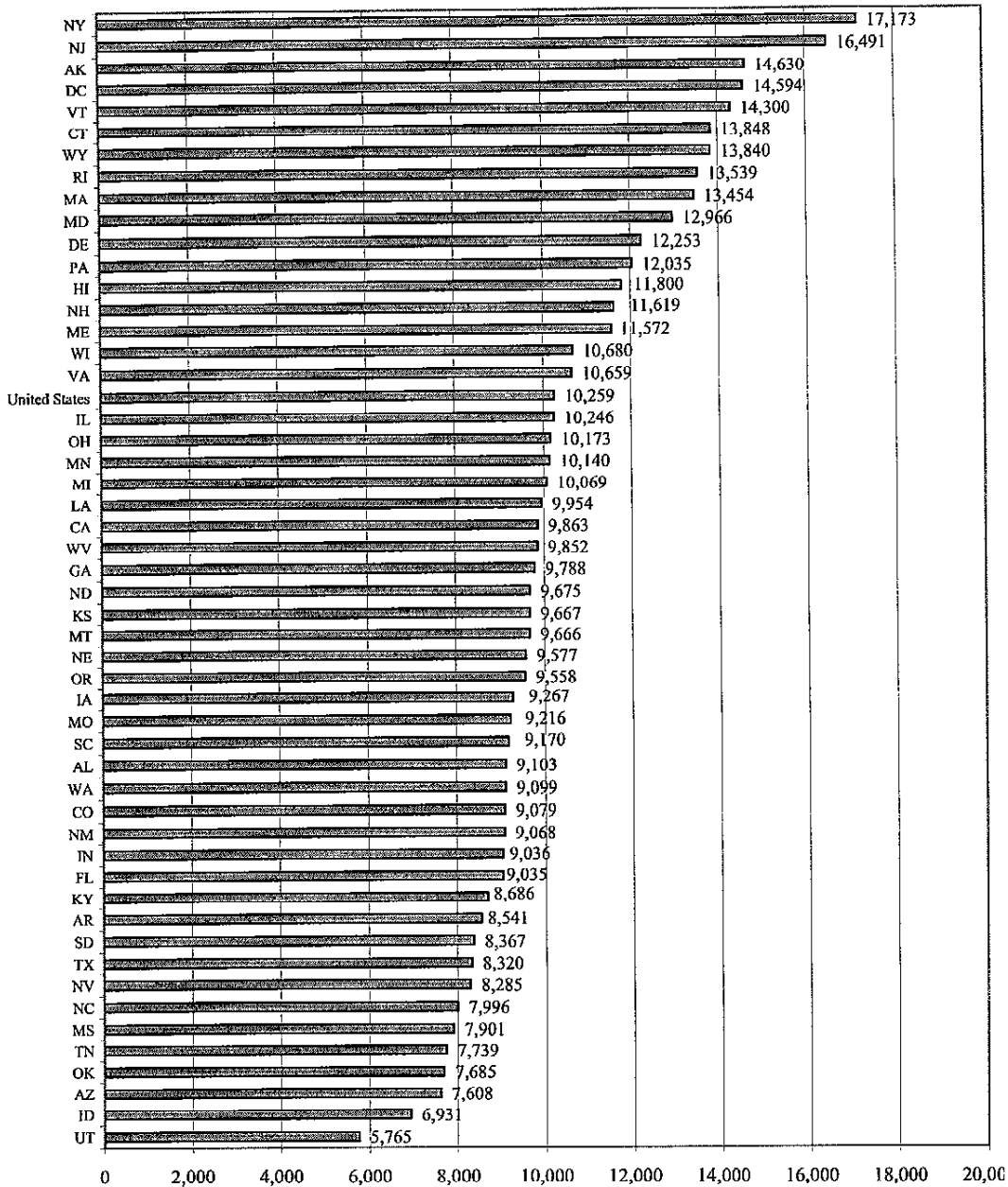


**Figure 4. Elementary-Secondary Per Pupil Current Spending Amounts by State:  
2007-08**



Note: Enrollments used to calculate per pupil amounts represent fall 2007 memberships collected by NCES on the CCD Agency file - "Local Education Agency (School District) Universe Survey: 2007-08."

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text.

