125	43.7	298,964	18.1	1,653,315	1,518,818	107,204	27,293
Nebraska	3,997,538	2,168,852	54.3	1,186,279	29.7	642,407	16.1	3,761,444	3,345,530	331,914 <sup>5</sup>	84,001 <sup>5</sup>
Nevada	4,212,793	2,360,780	56.0	1,388,359	33.0	463,653	11.0	4,244,029	3,676,997	297,155	269,877
New Hampshire	2,844,769	1,597,636	56.2	1,041,561	36.6	205,572	7.2	2,896,807	2,637,911	206,275	52,621
New Jersey	25,217,564	14,477,191	57.4	9,403,391	37.3	1,336,982	5.3	25,308,865	23,639,281	855,532	814,053
New Mexico	3,744,076	598,541	16.0	2,423,599	64.7	721,936	19.3	3,641,735	3,127,463	510,320	3,952
New York	57,538,128	29,072,179	50.5	23,097,859	40.1	5,368,090	9.3	57,415,382 <sup>5</sup>	51,574,134 <sup>5</sup>	2,513,775	3,327,473
North Carolina	13,228,999	3,401,425	25.7	7,688,360	58.1	2,139,214	16.2	13,277,669	12,322,555	878,592	76,522
North Dakota	1,258,921	442,351	35.1	629,843	50.0	186,727	14.8	1,198,926	1,049,772	123,406	25,748
Ohio	22,973,368	10,348,507	45.0	9,921,997	43.2	2,702,863	11.8	23,500,247	19,988,921	2,535,352	975,974
Oklahoma	5,874,001	2,125,560	36.2	2,754,252	46.9	994,189	16.9	5,618,816	5,036,031	508,086	74,699
Oregon	6,120,056	2,463,231	40.2	2,792,707	45.6	864,118	14.1	6,201,702	5,430,888	461,338	309,476
Pennsylvania	27,174,139	14,476,964	53.3	9,378,294	34.5	3,318,881	12.2	27,393,554	23,485,203	2,271,818	1,636,533
Rhode Island	2,278,564	1,198,154	52.6	830,217	36.4	250,194	11.0	2,316,164 <sup>5</sup>	2,149,366 <sup>5</sup>	47,874	118,924
South Carolina	7,873,340	3,373,102	42.8	3,414,705	43.4	1,085,533	13.8	7,948,911	6,465,486	1,010,952	472,472
South Dakota	1,307,520	661,188	50.6	380,410	29.1	265,922	20.3	1,347,213	1,126,503	190,229 <sup>5</sup>	30,481
Tennessee	8,915,335	3,607,773	40.5	3,995,291	44.8	1,312,271	14.7	9,141,803	8,225,374	641,341	275,088
Texas	50,874,695	22,476,413	44.2	20,430,187	40.2	7,968,095	15.7	52,711,794	42,864,291	6,556,136	3,291,366
Utah	4,597,983	1,679,229	36.5	2,340,850	50.9	577,903	12.6	4,642,830	3,704,133	701,431	237,266

See notes at end of table.

Table C-1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2011—Continued

State or jurisdiction	Revenues [in thousands of dollars]						Expenditures [in thousands of dollars]				
	Total	Local <sup>1</sup>	Percent	State	Percent	Federal	Percent	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other <sup>4</sup>
<b>United States<sup>4</sup></b>	<b>\$604,228,585</b>	<b>\$261,892,711</b>	<b>43.3</b>	<b>\$266,786,402</b>	<b>44.2</b>	<b>\$75,549,471</b>	<b>12.5</b>	<b>\$604,355,852<sup>5</sup></b>	<b>\$527,291,339<sup>5</sup></b>	<b>\$50,968,815<sup>5</sup></b>	<b>\$26,095,698<sup>5, 6</sup></b>
Vermont	1,641,955	125,491	7.6	1,340,743	81.7	175,721	10.7	1,515,638	1,424,507	63,945	27,186
Virginia	14,444,511	7,668,024	53.1	5,349,193	37.0	1,427,295	9.9	14,291,767	12,968,457	1,075,075	248,235
Washington	11,801,402	3,677,484	31.2	6,757,950	57.3	1,365,968	11.6	12,025,483 <sup>5</sup>	10,040,312 <sup>5</sup>	1,514,773	470,398
West Virginia	3,499,055	1,033,700	29.5	1,951,616	55.8	513,739	14.7	3,515,624	3,388,294	65,730	61,600
Wisconsin	11,429,211	5,137,189	44.9	5,246,795	45.9	1,045,227	9.1	11,334,293 <sup>5</sup>	10,333,016 <sup>5</sup>	539,007	462,270
Wyoming	1,647,905	613,623	37.2	878,878	53.3	155,403	9.4	1,643,359	1,398,444	234,410	10,504
Other jurisdictions											
American Samoa	82,921	225	0.3	10,689 <sup>8</sup>	12.9	72,007	86.8	84,478	75,355	7,039	2,084
Guam	333,235	190,469	57.2	†	0.0	142,766	42.8	342,273	266,952	72,196	3,124
Commonwealth of the Northern Mariana Islands											
Islands	87,377	†	0.0	29,758 <sup>8</sup>	34.1	57,619	65.9	88,121	84,657	1,145	2,320
Puerto Rico	3,711,167	43	0.0	2,328,968 <sup>8</sup>	62.8	1,382,157	37.2	3,664,247	3,519,547	62,172	82,528
U.S. Virgin Islands	243,250	198,392	81.6	†	0.0	44,858	18.4	208,097	204,932	94	3,071

† Not applicable.

<sup>1</sup>Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

<sup>2</sup>Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>3</sup>Capital outlay includes expenditures on property and construction of facilities.

<sup>4</sup>Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public education.

<sup>5</sup>United States totals include the 50 states and the District of Columbia.

<sup>6</sup>Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

<sup>7</sup>Value contains imputation for missing data.

<sup>8</sup>Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," fiscal year 2011, preliminary Version 1a.

