

2009 K-12 EDUCATION COMPARATIVE DATA REPORT

Prepared for:
Fiscal Affairs and Government Operations Committee
Southern Legislative Conference
Council of State Governments

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ABOUT THE REPORT

This report consists of two parts. The first part of the report consists of a compilation of education-related data derived from other sources.

The second part of the report consists of a compilation of data derived from a survey of the Southern Legislative Conference states. There are three sections of data presented in the second part: (1) Salaries and benefits; (2) appropriations and expenditures; and (3) education statistics. The data that are presented in the tables are responses of the States to the questions presented in the Survey Indexed to Tables part of this report. In order to make the data more comparable, the states were requested to use data from the 2007-2008 school/fiscal year if possible. If use of data from the 2007-2008 school/fiscal year was not possible, states were requested to use the most up-to-date data available. The year from which the data were derived is presented in the table beside the data. Additionally, the states also were given the opportunity to explain their answers in a comments section. A comments section is presented at the end of each of the three sections in the second part of this report. In addition to being viewed in this report, the data compiled in the second part of this report also may be viewed online at the following address:

<http://www.legis.state.wv.us/Surveys/educsurv/edsurv-menu.cfm>

Hank Hager, West Virginia Senate Education Committee, compiled this report. David Martin and Randy Cain, West Virginia Public Information, developed and maintained the Internet site set up for data collection. Staff from the departments of education of the sixteen Southern Legislative Conference states provided the information for the second part of the report. Additionally, three organizations were important sources of information. These organizations are the National Center for Education Statistics, the American Federation of Teachers and the U.S. Census Bureau.

PART I

DATA DERIVED FROM OTHER SOURCES

**NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS
AVERAGE SCALE SCORES**

State	Math 4th Grade 2009	Math 8th Grade 2009	Reading 4th Grade 2009	Reading 8th Grade 2009	Science 4th Grade 2005	Science 8th Grade 2005	Writing 4th Grade 2002	Writing 8th Grade 2007
Alabama	228	269	216	255	142	138	140	148
Arkansas	238	276	216	258	147	144	145	151
Florida	242	279	226	264	150	141	158	158
Georgia	236	278	218	260	148	144	149	153
Kentucky	239	279	226	267	158	153	154	151
Louisiana	229	272	207	253	143	138	142	147
Maryland	244	288	226	267	149	145	157	---
Mississippi	227	265	211	251	133	132	141	142
Missouri	241	286	224	267	158	154	151	153
North Carolina	244	284	219	260	149	144	159	153
Oklahoma	237	276	217	259	150	147	142	153
South Carolina	236	280	216	257	148	145	145	148
Tennessee	232	275	217	261	150	145	149	156
Texas	240	287	219	260	150	143	154	151
Virginia	243	286	227	266	161	155	157	157
West Virginia	233	270	215	255	151	147	147	146
SLC	238	281	220	261	150	144	152	153
Nation	239	282	220	262	149	147	153	154

Source: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP).

**PERSONS 25 YEARS OLD AND OVER WITH A BACHELOR'S DEGREE OR MORE
2008**

State	Percent	National Rank
Alabama	22.0	44
Arkansas	18.8	49
Florida	25.8	27
Georgia	27.5	19
Kentucky	19.7	47
Louisiana	20.3	46
Maryland	35.2	4
Mississippi	19.4	48
Missouri	25.0	33
North Carolina	26.1	26
Oklahoma	22.2	43
South Carolina	23.7	39
Tennessee	22.9	41
Texas	25.3	30
Virginia	33.7	6
West Virginia	17.1	50
United States	27.7	Not applicable

Source: U.S. Census Bureau

STATE PUBLIC SCHOOL DATA

State	# Of Local School Districts 2007-08	# Of Schools 2007-08	# Of Charter Schools 2007-08	Per-Pupil Expenditures 2007-08	Pupil/Teacher Ratios 2007-08	# Of FTE Teachers 2007-08
Alabama	134	1,629	0	\$8,419	14.8	50,420
Arkansas	245	1,133	32	\$8,430	14.1	33,882
Florida	67	4,360	433	\$8,555	15.8	168,737
Georgia	180	2,601	67	\$9,276	14.1	116,857
Kentucky	174	1,568	0	\$7,978	15.3	43,536
Louisiana	69	1,559	51	\$9,228	14.0	48,610
Maryland	24	1,465	30	\$11,857	14.3	59,320
Mississippi	152	1,074	1	\$7,460	14.7	33,560
Missouri	524	2,438	39	\$8,671	13.4	68,430
North Carolina	116	2,562	100	\$7,941	14.0	106,562
Oklahoma	539	1,812	15	\$7,484	13.7	46,735
South Carolina	86	1,206	29	\$8,585	15.0	47,382
Tennessee	136	1,731	12	\$7,311	14.9	64,659
Texas	1,033	9,082	453	\$7,978	14.5	321,929
Virginia	134	2,256	4	\$10,271	17.1	71,861
West Virginia	55	781	0	\$9,763	13.9	20,306
SLC State Average	229	2,329	84	--	--	86,852

-- Not available.

Source: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP) State Profiles.