**Table 11. States Ranked According to Per Pupil Elementary-Secondary Public School System Finance Amounts: 2007-08**

(Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see Introductory text.)

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Rank	Elementary-secondary revenue					Current spending							
	Total	From Federal Sources	From state sources	From local sources	Total <sup>1</sup>	Instruction			General administration	School administration			
						Total <sup>1</sup>	Salaries only	Benefits only					
	US..... 12,028	US..... 973	US..... 5,805	US..... 5,251	US..... 10,259	US..... 6,211	US..... 4,206	US..... 1,420	US..... 192	US..... 565			
1	DC..... 21,040	AK..... 2,323	VT..... 14,388	DC..... 19,569	NY..... 17,173	NY..... 11,818	NY..... 7,854	NY..... 3,245	ME..... 546	DC..... 1,027			
2	NY..... 19,411	LA..... 1,946	HI..... 11,975	NJ..... 10,132	NJ..... 16,491	NJ..... 9,546	NJ..... 6,284	AK..... 3,153	ND..... 429	VT..... 1,016			
3	WY..... 18,811	HI..... 1,727	AK..... 10,866	CT..... 9,513	AK..... 14,630	VT..... 8,737	VT..... 5,879	MA..... 2,539	NH..... 409	AK..... 893			
4	NJ..... 18,467	ND..... 1,535	WY..... 9,841	NY..... 9,450	DC..... 14,594	AK..... 8,523	CT..... 5,809	NJ..... 2,532	NJ..... 399	MD..... 875			
5	AK..... 16,754	SD..... 1,488	DE..... 9,097	PA..... 8,315	VT..... 14,300	CT..... 8,509	WY..... 5,573	RI..... 2,323	MI..... 362	CT..... 808			
6	CT..... 16,600	DC..... 1,470	NY..... 8,813	MA..... 8,172	CT..... 13,848	MA..... 8,304	RI..... 5,438	CT..... 2,210	VT..... 348	NJ..... 787			
7	VT..... 16,261	MS..... 1,436	MN..... 8,048	MD..... 8,148	WY..... 13,840	WY..... 8,185	MA..... 5,378	DE..... 2,162	PA..... 344	WY..... 760			
8	MA..... 15,484	NM..... 1,421	NM..... 7,727	RI..... 8,069	RI..... 13,539	RI..... 7,857	MD..... 5,376	VT..... 2,096	IL..... 330	HI..... 728			
9	MD..... 15,480	MT..... 1,303	NJ..... 7,818	WY..... 7,605	MA..... 13,454	MD..... 7,821	DC..... 5,162	MD..... 1,983	NE..... 315	DE..... 713			
10	RI..... 15,032	CA..... 1,168	AR..... 7,324	NH..... 7,509	MD..... 12,966	DE..... 7,431	NH..... 4,942	WI..... 1,976	NY..... 304	NY..... 891			
11	PA..... 14,629	WY..... 1,165	CA..... 6,978	IL..... 6,837	DE..... 12,253	NH..... 7,269	DE..... 4,823	WY..... 1,944	CT..... 303	RI..... 672			
12	DE..... 14,447	NY..... 1,147	WA..... 6,732	NE..... 6,509	PA..... 12,035	PA..... 7,134	PA..... 4,738	NH..... 1,894	SD..... 285	NH..... 661			
13	HI..... 14,129	RI..... 1,047	AL..... 6,258	GA..... 5,341	IL..... 10,246	WI..... 6,475	GA..... 4,182	VA..... 1,598	KS..... 257	MA..... 594			
14	NH..... 13,358	WV..... 1,138	MI..... 6,660	OH..... 6,230	NH..... 11,619	ME..... 6,877	ME..... 4,526	WV..... 1,777	MO..... 277	CO..... 642			