Table C-2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2011

Current expenditures <sup>1</sup> [in thousands of dollars]												
Support services <sup>2</sup>												
State or jurisdiction	Total	Instruction	Total support services	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>4</sup>
<b>United States<sup>5</sup></b>	<b>\$527,291,339<sup>6</sup></b>	<b>\$322,536,983<sup>6</sup></b>	<b>\$183,248,941<sup>6</sup></b>	<b>\$29,368,646<sup>6</sup></b>	<b>\$24,893,140<sup>6</sup></b>	<b>\$10,494,526<sup>6</sup></b>	<b>\$28,660,307<sup>6</sup></b>	<b>\$50,214,709<sup>6</sup></b>	<b>\$22,370,807<sup>6</sup></b>	<b>\$17,246,807<sup>6</sup></b>	<b>\$20,394,768<sup>6</sup></b>	<b>\$1,110,646</b>
Alabama	6,592,925	3,846,419	2,301,718	382,417	297,721	158,287	407,947	594,180	330,019	131,147	444,788	0
Alaska	2,201,270	1,218,685	913,896	180,052	154,044	30,576	133,786	269,143	64,056	82,239	60,491	8,198
Arizona	8,340,211 <sup>6</sup>	4,506,883 <sup>6</sup>	3,394,014 <sup>6</sup>	1,087,247 <sup>6</sup>	195,308 <sup>6</sup>	126,897 <sup>6</sup>	392,530 <sup>6</sup>	937,481 <sup>6</sup>	323,522 <sup>6</sup>	331,029 <sup>6</sup>	393,701	45,613
Arkansas	4,578,136 <sup>6</sup>	2,615,474 <sup>6</sup>	1,702,516 <sup>6</sup>	233,099 <sup>6</sup>	392,196 <sup>6</sup>	112,986 <sup>6</sup>	231,473 <sup>6</sup>	435,105 <sup>6</sup>	172,141 <sup>6</sup>	125,517 <sup>6</sup>	254,728 <sup>6</sup>	5,418
California	57,526,835 <sup>6</sup>	34,679,610 <sup>6</sup>	20,417,014 <sup>6</sup>	3,004,958 <sup>6</sup>	3,499,992 <sup>6</sup>	555,828 <sup>6</sup>	3,811,666 <sup>6</sup>	5,695,223 <sup>6</sup>	1,386,604 <sup>6</sup>	2,462,742 <sup>6</sup>	2,287,136	143,075
Colorado	7,409,462	4,250,693	2,868,302	361,218	420,592	159,259	495,909	695,046	217,522	518,757	254,581	35,885
Connecticut	9,094,036 <sup>6</sup>	5,768,873 <sup>6</sup>	3,031,013 <sup>6</sup>	555,702 <sup>6</sup>	281,253 <sup>6</sup>	178,833 <sup>6</sup>	515,530 <sup>6</sup>	842,535 <sup>6</sup>	449,853 <sup>6</sup>	207,308 <sup>6</sup>	219,101	75,049
Delaware	1,613,304	1,018,491	536,283	75,881	21,042	22,133	88,755	160,882	94,237	73,355	58,529	0
District of Columbia <sup>6</sup>	1,482,202	754,464	670,690	86,134	114,951	61,731	110,235	165,485	100,107	32,047	54,224	2,824
Florida	23,870,090 <sup>6</sup>	14,566,298 <sup>6</sup>	8,237,108 <sup>6</sup>	1,066,264 <sup>6</sup>	1,541,508 <sup>6</sup>	253,657 <sup>6</sup>	1,343,045 <sup>6</sup>	2,471,262 <sup>6</sup>	959,102 <sup>6</sup>	602,272 <sup>6</sup>	1,066,684	0
Georgia	15,527,907 <sup>6</sup>	9,668,819 <sup>6</sup>	5,009,451 <sup>6</sup>	733,717 <sup>6</sup>	777,196 <sup>6</sup>	234,176 <sup>6</sup>	932,355 <sup>6</sup>	1,156,798 <sup>6</sup>	658,161 <sup>6</sup>	517,049 <sup>6</sup>	806,569	43,067
Hawaii <sup>6</sup>	2,141,561	1,242,693	782,875	201,020	71,439	71,439	137,151	251,208	66,436	44,825	115,993	0
Idaho	1,881,746	1,148,131 <sup>6</sup>	637,447 <sup>6</sup>	106,724 <sup>6</sup>	75,237 <sup>6</sup>	42,676 <sup>6</sup>	105,642 <sup>6</sup>	171,558 <sup>6</sup>	91,532 <sup>6</sup>	44,077 <sup>6</sup>	95,780 <sup>6</sup>	389
Illinois	24,554,467 <sup>6</sup>	14,690,696 <sup>6</sup>	9,118,001 <sup>6</sup>	1,658,199 <sup>6</sup>	1,059,076 <sup>6</sup>	999,732 <sup>6</sup>	1,249,947 <sup>6</sup>	2,211,843 <sup>6</sup>	1,152,373 <sup>6</sup>	786,830 <sup>6</sup>	745,770	0
Indiana	9,687,949	5,702,356 <sup>6</sup>	3,555,487 <sup>6</sup>	456,293 <sup>6</sup>	367,778 <sup>6</sup>	251,190 <sup>6</sup>	558,236 <sup>6</sup>	1,097,726 <sup>6</sup>	582,621 <sup>6</sup>	241,642 <sup>6</sup>	430,106	0
Iowa	4,855,871	2,994,346	1,640,916	273,995	231,275	125,472	274,596	412,748	177,495	145,336	215,791	4,817
Kansas	4,741,372	2,873,575	1,651,762	275,382	202,415	139,658	271,235	443,398	191,568	128,107	216,035	0
Kentucky	6,211,453	3,641,680	2,197,751	279,805	337,676	137,247	345,210	576,020	376,894	144,898	356,658	15,365
Louisiana	7,522,098	4,380,197 <sup>6</sup>	2,743,272 <sup>6</sup>	369,620 <sup>6</sup>	410,213 <sup>6</sup>	177,276 <sup>6</sup>	437,419 <sup>6</sup>	700,509 <sup>6</sup>	435,310 <sup>6</sup>	212,926 <sup>6</sup>	398,537	92
Maine	2,377,878 <sup>6</sup>	1,442,329 <sup>6</sup>	859,075 <sup>6</sup>	155,421 <sup>6</sup>	124,072 <sup>6</sup>	76,259 <sup>6</sup>	127,845 <sup>6</sup>	232,893	114,101	28,484	76,393	80
Maryland	11,885,333	7,424,153 <sup>6</sup>	4,149,496 <sup>6</sup>	528,145 <sup>6</sup>	668,989 <sup>6</sup>	92,610	833,866 <sup>6</sup>	1,070,409	612,124	343,352 <sup>6</sup>	311,684	0
Massachusetts	13,962,366	9,065,657 <sup>6</sup>	4,533,618 <sup>6</sup>	976,118 <sup>6</sup>	626,630 <sup>6</sup>	187,359	568,925	1,272,280	574,858	327,449	363,090	0
Michigan	16,786,444	9,672,947	6,535,509	1,269,121	889,719	343,162	914,817	1,572,870	706,467	839,353	577,989	0
Minnesota	8,944,867	5,888,594 <sup>6</sup>	2,649,197 <sup>6</sup>	236,405 <sup>6</sup>	377,320 <sup>6</sup>	269,575 <sup>6</sup>	357,613 <sup>6</sup>	646,876 <sup>6</sup>	498,338 <sup>6</sup>	263,070 <sup>6</sup>	381,430	25,646
Mississippi	3,887,981 <sup>6</sup>	2,247,757 <sup>6</sup>	1,399,692 <sup>6</sup>	187,586 <sup>6</sup>	197,923 <sup>6</sup>	115,358 <sup>6</sup>	224,147 <sup>6</sup>	400,360 <sup>6</sup>	186,606 <sup>6</sup>	87,713 <sup>6</sup>	240,263	269
Missouri	8,691,887	5,208,082	3,090,488	406,335	389,078	274,499	496,717	871,391	444,318	208,149	393,317	0
Montana	1,518,818	909,036	543,485	93,752	57,707	43,611	81,039	158,869	72,215	36,291	62,689	3,607
Nebraska	3,345,530	2,184,356	940,164	119,389	105,806	102,689	161,343	282,492	100,850	67,594	135,441	85,569
Nevada	3,676,997	2,190,166	1,364,559	187,908	194,601	45,813	261,636	386,890	152,658	135,054	122,068	204
New Hampshire	2,637,911	1,712,141	855,470	190,003	81,626	85,942	140,018	217,962	111,866	28,052	70,300	0
New Jersey	23,639,281	14,209,004	8,659,183	2,290,750	732,617	483,063	1,117,966	2,345,908	1,169,718	519,162	510,851	260,243
New Mexico	3,127,463	1,793,031	1,191,752	325,026	88,261	70,665	187,111	322,521	103,320	94,849	140,845	1,836
New York	51,574,134 <sup>6</sup>	35,991,699 <sup>6</sup>	14,551,108 <sup>6</sup>	1,708,186 <sup>6</sup>	1,330,057 <sup>6</sup>	984,651 <sup>6</sup>	1,965,568 <sup>6</sup>	4,561,313 <sup>6</sup>	2,686,597 <sup>6</sup>	1,314,738 <sup>6</sup>	1,031,327	0
North Carolina	12,322,555	7,702,399	3,955,217	581,125	451,273	198,490	767,107	1,057,753	526,541	372,928	664,939	0
North Dakota	1,049,772	607,522	356,906	47,023	35,583	48,894	51,693	102,037	44,942	26,734	54,145	31,199
Ohio	19,988,921	11,372,653	7,956,671	1,268,590	1,335,790	598,776	1,130,956	1,782,173	949,390	890,996	658,520	1,077
Oklahoma	5,036,031	2,862,054	1,829,693	341,623	205,512	165,478	266,368	531,204	165,215	154,292	295,573	48,711
Oregon	5,430,888	3,165,170	2,067,274	387,583	219,223	71,446	340,070	447,946	249,061	351,945	195,412	3,032
Pennsylvania	23,485,203	14,382,313	8,213,549	1,215,179	866,873	692,759	1,028,872	2,327,779	1,188,411	893,677	786,566	102,775
Rhode Island	2,149,366 <sup>6</sup>	1,324,326 <sup>6</sup>	771,429 <sup>6</sup>	225,594 <sup>6</sup>	78,607 <sup>6</sup>	29,670 <sup>6</sup>	102,131 <sup>6</sup>	176,137 <sup>6</sup>	82,675 <sup>6</sup>	76,616 <sup>6</sup>	52,553 <sup>6</sup>	1,057

See notes at end of table.

Table C-2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2011— Continued

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]											
	Support services <sup>2</sup>											Enterprise operations <sup>4</sup>
	Total	Instruction	Total support services	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
<b>United States<sup>5</sup></b>	<b>\$527,291,339<sup>6</sup></b>	<b>\$322,536,983<sup>6</sup></b>	<b>\$183,248,941<sup>6</sup></b>	<b>\$29,368,646<sup>6</sup></b>	<b>\$24,893,140<sup>6</sup></b>	<b>\$10,494,526<sup>6</sup></b>	<b>\$28,660,307<sup>6</sup></b>	<b>\$50,214,709<sup>6</sup></b>	<b>\$22,370,807<sup>6</sup></b>	<b>\$17,246,807</b>	<b>\$20,394,768<sup>6</sup></b>	<b>\$1,110,646</b>
South Carolina	6,465,486	3,688,634	2,423,037	474,538	396,370	71,970	389,412	629,655	259,730	201,362	335,226	18,589
South Dakota	1,126,503	666,180	396,459	62,504	46,946	37,112	55,538	115,533	40,275	38,550	57,729	6,135
Tennessee	8,225,374	5,172,814	2,647,827	342,363	512,100	169,585	465,391	718,289	293,094	147,006	404,732	0
Texas	42,864,291	25,719,093	14,811,471	2,081,440	2,224,154	626,347	2,377,519	4,675,412	1,211,190	1,615,409	2,333,728	0
Utah	3,704,133	2,382,888	1,104,285	143,615	147,035	42,186	225,694	335,661	115,410	94,685	200,910	16,050
Vermont	1,424,507	876,070	507,645	111,637	63,719	31,782	95,207	122,930	48,791	33,579	40,024	769
Virginia	12,968,457	7,861,182	4,602,565	627,158	862,346	199,556	750,559	1,263,117	695,293	204,535	502,837	1,873
Washington	10,040,312 <sup>6</sup>	6,067,366 <sup>6</sup>	3,516,776	671,779	402,544	192,069	572,454	896,173	408,823	372,934	335,166	121,004
West Virginia	3,388,294	2,029,616 <sup>6</sup>	1,178,712 <sup>6</sup>	153,000 <sup>6</sup>	133,942 <sup>6</sup>	66,053 <sup>6</sup>	180,907 <sup>6</sup>	337,813 <sup>6</sup>	248,745 <sup>6</sup>	58,252 <sup>6</sup>	179,966	0
Wisconsin	10,333,016 <sup>6</sup>	6,322,480 <sup>6</sup>	3,648,765 <sup>6</sup>	490,843 <sup>6</sup>	504,489 <sup>6</sup>	270,163 <sup>6</sup>	504,803 <sup>6</sup>	928,720 <sup>6</sup>	415,340 <sup>6</sup>	534,406 <sup>6</sup>	361,656	115
Wyoming	1,398,444	826,891	528,345	81,181	91,318	28,523	74,347	135,194	64,292	53,490	42,193	1,015
Other jurisdictions												
American Samoa	75,355	32,770	22,938	535	7,983	2,089	5,338	4,803	1,014	1,176	19,647	0
Guam	266,952	149,292	105,475	27,736	5,319	2,225	16,482	35,068	7,616	11,029	12,186	0
Commonwealth of the Northern Mariana Islands												
	84,657	36,014	40,089	11,416	4,848	3,141	4,384	8,492	2,089	5,719	8,554	0
Puerto Rico	3,519,547	1,460,167	1,779,736	235,775	289,143	331,065	144,192	401,622	72,901	305,037	279,644	0
U.S. Virgin Islands	204,932	108,061	84,572 <sup>6</sup>	15,828	5,922	7,504	11,060	14,151	7,907 <sup>6</sup>	22,199	11,596	703

<sup>1</sup>Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>2</sup>Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

<sup>3</sup>Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>4</sup>Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

<sup>5</sup>United States totals include the 50 states and the District of Columbia.