15	ME..... 12,939	NE..... 1,107	MA..... 6,521	ME..... 6,184	ME..... 11,572	DC..... 6,542	MN..... 4,507	PA..... 1,732	MT..... 277	ME..... 642			
16	OH..... 12,710	PA..... 1,082	MD..... 6,503	FL..... 5,929	WI..... 10,680	VA..... 6,498	VA..... 4,506	IN..... 1,660	WI..... 271	VA..... 629			
17	MN..... 12,229	VT..... 1,054	CT..... 6,386	ND..... 5,815	VA..... 10,659	MN..... 6,477	AK..... 4,421	MI..... 1,848	WY..... 268	OR..... 605			
18	WI..... 12,014	KY..... 1,047	AL..... 6,258	GA..... 5,341	IL..... 10,246	WI..... 6,475	GA..... 4,182	VA..... 1,598	KS..... 257	MA..... 594			
19	VA..... 11,810	AR..... 1,028	WV..... 6,116	WI..... 5,273	OH..... 10,173	GA..... 6,210	ND..... 4,155	HI..... 1,588	IA..... 248	MI..... 580			
20	IL..... 11,756	AZ..... 1,002	WI..... 6,016	MO..... 5,255	MN..... 10,140	NE..... 6,134	IL..... 4,156	OR..... 1,581	LA..... 245	GA..... 579			
21	CA..... 11,649	OK..... 1,001	RI..... 5,817	CO..... 5,106	MI..... 10,069	IL..... 6,022	WI..... 4,100	GA..... 1,475	OK..... 234	NV..... 573			
22	MI..... 11,630	ME..... 1,000	NV..... 5,816	SD..... 5,035	LA..... 9,954	KS..... 5,922	NE..... 4,026	MN..... 1,396	AL..... 233	AL..... 586			
23	LA..... 11,606	TX..... 983	KY..... 5,768	IA..... 5,031	CA..... 9,863	WV..... 5,920	IA..... 4,026	AL..... 1,365	MS..... 231	KS..... 561			
24	KS..... 11,502	SC..... 976	ME..... 5,755	TX..... 4,731	WV..... 9,852	CA..... 5,904	OH..... 4,003	LA..... 1,360	DC..... 219	OH..... 560			
25	NE..... 11,367	AL..... 958	OR..... 5,672	IN..... 4,731	GA..... 9,788	LA..... 5,852	LA..... 3,965	OH..... 1,329	AK..... 218	IA..... 547			
26	GA..... 11,345	IL..... 948	NC..... 5,620	LA..... 4,567	ND..... 9,675	MT..... 5,829	MO..... 3,953	NE..... 1,319	WV..... 211	NM..... 541			
27	FL..... 11,338	FL..... 937	OH..... 5,606	DE..... 4,436	KS..... 9,667	ND..... 5,816	CA..... 3,934	IL..... 1,284	KY..... 202	WI..... 540			
28	ND..... 11,187	DE..... 914	SC..... 5,511	SC..... 4,386	MT..... 9,666	MI..... 5,729	KS..... 3,889	CA..... 1,238	MI..... 201	MT..... 532			
29	IA..... 10,921	OR..... 913	MT..... 5,370	MT..... 4,207	NE..... 9,577	OH..... 5,706	TX..... 3,871	IA..... 1,221	AR..... 199	WV..... 529			
30	MT..... 10,880	MI..... 890	ID..... 5,301	OR..... 4,157	OR..... 9,558	IA..... 5,643	MT..... 3,868	ND..... 1,173	RI..... 195	WA..... 528			
31	SC..... 10,873	GA..... 881	PA..... 5,232	MI..... 4,080	IA..... 9,267	OR..... 5,584	NC..... 3,769	CO..... 1,168	NM..... 187	IL..... 527			
32	NM..... 10,847	OH..... 874	IN..... 6,194	KS..... 4,051	MO..... 9,216	MO..... 5,559	KY..... 3,720	NV..... 1,151	MA..... 179	LA..... 526			