<sup>6</sup>Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," fiscal year 2011, provisional Version 1a.

Table C-3. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2011

State or jurisdiction	Fall 2010 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>											
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>49,452,664<sup>7</sup></b>	<b>\$10,663<sup>7</sup></b>	<b>\$6,522<sup>7</sup></b>	<b>\$3,706<sup>7</sup></b>	<b>\$594<sup>7</sup></b>	<b>\$503<sup>7</sup></b>	<b>\$212<sup>7</sup></b>	<b>\$580<sup>7</sup></b>	<b>\$1,015<sup>7</sup></b>	<b>\$452<sup>7</sup></b>	<b>\$349<sup>7</sup></b>	<b>\$412<sup>7</sup></b>	<b>\$22</b>
Alabama	755,552	8,726	5,091	3,046	506	394	209	540	786	437	174	589	0
Alaska	132,104	16,663	9,225	6,918	1,363	1,166	231	1,013	2,037	485	623	458	62
Arizona	1,071,751	7,782 <sup>7</sup>	4,205 <sup>7</sup>	3,167 <sup>7</sup>	1,014 <sup>7</sup>	182 <sup>7</sup>	118 <sup>7</sup>	366 <sup>7</sup>	875 <sup>7</sup>	302 <sup>7</sup>	309 <sup>7</sup>	367	43
Arkansas	482,114	9,496 <sup>7</sup>	5,425 <sup>7</sup>	3,531 <sup>7</sup>	483 <sup>7</sup>	813 <sup>7</sup>	234 <sup>7</sup>	480 <sup>7</sup>	902 <sup>7</sup>	357 <sup>7</sup>	260 <sup>7</sup>	528 <sup>7</sup>	11
California	6,289,578	9,146 <sup>7</sup>	5,514 <sup>7</sup>	3,246 <sup>7</sup>	478 <sup>7</sup>	556 <sup>7</sup>	88 <sup>7</sup>	606 <sup>7</sup>	906 <sup>7</sup>	220 <sup>7</sup>	392 <sup>7</sup>	364	23
Colorado	843,316	8,786	5,040	3,401	428	499	189	588	824	258	615	302	43
Connecticut	560,546	16,224 <sup>7</sup>	10,292 <sup>7</sup>	5,407 <sup>7</sup>	991 <sup>7</sup>	502 <sup>7</sup>	319 <sup>7</sup>	920 <sup>7</sup>	1,503 <sup>7</sup>	803 <sup>7</sup>	370 <sup>7</sup>	391	134
Delaware	129,403	12,467	7,871	4,144	586	163	171	686	1,243	728	567	452	0
District of Columbia <sup>8</sup>	71,284	20,793	10,584	9,409	1,208	1,613	866	1,546	2,321	1,404	450	761	40
Florida	2,643,347	9,030 <sup>7</sup>	5,511 <sup>7</sup>	3,116 <sup>7</sup>	403 <sup>7</sup>	583 <sup>7</sup>	96 <sup>7</sup>	508 <sup>7</sup>	935 <sup>7</sup>	363 <sup>7</sup>	228 <sup>7</sup>	404	0
Georgia	1,677,067	9,259 <sup>7</sup>	5,765 <sup>7</sup>	2,987 <sup>7</sup>	438 <sup>7</sup>	463 <sup>7</sup>	140 <sup>7</sup>	556 <sup>7</sup>	690 <sup>7</sup>	392 <sup>7</sup>	308 <sup>7</sup>	481	26
Hawaii <sup>9</sup>	179,601	11,924	6,919	4,359	1,119	398	60	764	1,399	370	250	646	0
Idaho	275,859	6,821	4,162 <sup>7</sup>	2,311 <sup>7</sup>	387 <sup>7</sup>	273 <sup>7</sup>	155 <sup>7</sup>	383 <sup>7</sup>	622 <sup>7</sup>	332 <sup>7</sup>	160 <sup>7</sup>	347 <sup>7</sup>	1
Illinois	2,091,140 <sup>7</sup>	11,742 <sup>7</sup>	7,025 <sup>7</sup>	4,360 <sup>7</sup>	793 <sup>7</sup>	506 <sup>7</sup>	478 <sup>7</sup>	598 <sup>7</sup>	1,058 <sup>7</sup>	551 <sup>7</sup>	376 <sup>7</sup>	357	0
Indiana	1,047,232	9,251	5,445 <sup>7</sup>	3,395 <sup>7</sup>	436 <sup>7</sup>	351 <sup>7</sup>	240 <sup>7</sup>	533 <sup>7</sup>	1,048 <sup>7</sup>	556 <sup>7</sup>	231 <sup>7</sup>	411	0
Iowa	495,775	9,795	6,040	3,310	553	466	253	554	833	358	293	435	10
Kansas	483,701	9,802	5,941	3,415	569	418	289	561	917	396	265	447	0
Kentucky	673,128	9,228	5,410	3,265	416	502	204	513	856	560	215	530	23
Louisiana	696,558	10,799	6,288 <sup>7</sup>	3,938 <sup>7</sup>	531 <sup>7</sup>	589 <sup>7</sup>	255 <sup>7</sup>	628 <sup>7</sup>	1,006 <sup>7</sup>	625 <sup>7</sup>	306 <sup>7</sup>	572	#
Maine	189,077	12,576 <sup>7</sup>	7,628 <sup>7</sup>	4,544 <sup>7</sup>	822 <sup>7</sup>	656 <sup>7</sup>	403 <sup>7</sup>	676 <sup>7</sup>	1,232	603	151	404	0
Maryland	852,211	13,946	8,712 <sup>7</sup>	4,869 <sup>7</sup>	620 <sup>7</sup>	785 <sup>7</sup>	109	978 <sup>7</sup>	1,256	718	403 <sup>7</sup>	366	0
Massachusetts	955,563	14,612	9,487 <sup>7</sup>	4,744 <sup>7</sup>	1,022 <sup>7</sup>	656 <sup>7</sup>	196	595	1,331	602	343	380	0
Michigan	1,587,067	10,577	6,095	4,118	800	561	216	576	991	445	529	364	0
Minnesota	838,037	10,674	7,027 <sup>7</sup>	3,161 <sup>7</sup>	282 <sup>7</sup>	450 <sup>7</sup>	322 <sup>7</sup>	427 <sup>7</sup>	772 <sup>7</sup>	595 <sup>7</sup>	314 <sup>7</sup>	455	31
Mississippi	490,526	7,926 <sup>7</sup>	4,582 <sup>7</sup>	2,853 <sup>7</sup>	382 <sup>7</sup>	403 <sup>7</sup>	235 <sup>7</sup>	457 <sup>7</sup>	816 <sup>7</sup>	380 <sup>7</sup>	179 <sup>7</sup>	490	1
Missouri	918,710	9,461	5,669	3,364	442	424	299	541	948	484	227	428	0
Montana	141,693	10,719	6,416	3,836	662	407	308	572	1,121	510	256	442	25
Nebraska	285,844 <sup>7</sup>	11,704	7,642	3,289	418	370	359	564	988	353	236	474	299
Nevada	437,149	8,411	5,010	3,121	430	445	105	599	885	349	309	279	#
New Hampshire	194,711	13,548	8,793	4,394	976	419	441	719	1,119	575	144	361	0
New Jersey	1,402,548	16,855	10,131	6,174	1,633	522	344	797	1,673	834	370	364	186
New Mexico	338,122	9,250	5,303	3,525	961	261	209	553	954	306	281	417	5
New York	2,734,955	18,857 <sup>7</sup>	13,160 <sup>7</sup>	5,320 <sup>7</sup>	625 <sup>7</sup>	486 <sup>7</sup>	360 <sup>7</sup>	719 <sup>7</sup>	1,668 <sup>7</sup>	982 <sup>7</sup>	481 <sup>7</sup>	377	0
North Carolina	1,490,605	8,267	5,167	2,653	390	303	133	515	710	353	250	446	0
North Dakota	96,323	10,898	6,307	3,705	488	369	508	537	1,059	467	278	562	324
Ohio	1,754,191	11,395	6,483	4,536	723	761	341	645	1,016	541	508	375	1
Oklahoma	659,911	7,631	4,337	2,773	518	311	251	404	805	250	234	448	74
Oregon	570,720	9,516	5,546	3,622	679	384	125	596	785	436	617	342	5
Pennsylvania	1,793,284	13,096	8,020	4,580	678	483	386	574	1,298	663	498	439	57
Rhode Island	143,793	14,948 <sup>7</sup>	9,210 <sup>7</sup>	5,365 <sup>7</sup>	1,569 <sup>7</sup>	547 <sup>7</sup>	206 <sup>7</sup>	710 <sup>7</sup>	1,225 <sup>7</sup>	575 <sup>7</sup>	533 <sup>7</sup>	365 <sup>7</sup>	7

See notes at end of table.

Table C-3. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2011—Continued

State or jurisdiction	Fall 2010 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>											
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>49,452,664</b>	<b>\$10,663</b>	<b>\$6,522</b>	<b>\$3,706</b>	<b>\$594</b>	<b>\$503</b>	<b>\$212</b>	<b>\$580</b>	<b>\$1,015</b>	<b>\$452</b>	<b>\$349</b>	<b>\$412</b>	<b>\$22</b>
South Carolina	725,838	8,908	5,082	3,338	654	546	99	537	867	358	277	462	26
South Dakota	126,128	8,931	5,282	3,143	496	372	294	440	916	319	306	458	49
Tennessee	987,422	8,330	5,239	2,682	347	519	172	471	727	297	149	410	0
Texas	4,935,715	8,685	5,211	3,001	422	451	127	482	947	245	327	473	0
Utah	575,176 <sup>7</sup>	6,440	4,143	1,920	250	256	73	392	584	201	165	349	28
Vermont	96,858	14,707	9,045	5,241	1,153	658	328	983	1,269	504	347	413	8
Virginia	1,251,440	10,363	6,282	3,678	501	689	159	600	1,009	556	163	402	1
Washington	1,043,788	9,619 <sup>7</sup>	5,813	3,369	644	386	184	548	859	392	357	321	116
West Virginia	282,879	11,978 <sup>7</sup>	7,175 <sup>7</sup>	4,167 <sup>7</sup>	541 <sup>7</sup>	473 <sup>7</sup>	234 <sup>7</sup>	640 <sup>7</sup>	1,194 <sup>7</sup>	879 <sup>7</sup>	206 <sup>7</sup>	636	0
Wisconsin	864,897 <sup>7</sup>	11,947 <sup>7</sup>	7,310 <sup>7</sup>	4,219 <sup>7</sup>	568 <sup>7</sup>	583 <sup>7</sup>	312 <sup>7</sup>	584 <sup>7</sup>	1,074 <sup>7</sup>	480 <sup>7</sup>	618 <sup>7</sup>	418	#
Wyoming	88,427 <sup>7</sup>	15,815	9,351	5,975	918	1,033	323	841	1,529	727	605	477	11
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	31,618	8,443	4,722	3,336	877	168	70	521	1,109	241	349	385	0
Commonwealth of the													
Northern Mariana Islands	11,105	7,623	3,243	3,610	1,028	437	283	395	765	188	515	770	0
Puerto Rico	473,735	7,429	3,082	3,757	498	610	699	304	848	154	644	590 <sup>7</sup>	0
U.S. Virgin Islands	15,495	13,226	6,974 <sup>7</sup>	5,458	1,021	382	484	714	913	510	1,433	748	45

— Not available. Data are missing for American Samoa because they did not report student membership.

# Rounds to zero.

<sup>1</sup>Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>2</sup>Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

<sup>3</sup>The student membership variable is derived from the State Nonfiscal Survey. Three states (Nebraska, Utah, and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these three states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Wisconsin did not report finance data for charter schools in the FY 11 NPEFS survey. NCES edited student membership for Illinois and Wisconsin by excluding students from districts where all associated schools are charter schools.

<sup>4</sup>Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>5</sup>Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

<sup>6</sup>United States totals include the 50 states and the District of Columbia.

<sup>7</sup>Value affected by redistribution of reported expenditure values to correct for missing data items, and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2011, provisional Version 1a; U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "School Year State Nonfiscal Survey of Public Elementary/Secondary Education," 2010–11, Version 1a.

Table C-4. Amounts and percentage changes of inflation-adjusted state and local revenues per pupil and current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2010 and 2011

State or jurisdiction	Inflation-adjusted state and local <sup>1</sup> revenues per pupil			Inflation-adjusted current expenditures <sup>2</sup> per pupil		
	FY 10 (in 2011 dollars)	FY 11	Percentage change FY 10 through FY 11	FY 10 (in 2011 dollars)	FY 11	Percentage change FY 10 through FY 11
<b>United States<sup>3</sup></b>	<b>\$11,004</b>	<b>\$10,691</b>	<b>-2.8</b>	<b>\$10,835</b>	<b>\$10,663</b>	<b>-1.6</b>
Alabama	8,270	8,121	-1.8	9,086	8,726	-4.0
Alaska	15,251	15,487	1.5	16,147	16,663	3.2
Arizona	7,739	7,581	-2.0	8,128	7,782	-4.3
Arkansas	9,214	9,156	-0.6	9,467	9,496	0.3
California	9,002	9,319	3.5	9,487	9,146	-3.6
Colorado	9,954	9,284	-6.7	9,105	8,786	-3.5
Connecticut	16,353	16,345	0.0	16,014	16,224	1.3
Delaware	12,597	11,907	-5.5	12,468	12,467	0.0
District of Columbia	22,988	23,829	3.7	21,330	20,793	-2.5
Florida	8,463	8,157	-3.6	9,041	9,030	-0.1
Georgia	9,291	9,382	1.0	9,622	9,259	-3.8
Hawaii	12,355	11,821	-4.3	11,949	11,924	-0.2
Idaho	6,497	6,807	4.8	7,243	6,821	-5.8
Illinois	12,003	12,431	3.6	11,974	11,742	-1.9
Indiana	11,821	10,232	-13.4	9,669	9,251	-4.3
Iowa	9,950	10,675	7.3	9,943	9,795	-1.5
Kansas	10,417	10,353	-0.6	10,172	9,802	-3.6
Kentucky	8,600	8,681	1.0	9,137	9,228	1.0
Louisiana	9,809	9,637	-1.7	10,916	10,799	-1.1
Maine	12,531	12,210	-2.6	12,702	12,576	-1.0
Maryland	14,805	14,117	-4.6	14,288	13,946	-2.4
Massachusetts	15,343	14,740	-3.9	14,994	14,612	-2.5
Michigan	10,408	10,561	1.5	10,656	10,577	-0.7
Minnesota	11,349	11,972	5.5	10,879	10,674	-1.9
Mississippi	7,245	7,088	-2.2	8,266	7,926	-4.1
Missouri	9,602	9,565	-0.4	9,916	9,461	-4.6
Montana	9,761	9,568	-2.0	10,778	10,719	-0.5
Nebraska	11,606	11,738	1.1	11,690	11,704	0.1
Nevada	9,377	8,576	-8.5	8,545	8,411	-1.6
New Hampshire	12,722	13,554	6.5	13,334	13,548	1.6
New Jersey	17,123	17,027	-0.6	17,728	16,855	-4.9
New Mexico	9,064	8,938	-1.4	9,814	9,250	-5.8
New York	19,186	19,075	-0.6	18,532	18,857	1.8
North Carolina	7,609	7,440	-2.2	8,390	8,267	-1.5
North Dakota	10,494	11,131	6.1	10,730	10,898	1.6
Ohio	11,724	11,555	-1.4	11,449	11,395	-0.5
Oklahoma	7,354	7,395	0.5	8,089	7,631	-5.7
Oregon	9,434	9,209	-2.4	9,454	9,516	0.7
Pennsylvania	13,435	13,303	-1.0	12,984	13,096	0.9
Rhode Island	14,078	14,106	0.2	15,019	14,948	-0.5
South Carolina	9,515	9,352	-1.7	9,262	8,908	-3.8
South Dakota	8,628	8,258	-4.3	9,201	8,931	-2.9
Tennessee	7,730	7,700	-0.4	8,280	8,330	0.6
Texas	8,888	8,693	-2.2	8,964	8,685	-3.1
Utah	7,069	6,989	-1.1	6,582	6,440	-2.2
Vermont	16,333	15,138	-7.3	16,328	14,707	-9.9
Virginia	10,784	10,402	-3.5	10,807	10,363	-4.1
Washington	10,263	9,998	-2.6	9,688	9,619	-0.7
West Virginia	10,450	10,553	1.0	11,966	11,978	0.1
Wisconsin	11,710	12,006	2.5	11,683	11,947	2.3
Wyoming	18,441	16,878	-8.5	15,538	15,815	1.8

See notes at end of table.

Table C-4. Amounts and percentage changes of inflation-adjusted state and local revenues per pupil and current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2010 and 2011—Continued

State or jurisdiction	Inflation-adjusted state and local <sup>1</sup> revenues per pupil			Inflation-adjusted current expenditures <sup>2</sup> per pupil		
	FY 10 (in 2011 dollars)	FY 11	Percentage change FY 10 through FY 11	FY 10 (in 2011 dollars)	FY 11	Percentage change FY 10 through FY 11
Other jurisdictions						
American Samoa	—	—	†	—	—	†
Guam	—	—	†	—	—	†
Commonwealth of the						
Northern Mariana Islands	2,930	2,680	-8.5	5,790	7,623	31.7
Puerto Rico	5,640	4,916	-12.8	7,162	7,429	3.7
U.S. Virgin Islands	11,622	12,804	10.2	14,402	13,226	-8.2

— Not available. Data are missing for American Samoa and Guam because they did not report student membership.

† Not applicable.

<sup>1</sup>Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

<sup>2</sup>Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>3</sup>United States totals include the 50 states and the District of Columbia.

NOTE: Data have been adjusted to FY 11 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey

(NPEFS)," fiscal year 2010–2011, provisional Version 1a; *Digest of Education Statistics: 2011*, retrieved March 12, 2013, from

[http://nces.ed.gov/programs/digest/d11/tables/dt11\\_034.asp](http://nces.ed.gov/programs/digest/d11/tables/dt11_034.asp).