33	WA..... 10,786	TN..... 873	NH..... 5,153	AZ..... 3,787	SC..... 9,170	FL..... 5,440	WA..... 3,715	KY..... 1,150	NV..... 174	SC..... 525			
34	OR..... 10,743	NC..... 870	GA..... 5,123	NV..... 3,845	AL..... 9,103	WA..... 5,398	SC..... 3,703	WA..... 1,123	CO..... 172	MO..... 521			
35	IN..... 10,708	WA..... 870	LA..... 5,093	TN..... 3,635	WA..... 9,099	IN..... 5,324	NM..... 3,663	MT..... 1,097	VA..... 170	IN..... 519			
36	WV..... 10,526	MD..... 830	IA..... 5,082	AK..... 3,566	CO..... 9,079	AL..... 5,309	WV..... 3,661	NM..... 1,096	IN..... 169	FL..... 510			
37	AL..... 10,397	IA..... 808	MS..... 4,844	CA..... 3,503	NM..... 9,068	CO..... 5,286	MI..... 3,589	SC..... 1,066	TN..... 152	NE..... 506			
38	MO..... 10,290	MO..... 804	VA..... 4,840	MN..... 3,490	IN..... 9,036	NM..... 5,288	CO..... 3,519	MO..... 1,018	ID..... 147	NC..... 504			
39	NV..... 10,116	MA..... 791	OK..... 4,608	OK..... 3,397	FL..... 9,035	SC..... 5,209	IN..... 3,518	UT..... 1,014	OR..... 143	PA..... 498			
40	TX..... 10,063	IN..... 783	AZ..... 4,516	WV..... 3,273	KY..... 8,686	KY..... 5,139	AR..... 3,454	FL..... 1,010	DE..... 135	KY..... 478			
41	CO..... 10,051	ID..... 771	FL..... 4,472	WA..... 3,184	AR..... 8,541	NC..... 5,033	SD..... 3,453	KS..... 980	GA..... 128	TX..... 461			
42	KY..... 9,963	KS..... 736	TX..... 4,349	AL..... 3,182	SD..... 8,367	SD..... 5,014	FL..... 3,425	MS..... 973	TX..... 121	ND..... 461			
43	SD..... 9,768	VA..... 729	CO..... 4,263	KY..... 3,148	TX..... 8,320	AR..... 5,009	OR..... 3,374	TN..... 953	MD..... 111	AR..... 455			
44	AR..... 9,640	WI..... 725	UT..... 4,249	NC..... 3,060	NV..... 8,285	TX..... 4,986	AL..... 3,358	ID..... 949	SC..... 111	MS..... 450			
45	NC..... 9,551	NJ..... 718	MO..... 4,231	MS..... 2,718	NC..... 7,996	TN..... 4,889	TN..... 3,351	SD..... 915	WA..... 109	TN..... 434			
46	AZ..... 9,305	CT..... 701	ND..... 4,037	UT..... 2,607	MS..... 7,901	NV..... 4,885	NV..... 3,198	NC..... 909	AZ..... 105	OK..... 418			
47	OK..... 9,006	NH..... 695	IL..... 3,971	ID..... 2,018	TN..... 7,739	MS..... 4,835	MS..... 3,190	AR..... 906	HI..... 97	MN..... 416			
48	MS..... 8,997	MN..... 691	TN..... 3,853	NM..... 1,898	OK..... 7,685	OK..... 4,322	AZ..... 3,047	OK..... 862	CA..... 91	SD..... 400			
49	TN..... 8,362	UT..... 685	NE..... 3,751	AR..... 1,291	AZ..... 7,808	AZ..... 4,306	OK..... 2,968	AZ..... 844	NC..... 90	ID..... 399			
50	ID..... 8,080	CO..... 682	SD..... 3,246	VT..... 819	ID..... 6,931	ID..... 4,229	ID..... 2,937	TX..... 633	FL..... 83	AZ..... 378			
51	UT..... 7,540	NV..... 655	DC..... -	HI..... 426	UT..... 5,765	UT..... 3,718	UT..... 2,429	DC..... 561	UT..... 62	UT..... 340			