Table C-5. Inflation-adjusted current expenditures per pupil for public elementary and secondary education: Fiscal years 1996–2011

State or jurisdiction	Inflation-adjusted <sup>1</sup> current expenditures <sup>2</sup> (in 2011 dollars)															
	FY 96	FY 97	FY 98	FY 99	FY 2000	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11
<b>United States<sup>3</sup></b>	<b>\$8,141</b>	<b>\$8,241</b>	<b>\$8,460</b>	<b>\$8,745</b>	<b>\$9,027</b>	<b>\$9,319</b>	<b>\$9,588</b>	<b>\$9,766</b>	<b>\$9,873</b>	<b>\$10,047</b>	<b>\$10,160</b>	<b>\$10,483</b>	<b>\$10,755</b>	<b>\$10,824</b>	<b>\$10,835</b>	<b>\$10,663</b>
Alabama	6,214	6,392	6,629	6,970	7,363	7,431	7,480	7,648	7,819	8,158	8,536	9,095	9,604	9,232	9,086	8,726
Alaska	11,718	11,452	11,305	11,291	11,501	11,637	11,865	11,983	12,018	12,510	12,750	13,348	15,290	15,823	16,147	16,663
Arizona	6,405	6,140	6,281	6,278	6,569	6,972	7,260	7,628	7,128	7,274	7,238	7,924	8,070	8,263	8,128	7,782
Arkansas	6,298	6,310	6,436	6,659	6,892	7,030	7,787	7,870	8,128	8,833	9,222	9,088	9,062	9,119	9,467	9,496
California	7,065	7,318	7,715	7,795	8,246	8,823	9,188	9,169	9,116	9,117	9,223	9,695	10,136	9,787	9,487	9,146
Colorado	7,327	7,390	7,732	7,958	8,117	8,293	8,611	8,964	8,885	9,026	9,073	8,974	9,558	9,045	9,105	8,786
Connecticut	12,063	11,937	12,167	12,520	12,736	12,787	13,123	13,424	13,586	14,143	14,523	14,793	15,258	15,813	16,014	16,224
Delaware	9,582	9,926	10,142	10,354	10,852	11,311	11,519	11,768	12,132	12,584	12,912	12,736	12,691	12,471	12,468	12,467
District of Columbia	12,178	11,197	11,473	12,966	13,199	15,211	15,016	14,382	15,396	16,049	15,278	16,799	17,078	20,288	21,330	20,793
Florida	7,549	7,458	7,589	7,779	7,615	7,791	7,709	7,817	8,071	8,321	8,679	9,278	9,486	9,132	9,041	9,030
Georgia	7,236	7,469	7,719	8,186	8,407	8,749	9,157	9,438	9,198	9,302	9,550	9,858	10,148	9,938	9,622	9,259
Hawaii	7,956	7,837	8,007	8,171	8,528	8,328	9,065	9,834	10,138	10,376	10,973	12,256	12,323	12,771	11,949	11,924
Idaho	6,002	6,187	6,453	6,807	6,941	7,228	7,458	7,383	7,328	7,288	7,188	7,200	7,259	7,331	7,243	6,821
Illinois	7,898	8,265	8,532	9,086	9,315	9,636	9,872	10,061	10,225	10,260	10,125	10,393	10,812	11,429	11,974	11,742
Indiana	8,044	8,571	8,636	9,099	9,393	9,635	9,596	9,782	10,017	10,286	9,920	9,834	9,260	9,531	9,669	9,251
Iowa	7,843	7,983	8,199	8,389	8,572	8,750	9,104	9,195	9,060	9,183	9,282	9,521	9,942	9,995	9,943	9,795
Kansas	7,690	7,664	7,829	8,082	8,219	8,759	9,106	9,050	9,238	9,141	9,599	10,010	10,333	10,509	10,172	9,802
Kentucky	6,878	7,172	7,126	7,575	7,732	7,675	8,094	8,087	8,155	8,226	8,520	8,600	9,127	9,049	9,137	9,228
Louisiana	6,363	6,572	7,090	7,455	7,580	7,623	8,148	8,404	8,638	8,845	9,428	9,679	10,450	10,943	10,916	10,799
Maine	8,803	8,941	9,216	9,614	10,013	10,395	10,940	11,344	11,579	11,928	12,045	12,611	12,283	12,547	12,702	12,576
Maryland	9,435	9,398	9,615	9,843	10,097	10,429	10,784	11,112	11,207	11,569	12,120	12,984	13,844	14,148	14,288	13,946
Massachusetts	10,064	10,200	10,632	11,098	11,513	12,007	12,695	12,699	13,086	13,428	13,429	13,846	14,297	14,970	14,994	14,612
Michigan	9,710	9,645	9,636	9,986	10,591	10,453	10,736	10,660	10,804	10,772	10,638	10,696	10,521	10,683	10,656	10,577
Minnesota	8,301	8,355	8,731	9,156	9,390	9,653	9,599	9,845	9,985	10,055	10,176	10,385	10,506	11,312	10,879	10,674
Mississippi	5,654	5,620	5,861	6,133	6,547	6,534	6,643	7,032	7,365	7,552	7,969	8,078	8,239	8,306	8,266	7,926
Missouri	7,286	7,379	7,607	7,867	8,080	8,406	8,853	9,099	8,960	9,063	9,192	9,582	9,955	9,905	9,916	9,461
Montana	7,511	7,625	7,824	8,026	8,245	8,493	8,762	9,100	9,296	9,380	9,584	9,955	10,220	10,423	10,778	10,719
Nebraska	8,140	8,136	8,144	8,406	8,728	9,121	9,605	9,802	10,041	10,142	10,359	10,904	11,033	11,171	11,690	11,704
Nevada	7,001	7,074	7,238	7,507	7,522	7,332	7,542	7,396	7,616	7,848	7,974	8,443	8,549	8,570	8,545	8,411
New Hampshire	8,214	8,236	8,415	8,644	8,959	9,200	9,845	10,415	10,884	11,269	11,550	11,953	12,480	12,960	13,334	13,548
New Jersey	13,395	13,339	13,181	13,632	13,500	14,203	14,632	15,258	15,846	16,282	16,615	17,505	18,401	17,481	17,728	16,855
New Mexico	6,588	6,514	6,841	7,309	7,608	7,971	8,539	8,650	8,995	9,035	9,281	9,584	9,703	9,937	9,814	9,250
New York	11,965	11,861	12,100	12,556	12,858	13,530	13,918	14,522	15,015	15,805	16,238	16,837	17,539	18,278	18,532	18,857
North Carolina	6,753	6,858	7,185	7,600	7,895	8,006	8,059	7,967	7,856	8,186	8,217	8,532	8,144	8,716	8,390	8,267
North Dakota	6,693	6,689	6,910	7,312	7,401	7,733	8,324	8,340	8,712	9,549	9,697	9,391	9,737	10,096	10,730	10,898
Ohio	8,112	8,257	8,472	8,854	9,226	9,560	10,011	10,480	10,727	10,761	10,768	10,762	10,798	10,989	11,449	11,395
Oklahoma	6,510	6,702	6,879	7,125	7,045	7,600	7,729	7,396	7,311	7,624	7,712	8,047	8,023	8,114	8,089	7,631
Oregon	8,286	8,236	8,774	9,174	9,336	9,506	9,482	9,095	9,050	9,309	9,605	9,702	9,989	9,898	9,454	9,516
Pennsylvania	9,906	9,886	9,854	10,010	10,150	10,367	10,592	10,922	11,534	11,805	11,914	11,811	12,262	12,668	12,984	13,096
Rhode Island	10,452	10,591	10,837	11,145	11,629	11,762	12,038	12,564	13,161	13,456	14,009	14,570	15,100	15,160	15,019	14,948

See notes at end of table.

Table C-5. Inflation-adjusted current expenditures per pupil for public elementary and secondary education: Fiscal years 1996–2011—Continued

State or jurisdiction	Inflation-adjusted <sup>1</sup> current expenditures <sup>2</sup> (in 2011 dollars)															
	FY 96	FY 97	FY 98	FY 99	FY 2000	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11
<b>United States<sup>3</sup></b>	<b>\$8,141</b>	<b>\$8,241</b>	<b>\$8,460</b>	<b>\$8,745</b>	<b>\$9,027</b>	<b>\$9,319</b>	<b>\$9,588</b>	<b>\$9,766</b>	<b>\$9,873</b>	<b>\$10,047</b>	<b>\$10,160</b>	<b>\$10,483</b>	<b>\$10,755</b>	<b>\$10,824</b>	<b>\$10,835</b>	<b>\$10,663</b>
South Carolina	6,839	7,026	7,271	7,600	8,005	8,373	8,706	8,546	8,526	8,707	9,022	9,213	9,462	9,504	9,262	8,908
South Dakota	6,039	6,103	6,382	7,066	7,355	7,817	7,970	7,948	8,397	8,609	8,639	8,733	8,913	8,799	9,201	8,931
Tennessee	5,970	6,374	6,749	6,884	7,030	7,181	7,379	7,427	7,682	7,901	7,782	7,721	8,166	8,232	8,280	8,330
Texas	7,178	7,328	7,442	7,639	8,211	8,257	8,401	8,664	8,495	8,357	8,311	8,502	8,720	8,818	8,964	8,685
Utah	5,158	5,263	5,425	5,657	5,718	5,901	6,079	5,873	5,930	6,016	6,071	6,183	6,243	6,810	6,582	6,440
Vermont	9,284	9,395	9,670	10,132	10,869	11,557	12,166	12,692	13,319	13,808	14,227	14,760	15,061	15,548	16,328	14,707
Virginia	7,911	8,052	8,290	8,532	8,934	9,193	9,300	9,496	9,765	10,248	10,501	11,062	11,137	11,256	10,807	10,363
Washington	8,070	7,978	8,256	8,210	8,327	8,523	8,734	8,805	8,781	8,900	8,871	9,231	9,459	9,873	9,688	9,619
West Virginia	8,415	8,454	8,643	8,971	9,340	9,513	9,733	10,100	10,203	10,407	10,489	10,534	10,505	10,924	11,966	11,978
Wisconsin	9,326	9,455	9,736	10,114	10,195	10,408	10,712	10,931	10,977	11,250	11,102	11,233	11,270	11,518	11,683	11,947
Wyoming	8,337	8,308	8,500	9,193	9,697	9,893	10,726	10,908	11,058	11,752	12,706	14,368	14,470	15,066	15,538	15,815
Other jurisdictions																
American Samoa	2,983	3,183	2,973	3,067	3,577	3,268	3,605	3,613	4,150	4,160	3,957	3,770	—	—	—	—
Guam	6,873	6,523	7,108	—	—	—	—	—	6,868	—	7,534	—	—	—	—	—
Commonwealth of the																
Northern Mariana Islands	7,154	8,178	8,355	7,137	6,687	6,204	5,507	5,486	5,038	5,806	5,470	5,098	4,736	5,926	5,790	7,623
Puerto Rico	3,954	4,038	4,389	4,431	4,445	4,653	4,421	5,172	4,926	5,742	6,077	6,505	6,809	7,163	7,162	7,429
U.S. Virgin Islands	7,696	7,594	8,109	9,383	8,460	8,128	7,092	8,305	8,601	9,673	9,742	10,472	12,906	13,150	14,402	13,226

— Not available. Data are missing for American Samoa and Guam because they did not report student membership during these years.