<sup>1</sup>Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are excluded to avoid double counting. Expenditure for adult education, community services, and other non-elementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Enrollments used to calculate per pupil amounts represent fall 2007 memberships collected by NCES on the CCD Agency file - "Local Education Agency (School District) Universe Survey: 2007-08." Enrollments for private charter schools, state educational facilities, and federal school systems have been excluded.

**Table 12. States Ranked According to Relation of Elementary-Secondary Public School System Finance Amounts to \$1,000 Personal Income: 2007-08**

(Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.)

SOURCE: 2008 Annual Survey of Local Government Finances - School Systems. Data are not subject to sampling error, but for information on nonsampling error and definitions, see introductory text. Data users who create their own estimates from these tables should cite the U.S. Census Bureau as the source of the original data only.

Rank	Elementary-secondary revenue				Current spending							
	Total	From Federal sources	From state sources	From local sources	Total <sup>1</sup>	Instruction			General administration	School administration		
						Total <sup>1</sup>	Salaries only	Benefits only				
	US..... 49.00	US..... 3.96	US..... 23.65	US..... 21.39	US..... 42.14	US..... 25.65	US..... 17.13	US..... 5.78	US..... .78	US..... 2.30		
1	AK..... 78.08	AK..... 10.82	VT..... 55.10	NJ..... 31.68	AK..... 68.18	AK..... 39.72	NY..... 22.57	AK..... 14.69	ME..... 2.31	AK..... 4.16		
2	WY..... 65.44	LA..... 8.34	AK..... 50.64	DC..... 30.32	VT..... 56.80	NY..... 36.16	VT..... 22.51	NY..... 9.57	ND..... 1.74	VT..... 3.89		
3	VT..... 62.27	MS..... 8.21	HI..... 41.23	PA..... 29.59	NJ..... 53.30	VT..... 35.50	GA..... 20.86	WV..... 9.18	MN..... 1.49	GA..... 2.89		
4	NJ..... 57.74	NM..... 7.40	NM..... 40.24	NE..... 28.23	NY..... 51.95	NJ..... 31.59	AK..... 20.60	WI..... 8.28	NH..... 1.43	MI..... 2.83		
5	NY..... 57.23	SD..... 6.23	AR..... 38.93	NY..... 27.86	WV..... 60.88	GA..... 31.18	TX..... 20.19	MI..... 8.05	NE..... 1.36	NM..... 2.62		
6	MI..... 56.78	ND..... 6.23	WY..... 34.60	RI..... 27.40	ME..... 50.15	WV..... 30.57	NJ..... 19.65	VT..... 8.03	VT..... 1.33	MD..... 2.80		
7	GA..... 56.59	HI..... 5.95	MI..... 32.51	CT..... 27.02	MI..... 49.15	ME..... 29.47	WY..... 19.60	IN..... 8.02	MS..... 1.32	AL..... 2.76		
8	NM..... 56.49	WV..... 5.88	WV..... 31.58	IL..... 26.99	GA..... 49.03	RI..... 29.03	ME..... 19.12	NJ..... 7.92	IL..... 1.30	WV..... 2.73		
9	SC..... 54.71	MT..... 5.72	AL..... 30.56	OH..... 26.81	WY..... 48.66	WY..... 28.78	NM..... 19.07	RI..... 7.89	PA..... 1.22	ME..... 2.71		
10	OH..... 54.70	AR..... 5.45	KS..... 30.23	WY..... 26.74	RI..... 48.33	MI..... 27.97	WV..... 18.91	ME..... 7.78	OH..... 1.22	WV..... 2.67		
11	ME..... 54.67	KY..... 5.27	MN..... 30.10	GA..... 26.64	NM..... 47.23	NM..... 27.42	KY..... 18.74	MA..... 7.38	MT..... 1.22	SC..... 2.64		
12	WV..... 54.36	OK..... 5.18	DE..... 30.04	NH..... 28.14	SC..... 46.45	WI..... 27.12	SC..... 18.63	GA..... 7.36	OK..... 1.21	CA..... 2.58		