<sup>1</sup>Data have been adjusted to FY11 dollars to account for inflation using the Consumer Price Index (CPI) adjusted to a fiscal year basis (July through June). The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

<sup>2</sup>Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>3</sup>United States totals include the 50 states and the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal years 1996–2001, Version 1b; fiscal year 2002, Version 1c; fiscal years 2003–2008, Version 1b; fiscal years 2009, Version 1a; fiscal year 2010–2011, provisional Version 1a; *Digest of Education Statistics, 2011*, retrieved March 16, 2013, from [http://nces.ed.gov/programs/digest/d11/tables/dt11\\_034.asp](http://nces.ed.gov/programs/digest/d11/tables/dt11_034.asp).

Table C-6. Current expenditures and percentage distribution of current expenditures for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2011

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]					Percentage distribution			
	Total	Instruction and instruction-related <sup>2</sup>	Student support services <sup>3</sup>	Administration <sup>4</sup>	Operations <sup>5</sup>	Instruction and instruction-related <sup>2</sup>	Student support services <sup>3</sup>	Administration <sup>4</sup>	Operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>\$527,291,339<sup>7</sup></b>	<b>\$347,430,123<sup>7</sup></b>	<b>\$29,368,646<sup>7</sup></b>	<b>\$56,401,640<sup>7</sup></b>	<b>\$94,090,930<sup>7</sup></b>	<b>65.9</b>	<b>5.6</b>	<b>10.7</b>	<b>17.8</b>
Alabama	6,592,925	4,144,140	382,417	697,381	1,368,987	62.9	5.8	10.6	20.8
Alaska	2,201,270	1,372,728	180,052	246,601	401,888	62.4	8.2	11.2	18.3
Arizona	8,340,211 <sup>7</sup>	4,702,191 <sup>7</sup>	1,087,247 <sup>7</sup>	850,455 <sup>7</sup>	1,700,317 <sup>7</sup>	56.4	13.0	10.2	20.4
Arkansas	4,578,136 <sup>7</sup>	3,007,670 <sup>7</sup>	233,099 <sup>7</sup>	469,976 <sup>7</sup>	867,392 <sup>7</sup>	65.7	5.1	10.3	18.9
California	57,526,835 <sup>7</sup>	38,179,602 <sup>7</sup>	3,004,958 <sup>7</sup>	6,830,236 <sup>7</sup>	9,512,039 <sup>7</sup>	66.4	5.2	11.9	16.5
Colorado	7,409,462	4,671,285	361,218	1,173,925	1,203,034	63.0	4.9	15.8	16.2
Connecticut	9,094,036 <sup>7</sup>	6,050,126 <sup>7</sup>	555,702 <sup>7</sup>	901,670 <sup>7</sup>	1,586,538 <sup>7</sup>	66.5	6.1	9.9	17.4
Delaware	1,613,304	1,039,533	75,881	184,242	313,648	64.4	4.7	11.4	19.4
District of Columbia	1,482,202	869,415	86,134	204,013	322,640	58.7	5.8	13.8	21.8
Florida	23,870,090 <sup>7</sup>	16,107,806 <sup>7</sup>	1,066,264 <sup>7</sup>	2,198,973 <sup>7</sup>	4,497,048 <sup>7</sup>	67.5	4.5	9.2	18.8
Georgia	15,527,907 <sup>7</sup>	10,446,015 <sup>7</sup>	733,717 <sup>7</sup>	1,683,579 <sup>7</sup>	2,664,595 <sup>7</sup>	67.3	4.7	10.8	17.2
Hawaii	2,141,561	1,314,131	201,020	192,772	433,638	61.4	9.4	9.0	20.2
Idaho	1,881,746	1,223,368 <sup>7</sup>	106,724 <sup>7</sup>	192,395 <sup>7</sup>	359,259 <sup>7</sup>	65.0	5.7	10.2	19.1
Illinois	24,554,467 <sup>7</sup>	15,749,772 <sup>7</sup>	1,658,199 <sup>7</sup>	3,036,509 <sup>7</sup>	4,109,987 <sup>7</sup>	64.1	6.8	12.4	16.7
Indiana	9,687,949	6,070,134 <sup>7</sup>	456,293 <sup>7</sup>	1,051,068 <sup>7</sup>	2,110,454 <sup>7</sup>	62.7	4.7	10.8	21.8
Iowa	4,855,871	3,225,620	273,995	545,403	810,852	66.4	5.6	11.2	16.7
Kansas	4,741,372	3,075,990	275,382	539,000	851,001	64.9	5.8	11.4	17.9
Kentucky	6,211,453	3,979,356	279,805	627,356	1,324,937	64.1	4.5	10.1	21.3
Louisiana	7,522,098	4,790,410 <sup>7</sup>	369,620 <sup>7</sup>	827,621 <sup>7</sup>	1,534,447 <sup>7</sup>	63.7	4.9	11.0	20.4
Maine	2,377,878 <sup>7</sup>	1,566,401 <sup>7</sup>	155,421 <sup>7</sup>	232,588 <sup>7</sup>	423,468	65.9	6.5	9.8	17.8
Maryland	11,885,333	8,093,141 <sup>7</sup>	528,145 <sup>7</sup>	1,269,829 <sup>7</sup>	1,994,218 <sup>7</sup>	68.1	4.4	10.7	16.8
Massachusetts	13,962,366	9,692,287 <sup>7</sup>	976,118 <sup>7</sup>	1,083,733	2,210,228	69.4	7.0	7.8	15.8
Michigan	16,786,444	10,562,665	1,269,121	2,097,332	2,857,326	62.9	7.6	12.5	17.0
Minnesota	8,944,867	6,265,914 <sup>7</sup>	236,405 <sup>7</sup>	890,258 <sup>7</sup>	1,552,290 <sup>7</sup>	70.1	2.6	10.0	17.4
Mississippi	3,887,981 <sup>7</sup>	2,445,680 <sup>7</sup>	187,586 <sup>7</sup>	427,218 <sup>7</sup>	827,497 <sup>7</sup>	62.9	4.8	11.0	21.3
Missouri	8,691,887	5,597,160	406,335	979,365	1,709,026	64.4	4.7	11.3	19.7
Montana	1,518,818	966,744	93,752	160,942	297,380	63.7	6.2	10.6	19.6
Nebraska	3,345,530	2,290,162	119,389	331,627	604,352	68.5	3.6	9.9	18.1
Nevada	3,676,997	2,384,767	187,908	442,503	661,819	64.9	5.1	12.0	18.0
New Hampshire	2,637,911	1,793,766	190,003	254,013	400,128	68.0	7.2	9.6	15.2
New Jersey	23,639,281	14,941,621	2,290,750	2,120,190	4,286,720	63.2	9.7	9.0	18.1
New Mexico	3,127,463	1,881,291	325,026	352,625	568,521	60.2	10.4	11.3	18.2
New York	51,574,134 <sup>7</sup>	37,321,755 <sup>7</sup>	1,708,186 <sup>7</sup>	4,264,957 <sup>7</sup>	8,279,236 <sup>7</sup>	72.4	3.3	8.3	16.1
North Carolina	12,322,555	8,153,672	581,125	1,338,525	2,249,233	66.2	4.7	10.9	18.3
North Dakota	1,049,772	643,105	47,023	127,321	232,323	61.3	4.5	12.1	22.1
Ohio	19,988,921	12,708,443	1,268,590	2,620,729	3,391,159	63.6	6.3	13.1	17.0
Oklahoma	5,036,031	3,067,566	341,623	586,138	1,040,704	60.9	6.8	11.6	20.7
Oregon	5,430,888	3,384,393	387,583	763,461	895,451	62.3	7.1	14.1	16.5
Pennsylvania	23,485,203	15,249,185	1,215,179	2,615,308	4,405,531	64.9	5.2	11.1	18.8
Rhode Island	2,149,366 <sup>7</sup>	1,402,932 <sup>7</sup>	225,594 <sup>7</sup>	208,416 <sup>7</sup>	312,423 <sup>7</sup>	65.3	10.5	9.7	14.5
South Carolina	6,465,486	4,085,004	474,538	662,745	1,243,200	63.2	7.3	10.3	19.2
South Dakota	1,126,503	713,125	62,504	131,201	219,673	63.3	5.5	11.6	19.5
Tennessee	8,225,374	5,684,914	342,363	781,982	1,416,115	69.1	4.2	9.5	17.2
Texas	42,864,291	27,943,247	2,081,440	4,619,275	8,220,330	65.2	4.9	10.8	19.2
Utah	3,704,133	2,529,923	143,615	362,564	668,031	68.3	3.9	9.8	18.0
Vermont	1,424,507	939,789	111,637	160,568	212,514	66.0	7.8	11.3	14.9
Virginia	12,968,457	8,723,528	627,158	1,154,651	2,463,120	67.3	4.8	8.9	19.0
Washington	10,040,312 <sup>7</sup>	6,469,910 <sup>7</sup>	671,779	1,137,457	1,761,167	64.4	6.7	11.3	17.5
West Virginia	3,388,294	2,163,558 <sup>7</sup>	153,000 <sup>7</sup>	305,212 <sup>7</sup>	766,523 <sup>7</sup>	63.9	4.5	9.0	22.6
Wisconsin	10,333,016 <sup>7</sup>	6,826,970 <sup>7</sup>	490,843 <sup>7</sup>	1,309,372 <sup>7</sup>	1,705,830 <sup>7</sup>	66.1	4.8	12.7	16.5
Wyoming	1,398,444	918,209	81,181	156,360	242,694	65.7	5.8	11.2	17.4

See notes at end of table.

Table C-6. Current expenditures and percentage distribution of current expenditures for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2011—Continued

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]					Percentage distribution			
	Total	Instruction and instruction-related <sup>2</sup>	Student support services <sup>3</sup>	Administration <sup>4</sup>	Operations <sup>5</sup>	Instruction and instruction-related <sup>2</sup>	Student support services <sup>3</sup>	Administration <sup>4</sup>	Operations <sup>5</sup>
Other jurisdictions									
American Samoa	75,355	40,753	535	8,602	25,464	54.1	0.7	11.4	33.8
Guam	266,952	154,611	27,736	29,736	54,869	57.9	10.4	11.1	20.6
Commonwealth of the									
Northern Mariana Islands	84,657	40,862	11,416	13,244	19,134	48.3	13.5	15.6	22.6
Puerto Rico	3,519,547	1,749,311	235,775	780,294	754,168	49.7	6.7	22.2	21.4
U.S. Virgin Islands	204,932	113,983	15,828	40,764	34,357 <sup>7</sup>	55.6	7.7	19.9	16.8

<sup>1</sup>Current expenditures include instruction, instruction-related support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>2</sup>Instruction and instruction-related expenditures include current expenditures for classroom instruction (including teachers and teaching assistants), libraries, in-service teacher training, curriculum development, student assessment, and instruction technology.

<sup>3</sup>Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>4</sup>Administration expenditures include general administration, school administration, and other support services.

<sup>5</sup>Operations expenditures include operations and maintenance, student transportation, food services, and enterprise operations.

<sup>6</sup>United States totals include the 50 states and the District of Columbia.

<sup>7</sup>Value affected by redistribution of reported expenditure values to correct for missing data items, and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," fiscal year 2011, provisional Version 1a.

Table C-7. Current instruction expenditures for public elementary and secondary education, by object and state or jurisdiction: Fiscal year 2011

State or jurisdiction	Current instruction expenditures <sup>1</sup> [in thousands of dollars]						
	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Instructional supplies	Other
<b>United States<sup>2</sup></b>	<b>\$322,536,983<sup>3</sup></b>	<b>\$212,998,609<sup>3</sup></b>	<b>\$75,248,811<sup>3</sup></b>	<b>\$14,694,620<sup>3</sup></b>	<b>\$4,988,203<sup>3</sup></b>	<b>\$13,135,284<sup>3</sup></b>	<b>\$1,471,457<sup>3</sup></b>
Alabama	3,846,419	2,500,993	983,940	112,088	2,632	235,134	11,632
Alaska	1,218,685	666,919	413,655	61,055	365	67,196	9,495
Arizona	4,506,883 <sup>3</sup>	3,256,513 <sup>3</sup>	770,957 <sup>3</sup>	225,929 <sup>3</sup>	2,074	99,765 <sup>3</sup>	151,646 <sup>3</sup>
Arkansas	2,615,474 <sup>3</sup>	1,798,852 <sup>3</sup>	492,291 <sup>3</sup>	98,070 <sup>3</sup>	11,630	196,051 <sup>3</sup>	18,580 <sup>3</sup>
California	34,679,610 <sup>3</sup>	22,874,871 <sup>3</sup>	7,843,569 <sup>3</sup>	1,741,303 <sup>3</sup>	754,422	1,461,634 <sup>3</sup>	3,810 <sup>3</sup>
Colorado	4,250,693	3,018,418	743,335	112,520	42,267	271,478	62,675
Connecticut	5,768,873 <sup>3</sup>	3,601,405 <sup>3</sup>	1,448,012 <sup>3</sup>	199,225 <sup>3</sup>	396,499	115,141 <sup>3</sup>	8,590 <sup>3</sup>
Delaware	1,018,491	643,671	281,665	24,378	5,547	54,010	9,220
District of Columbia	754,464	451,341	79,700	52,967	135,240	18,961	16,256
Florida	14,566,298 <sup>3</sup>	8,826,445 <sup>3</sup>	2,860,946 <sup>3</sup>	2,196,960 <sup>3</sup>	960	582,507 <sup>3</sup>	98,479 <sup>3</sup>
Georgia	9,668,819 <sup>3</sup>	6,661,760 <sup>3</sup>	2,226,686 <sup>3</sup>	224,261 <sup>3</sup>	9,026	505,759 <sup>3</sup>	41,328 <sup>3</sup>
Hawaii	1,242,693	829,260	263,734	68,519	6,494	64,916	9,770
Idaho	1,148,131 <sup>3</sup>	801,451 <sup>3</sup>	265,057 <sup>3</sup>	40,803 <sup>3</sup>	1,292	39,309 <sup>3</sup>	219 <sup>3</sup>
Illinois	14,690,696 <sup>3</sup>	9,447,166 <sup>3</sup>	3,839,639 <sup>3</sup>	678,624 <sup>3</sup>	161,448	397,632 <sup>3</sup>	166,186 <sup>3</sup>
Indiana	5,702,356 <sup>3</sup>	3,668,624	1,771,180 <sup>3</sup>	93,399	5,149	159,286	4,718
Iowa	2,994,346	2,111,774	670,350	82,724	26,012	99,366	4,120
Kansas	2,873,575	2,075,510	543,674	90,862	3,270	138,936	21,323
Kentucky	3,641,680	2,580,067	866,875	67,417	3,817	116,696	6,809
Louisiana	4,380,197 <sup>3</sup>	2,869,599 <sup>3</sup>	1,146,439 <sup>3</sup>	102,961 <sup>3</sup>	1,405	250,343 <sup>3</sup>	9,451 <sup>3</sup>
Maine	1,442,329 <sup>3</sup>	914,977	387,202 <sup>3</sup>	31,789	66,125	37,564	4,672
Maryland	7,424,153 <sup>3</sup>	4,708,564	2,025,230 <sup>3</sup>	227,255	248,452	206,217	8,434
Massachusetts	9,065,657 <sup>3</sup>	5,795,955	2,286,049 <sup>3</sup>	58,611	642,126	268,095	14,822
Michigan	9,672,947	5,711,512	2,916,048	732,872	181	293,849	18,485
Minnesota	5,888,594 <sup>3</sup>	4,026,985 <sup>3</sup>	1,258,416 <sup>3</sup>	337,946 <sup>3</sup>	55,945	188,447 <sup>3</sup>	20,855 <sup>3</sup>
Mississippi	2,247,757 <sup>3</sup>	1,569,391 <sup>3</sup>	475,160 <sup>3</sup>	62,080 <sup>3</sup>	5,116	126,656 <sup>3</sup>	9,353 <sup>3</sup>
Missouri	5,208,082	3,632,510	1,030,137	171,191 <sup>3</sup>	9,598	343,008	21,638 <sup>3</sup>
Montana	909,036	601,939	177,068	60,063	970	65,466	3,530
Nebraska	2,184,356	1,424,068	481,935	134,206	9,404	114,831	19,913
Nevada	2,190,166	1,439,113	536,624	56,334	1,315	155,303	1,476
New Hampshire	1,712,141	1,045,326	440,816	44,965	135,465	42,637	2,933
New Jersey	14,209,004	9,006,686	3,647,162	470,068	582,169	377,576	125,344
New Mexico	1,793,031	1,227,588	387,735	71,269	0	106,129	310
New York	35,991,699 <sup>3</sup>	22,144,969 <sup>3</sup>	10,225,443 <sup>3</sup>	2,139,690 <sup>3</sup>	762,254	714,985 <sup>3</sup>	4,358 <sup>3</sup>
North Carolina	7,702,399	5,450,501	1,566,742	267,061	0	418,096	0
North Dakota	607,522	426,980	131,943	17,890	692	27,023	2,995
Ohio	11,372,653	7,419,242	2,578,234	578,882	234,400	412,847	149,048
Oklahoma	2,862,054	2,017,034	613,229	47,986	470	174,222	9,112
Oregon	3,165,170	1,927,067	920,550	120,586	20,290	158,327	18,351
Pennsylvania	14,382,313	9,318,410	3,381,178	810,393	268,900	569,513	33,918
Rhode Island	1,324,326 <sup>3</sup>	861,668 <sup>3</sup>	347,020 <sup>3</sup>	10,339 <sup>3</sup>	79,309	25,252 <sup>3</sup>	738 <sup>3</sup>
South Carolina	3,688,634	2,569,308	796,285	128,228	2,521	171,226	21,066
South Dakota	666,180	449,743	130,050	32,994	7,313	44,733	1,346
Tennessee	5,172,814	3,467,350	1,132,546	110,668	0	447,223	15,027
Texas	25,719,093	19,881,407	3,074,615	865,178	58,715	1,602,088	237,090
Utah	2,382,888	1,503,172	632,253	73,759	628	165,709	7,366
Vermont	876,070	566,647	173,695	47,370	63,350	22,856	2,151
Virginia	7,861,182	5,573,464	1,732,130	191,019	4,325	353,681	6,563
Washington	6,067,366 <sup>3</sup>	4,120,582	1,294,236	349,878	15,825 <sup>3</sup>	249,485	37,359
West Virginia	2,029,616 <sup>3</sup>	1,116,785 <sup>3</sup>	747,810 <sup>3</sup>	38,357 <sup>3</sup>	3,718	122,536 <sup>3</sup>	411 <sup>3</sup>
Wisconsin	6,322,480 <sup>3</sup>	3,855,317 <sup>3</sup>	1,997,077 <sup>3</sup>	103,837 <sup>3</sup>	137,966	211,031 <sup>3</sup>	17,252 <sup>3</sup>
Wyoming	826,891	539,711	212,491	27,788	1,110	44,554	1,237

See notes at end of table.