13	TX..... 52.50	TX..... 5.13	KY..... 29.06	ME..... 26.13	AR..... 45.44	RI..... 26.67	RI..... 18.46	DE..... 7.14	MO..... 1.20	MS..... 2.57		
14	PA..... 52.06	SC..... 4.91	ID..... 28.62	MD..... 26.06	MS..... 45.16	AR..... 26.66	AR..... 18.36	WY..... 6.83	SD..... 1.19	OR..... 2.56		
15	KS..... 51.78	NE..... 4.80	UT..... 27.90	TX..... 24.68	OH..... 45.12	NE..... 26.60	IA..... 18.34	OR..... 6.69	KS..... 1.16	KS..... 2.53		
16	IN..... 51.74	AL..... 4.68	SC..... 27.73	MA..... 23.75	WI..... 44.74	NH..... 26.60	MS..... 18.23	AL..... 6.66	AL..... 1.14	IN..... 2.51		
17	MS..... 51.42	CA..... 4.60	MS..... 27.68	VA..... 23.05	AL..... 44.47	SC..... 26.52	MI..... 17.52	UT..... 6.66	WI..... 1.14	HI..... 2.51		
18	AR..... 51.24	AZ..... 4.52	CA..... 27.47	IA..... 22.92	KY..... 43.76	MS..... 26.49	KS..... 17.51	NH..... 6.59	NJ..... 1.13	IA..... 2.49		
19	RI..... 51.04	UT..... 4.50	NY..... 25.98	IN..... 22.86	IN..... 43.67	MA..... 26.28	NE..... 17.46	MD..... 6.34	IA..... 1.13	CO..... 2.49		
20	AL..... 50.77	GA..... 4.39	WA..... 25.58	MO..... 22.79	KS..... 43.53	TX..... 26.02	OH..... 17.23	CT..... 6.28	WV..... 1.09	NJ..... 2.46		
21	WI..... 50.32	MI..... 4.34	GA..... 25.55	ND..... 22.78	TX..... 43.41	AL..... 25.94	NH..... 17.21	PA..... 6.16	AR..... 1.06	AR..... 2.42		
22	KY..... 50.19	ME..... 4.22	NC..... 25.35	WI..... 22.09	PA..... 42.95	OH..... 25.90	MD..... 17.20	VA..... 5.90	LA..... 1.05	OH..... 2.41		
23	LA..... 49.75	DE..... 4.16	WI..... 25.20	SC..... 22.07	LA..... 42.67	KY..... 25.89	WI..... 17.18	LA..... 5.83	KY..... 1.02	KY..... 2.41		
24	IA..... 49.74	WY..... 4.10	IN..... 25.10	FL..... 21.98	MT..... 42.47	IN..... 25.74	MO..... 17.14	KY..... 5.80	AK..... 1.02	TX..... 2.40		
25	UT..... 49.52	VT..... 4.04	ME..... 24.32	SD..... 21.09	IA..... 42.21	IA..... 25.70	LA..... 17.00	NE..... 5.72	MI..... .98	DE..... 2.36		
26	MD..... 49.52	TN..... 3.99	OH..... 24.13	MI..... 19.92	NH..... 41.74	MT..... 25.61	IN..... 17.00	OH..... 5.72	NM..... .97	MT..... 2.34		
27	NE..... 49.30	NC..... 3.93	OR..... 23.99	CO..... 19.80	NE..... 41.53	PA..... 25.51	NC..... 17.00	NM..... 5.71	WY..... .94	IN..... 2.34		
28	HI..... 48.64	RI..... 3.89	OK..... 23.87	LA..... 19.58	MD..... 41.48	CT..... 25.14	MT..... 16.99	MS..... 5.56	NY..... .90	VA..... 2.32		
29	MT..... 47.80	OR..... 3.86	NJ..... 23.82	MT..... 18.48	MA..... 41.25	LA..... 25.09	PA..... 16.86	IA..... 5.56	CT..... .88	NH..... 2.30		
30	DE..... 47.71	PA..... 3.85	NV..... 23.73	KS..... 18.23	OR..... 41.00	MD..... 25.02	ND..... 16.86	HI..... 5.47	IN..... .82	CT..... 2.30		
31	CT..... 47.16	IN..... 3.78	MT..... 23.60	OK..... 17.60	HI..... 40.63	DE..... 24.69	MN..... 16.85	SC..... 5.36	ID..... .79	RI..... 2.28		
32	OK..... 46.65	OH..... 3.76	IA..... 23.15	OR..... 17.58	DE..... 40.62	HI..... 24.53	VA..... 16.65	MN..... 5.22	NV..... .71	NC..... 2.27		
33	NH..... 46.50	IL..... 3.74	TX..... 22.69	UT..... 17.12	IL..... 40.45	UT..... 24.42	CT..... 16.50	ID..... 5.12	TN..... .70	WI..... 2.28		
34	IL..... 46.41	IA..... 3.68	LA..... 21.83	AZ..... 17.10	CT..... 40.31	MN..... 24.22	IL..... 16.40	IL..... 4.99	CO..... .87	MO..... 2.26		