Table C-7. Current instruction expenditures for public elementary and secondary education, by object and state or jurisdiction: Fiscal year 2011—Continued

State or jurisdiction	Current instruction expenditures <sup>1</sup> [in thousands of dollars]						
	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Instructional supplies	Other
Other jurisdictions							
American Samoa	32,770	20,734	3,593	1,599	0	2,670	4,174
Guam	149,292	102,505	40,305	5,134	0	1,348	0
Commonwealth of the Northern Mariana Islands	36,014	27,206	6,469	563	0	75	1,702
Puerto Rico	1,460,167	1,029,741	238,718	165,297	0	24,310	2,101
U.S. Virgin Islands	108,061	75,314	28,392	1,784	0	2,571	0

<sup>1</sup>Current instruction expenditures include expenditures for activities related to the interaction between teachers and students, including salaries and benefits for teachers and teacher aides, textbooks, supplies, and purchased services. These expenditures also include expenditures relating to extracurricular and cocurricular activities.

<sup>2</sup>United States totals include the 50 states and the District of Columbia.

<sup>3</sup>Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," fiscal year 2011, provisional Version 1a.

Table C-8. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2011

State or jurisdiction	Expenditures [in thousands of dollars]							
	Total expenditures	Current expenditures for public elementary/secondary education <sup>1</sup>	Capital outlay				Other programs <sup>2</sup>	Interest on debt
			Facilities acquisition and construction	Land and existing structures	Equipment			
<b>United States<sup>3</sup></b>	<b>\$604,355,852<sup>4</sup></b>	<b>\$527,291,339<sup>4</sup></b>	<b>\$40,988,867<sup>4</sup></b>	<b>\$3,416,202<sup>4</sup></b>	<b>\$6,563,746<sup>4</sup></b>	<b>\$8,161,474<sup>4, 5</sup></b>	<b>\$17,934,224</b>	
Alabama	7,410,192	6,592,925	473,293	47,479	45,213	116,732	134,550	
Alaska	2,430,593	2,201,270	123,245	35,272	22,824	8,633	39,349	
Arizona	9,888,798 <sup>4</sup>	8,340,211 <sup>4</sup>	545,237	53,706	265,903	46,586 <sup>5</sup>	637,155	
Arkansas	5,392,058 <sup>4</sup>	4,578,136 <sup>4</sup>	418,815	130,752	107,666	30,556	126,132	
California	67,570,728 <sup>4</sup>	57,526,835 <sup>4</sup>	6,186,279	308,741	268,680	938,345	2,341,849	
Colorado	8,743,142	7,409,462	582,201	104,968	148,097	58,479	439,936	
Connecticut	9,944,121 <sup>4</sup>	9,094,036 <sup>4</sup>	414,701 <sup>4</sup>	44,940 <sup>4</sup>	103,879 <sup>4</sup>	145,124 <sup>5</sup>	141,441	
Delaware	1,855,007	1,613,304	175,069	1,956	12,741	28,277	23,660	
District of Columbia	2,063,029	1,482,202	339,444 <sup>4</sup>	26,336	25,872 <sup>4</sup>	37,802	151,373	
Florida	27,433,536 <sup>4</sup>	23,870,090 <sup>4</sup>	1,949,441	117,526	150,097	570,458	775,923	
Georgia	17,178,095 <sup>4</sup>	15,527,907 <sup>4</sup>	1,123,220	110,857	133,817	26,993	255,301	
Hawaii	2,342,924	2,141,561	70,923	0	14,553	17,627	98,261	
Idaho	2,107,272	1,881,746	116,378	13,425	30,281	4,151	61,292	
Illinois	27,621,033 <sup>4</sup>	24,554,467 <sup>4</sup>	1,434,978 <sup>4</sup>	163,242 <sup>4</sup>	495,276 <sup>4</sup>	151,196	821,873	
Indiana	11,037,564	9,687,949	430,547	210,123	231,192	139,215	338,537	
Iowa	5,859,335	4,855,871	722,810	17,179	131,168	30,310	101,997	
Kansas	5,824,926	4,741,372	659,293	24,382	186,071	4,295	209,512	
Kentucky	7,200,059	6,211,453	557,742	19,526	170,001	83,981	157,355	
Louisiana	8,502,295	7,522,098	719,957	42,962	49,848	45,343	122,086	
Maine	2,630,548 <sup>4</sup>	2,377,878 <sup>4</sup>	143,950	39	28,601	28,301	51,778	
Maryland	13,101,339	11,885,333	944,925	795	76,362	28,220	165,704	
Massachusetts	15,069,052	13,962,366	482,793	264,588	51,930	56,033	251,343	
Michigan	19,444,952	16,786,444	1,106,032 <sup>4</sup>	113,001 <sup>4</sup>	215,801 <sup>4</sup>	332,187	891,488	
Minnesota	10,816,918	8,944,867	806,694 <sup>4</sup>	85,820 <sup>4</sup>	159,690 <sup>4</sup>	417,151	402,695	
Mississippi	4,268,801 <sup>4</sup>	3,887,981 <sup>4</sup>	120,001 <sup>4</sup>	21,986 <sup>4</sup>	139,049 <sup>4</sup>	28,526	71,258	
Missouri	10,072,167	8,691,887	650,207 <sup>4</sup>	26,945	177,811 <sup>4</sup>	198,591	326,725	
Montana	1,653,315	1,518,818	72,650	9,095	25,459	11,231	16,062	
Nebraska	3,761,444	3,345,530	212,420 <sup>4</sup>	21,155 <sup>4</sup>	98,338 <sup>4</sup>	2,629 <sup>4</sup>	81,372	
Nevada	4,244,029	3,676,997	237,773	25,194	34,187	25,308	244,570	
New Hampshire	2,896,807	2,637,911	136,233 <sup>4</sup>	37,523 <sup>4</sup>	32,519	7,823	44,799	
New Jersey	25,308,865	23,639,281	738,153	14,379	102,999	146,882	667,171	
New Mexico	3,641,735	3,127,463	497,711	3,957	8,652	3,862	90	
New York	57,415,382 <sup>4</sup>	51,574,134 <sup>4</sup>	2,064,981	82,587	366,207	2,165,740	1,161,734	
North Carolina	13,277,669	12,322,555	694,146	51,936	132,511	67,080	9,442	
North Dakota	1,198,926	1,049,772	68,039	12,015	43,351	8,143	17,605	
Ohio	23,500,247	19,988,921	2,108,997	56,804	369,551	436,310	539,664	
Oklahoma	5,618,816	5,036,031	365,991	66,604	75,491	13,899	60,800	
Oregon	6,201,702	5,430,888	421,403	7,063	32,871	25,737	283,739	
Pennsylvania	27,393,554	23,485,203	1,923,223	40,186	308,409	569,951	1,066,582	
Rhode Island	2,316,164 <sup>4</sup>	2,149,366 <sup>4</sup>	22,992	2,687	22,196	69,475	49,449	
South Carolina	7,948,911	6,465,486	719,941	203,997	87,015	65,127	407,345	
South Dakota	1,347,213	1,126,503	132,638 <sup>4</sup>	14,872 <sup>4</sup>	42,718 <sup>4</sup>	2,947	27,535	
Tennessee	9,141,803	8,225,374	416,662	52,663	172,016	84,493	190,595	
Texas	52,711,794	42,864,291	5,897,125	203,274	455,737	337,583	2,953,783	
Utah	4,642,830	3,704,133	431,406	188,329	81,697	103,832	133,434	
Vermont	1,515,638	1,424,507	33,613	249	30,082	13,106	14,079	
Virginia	14,291,767	12,968,457	630,077 <sup>4</sup>	194,144 <sup>4</sup>	250,855	74,580	173,655	
Washington	12,025,483 <sup>4</sup>	10,040,312 <sup>4</sup>	1,346,102	81,086	87,585	57,362	413,036	
West Virginia	3,515,624	3,388,294	22,347	5,735	37,648	46,185	15,415	
Wisconsin	11,334,293 <sup>4</sup>	10,333,016 <sup>4</sup>	328,363	35,206	175,439	240,233	222,038	
Wyoming	1,643,359	1,398,444	167,709	18,914	47,788	8,844	1,660	

See notes at end of table.

Table C-8. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2011—Continued

State or jurisdiction	Expenditures [in thousands of dollars]							
	Total expenditures	Current expenditures for public elementary/secondary education <sup>1</sup>	Capital outlay				Other programs <sup>2</sup>	Interest on debt
			Facilities acquisition and construction	Land and existing structures	Equipment			
Other jurisdictions								
American Samoa	84,478	75,355	2,408	0	4,631	2,084	0	
Guam	342,273	266,952	0	68,973	3,223	0	3,124	
Commonwealth of the Northern Mariana Islands	88,121	84,657	0	0	1,145	2,320	0	
Puerto Rico	3,664,247	3,519,547	0	0	62,172	82,528	0	
U.S. Virgin Islands	208,097	204,932	0	0	94	3,071	0	

<sup>1</sup>Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>2</sup>Other program expenditures include expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

<sup>3</sup>United States totals include the 50 states and the District of Columbia.

<sup>4</sup>Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

<sup>5</sup>Value contains imputation for missing data.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," fiscal year 2011, provisional Version 1a.

[www.ed.gov](http://www.ed.gov)



[ies.ed.gov](http://ies.ed.gov)