35	CA..... 45.85	MO..... 3.49	MD..... 20.80	WV..... 16.90	MO..... 39.97	OR..... 24.12	AL..... 16.40	CA..... 4.87	RI..... .66	LA..... 2.26		
36	MN..... 45.73	FL..... 3.48	AZ..... 20.39	AK..... 16.62	OK..... 39.81	MO..... 24.11	UT..... 15.95	MT..... 4.82	GA..... .64	UT..... 2.24		
37	OR..... 45.43	NY..... 3.38	RI..... 19.75	TN..... 16.61	VA..... 39.40	VA..... 24.02	DE..... 15.93	AR..... 4.82	TX..... .63	NE..... 2.20		
38	ND..... 45.38	KS..... 3.31	MA..... 18.95	KY..... 15.86	ND..... 39.25	IL..... 23.78	ID..... 15.86	ND..... 4.76	VA..... .63	OK..... 2.16		
39	MA..... 45.00	WA..... 3.30	PA..... 18.62	AL..... 15.54	CA..... 38.83	ND..... 23.59	HI..... 15.79	NV..... 4.70	OR..... .61	ID..... 2.15		
40	MO..... 44.63	WI..... 3.04	MO..... 18.35	MS..... 15.53	MN..... 37.92	CA..... 23.24	MA..... 15.63	CO..... 4.53	SC..... .56	IL..... 2.08		
41	ID..... 43.69	DE..... 3.02	CT..... 18.14	NV..... 14.87	UT..... 37.86	NC..... 22.88	CA..... 15.49	OK..... 4.46	MA..... .52	NY..... 2.04		
42	VA..... 43.63	VA..... 2.69	NH..... 17.94	DE..... 14.65	ID..... 37.43	ID..... 22.84	OK..... 15.37	MO..... 4.42	AZ..... .47	WA..... 2.01		
43	NC..... 43.07	NV..... 2.67	VA..... 17.88	NC..... 13.80	NC..... 36.23	OK..... 22.39	TN..... 15.31	KS..... 4.41	DE..... .45	TN..... 1.98		
44	FL..... 42.04	MD..... 2.65	TN..... 17.60	CA..... 13.79	TN..... 35.36	TN..... 22.34	SD..... 14.46	TN..... 4.35	WA..... .41	FL..... 1.89		
45	AZ..... 42.02	CO..... 2.65	FL..... 16.58	MN..... 13.05	CO..... 35.25	SD..... 21.00	OR..... 14.27	WA..... 4.27	NC..... .40	ND..... 1.87		
46	NV..... 41.27	MN..... 2.58	CO..... 16.53	WA..... 12.10	SD..... 35.05	CO..... 20.54	WA..... 14.11	NC..... 4.10	UT..... .40	PA..... 1.77		
47	WA..... 40.98	NH..... 2.42	ND..... 16.38	ID..... 10.90	WA..... 34.58	WA..... 20.52	AZ..... 13.76	SD..... 3.83	CA..... .36	MA..... 1.73		
48	SD..... 40.91	MA..... 2.30	NE..... 16.27	NM..... 8.85	AZ..... 34.36	FL..... 20.17	CO..... 13.65	AZ..... 3.81	MD..... .36	AZ..... 1.71		
49	CO..... 38.98	DC..... 2.28	IL..... 15.68	AR..... 6.86	NV..... 33.80	NV..... 19.93	NV..... 13.05	FL..... 3.74	DC..... .34	SD..... 1.68		
50	TN..... 38.20	NJ..... 2.24	SD..... 13.60	VT..... 3.14	FL..... 33.50	AZ..... 19.45	FL..... 12.70	TX..... 3.30	HI..... .33	DC..... 1.59		
51	DC..... 32.60	CT..... 1.99	DC..... -	HI..... 1.47	DC..... 28.33	DC..... 13.85	DC..... 8.00	DC..... .87	FL..... .31	MN..... 1.56		

<sup>1</sup>Includes amounts not shown separately.

Note: See Appendix B for a description of state-specific reporting anomalies. Revenue from and payments to other school systems are excluded to avoid double counting. Expenditure for adult education, community services, and other non-elementary-secondary programs are also excluded. Some data appear under local sources for Hawaii's state-operated school system for consistency with data presented for all other school systems. Data used to calculate rankings from U.S. Department of Commerce, Bureau of Economic Analysis; Internet release date (for revised state personal income estimates): March 25, 2010 (2007 data).