**PUBLIC SCHOOL REVENUES
2007-08**

State	Total Revenue	% Of Revenue From Local Sources	% Of Revenue From State Sources	% Of Revenue From Federal Sources
Alabama	\$7,693,742,000	29.8%	60.5%	9.7%
Arkansas	\$4,674,053,000	32.5%	56.7%	10.8%
Florida	\$29,321,189,000	52.5%	38.8%	8.6%
Georgia	\$18,671,345,000	46.6%	45.4%	8.0%
Kentucky	\$6,561,268,000	31.9%	57.3%	10.8%
Louisiana	\$7,861,130,000	38.4%	44.8%	16.8%
Maryland	\$13,060,333,000	52.4%	42.1%	5.5%
Mississippi	\$4,388,016,000	29.4%	54.5%	16.1%
Missouri	\$9,876,930,000	58.6%	33.3%	8.1%
North Carolina	\$12,426,731,000	24.3%	65.7%	10.0%
Oklahoma	\$5,482,414,000	34.0%	54.2%	11.8%
South Carolina	\$7,773,773,000	40.0%	50.8%	9.2%
Tennessee	\$8,230,341,000	43.9%	45.6%	10.5%
Texas	\$45,574,722,000	45.2%	44.8%	10.0%
Virginia	\$14,527,472,000	52.9%	41.0%	6.2%
West Virginia	\$3,166,494,000	29.9%	59.1%	10.9%
SLC	\$199,289,953,000	44.0%	46.5%	9.4%
United States	\$584,728,896,000	43.5%	48.3%	8.2%

Note: Local revenues include intermediate revenues. United States totals include the 50 states and the District of Columbia. The total revenues and local source percentage for North Carolina are affected by redistribution of reported values to correct for missing data items.

Source: Zhou, L. (2010). *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2007-08 (Fiscal Year 2008)* (NCES 2010-326). U.S. Department of Education. Washington DC: National Center for Education Statistics. SLC data was calculated using data from this source.

STUDENT DATA BY STATE

State	Number Enrolled 2007-08	% In Title I Schools 2007-08	% With IEPs 2007-08	% in LEP Programs 2007-08	% Eligible for Free/Reduced Lunch 2007-08
Alabama	744,865	53.9%	11.4%	2.8%	50.7%
Arkansas	479,016	66.8%	13.8%	5.4%	56.2%
Florida	2,666,811	61.4%	14.6%	8.7%	45.6%
Georgia	16,649,589	49.4%	11.5%	4.9%	51.0%
Kentucky	666,225	81.7%	16.4%	1.9%	51.1%
Louisiana	681,038	78.1%	12.9%	1.3%	63.2%
Maryland	845,700	18.7%	12.3%	--	33.4%
Mississippi	494,122	68.7%	13.2%	1.1%	66.9%
Missouri	917,188	40.3%	15.1%	--	39.5%
North Carolina	1,489,492	34.6%	13.1%	8.7%	31.3%
Oklahoma	642,065	59.5%	14.8%	5.9%	55.2%
South Carolina	712,317	75.2%	14.5%	1.9%	51.5%
Tennessee	964,259	72.8%	11.3%	2.7%	49.3%
Texas	4,674,832	64.2%	10.1%	9.7%	47.7%
Virginia	1,230,857	26.1%	13.7%	6.9%	31.4%
West Virginia	282,535	36.1%	16.7%	0.8%	49.2%
SLC*	19,140,911	55.8%	12.7%	5.9%	46.3%
United States*	49,292,507	60.0%	11.9%	5.2%	40.4%

-- Not available.

*The percentages in these rows were calculated from data derived from the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD). For any state in which necessary data is not available to calculate the applicable percentage, none of the state's data is included in the calculation of the percentages for the SLC and the United States.

Source: U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, National Assessment of Educational Progress (NAEP) State Profiles.

**AVERAGE TEACHER SALARIES
2006-07**

State	Average Salary	Comments
Alabama	\$43,389	
Arkansas	\$44,493	
Florida	\$47,219	Includes extra-duty pay
Georgia	\$49,836	
Kentucky	\$43,787	
Louisiana	\$42,816	Includes extra-duty pay
Maryland	\$56,927	
Mississippi	\$40,182	
Missouri	\$40,384	
North Carolina	\$46,137	
Oklahoma	\$42,379	Includes employer pick-up of employee pension contributions where applicable and includes fringe benefits such as healthcare where applicable
South Carolina	\$44,335	
Tennessee	\$43,815	Includes extra-duty pay
Texas	\$45,392	
Virginia	\$49,130	Includes extra-duty pay
West Virginia	\$40,534	Includes extra-duty pay
U.S.	\$51,009	

Source: Di Carlo, Matthew; Johnson, Nate; Cochran, Pat (2007). *Survey and Analysis of Teacher Salary Trends 2007*. American Federation of Teachers, AFL-CIO. Copyright © AFT 2008.

AVERAGED FRESHMAN GRADUATION RATE OF PUBLIC HIGH SCHOOL STUDENTS, BY STATE

State	2007-08
Alabama	69.0
Arkansas	76.4
Florida	66.9
Georgia	65.4
Kentucky	74.4
Louisiana	63.5
Maryland	80.4
Mississippi	63.9
Missouri	82.4
North Carolina	72.8
Oklahoma	78.0
South Carolina	--
Tennessee	74.9
Texas	73.1
Virginia	77.0
West Virginia	77.3
SLC*	72.3
United States	74.9

Source: Stillwell, R. (2010). *Public School Graduates and Dropouts From the Common Core of Data: School Year 2007-08* (NCES 2010-341). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC.

--Not available.

*The averaged freshman graduation rate for the SLC was computed from data provided in the above referenced document. Since not enough data is included to calculate an averaged freshman graduation rate for South Carolina, the calculation of the averaged freshman graduation rate for the SLC does not include any South Carolina data.

PART II

DATA DERIVED FROM SURVEY OF STATES

Survey Indexed to Tables

Section 1. Salaries and Benefits.

1.1 Average annual gross salary for principals excluding benefits that are in addition to gross salary. Please include the amounts from all sources including federal, state and local funds. Please include head principals only, and not vice principals or assistant principals.

1.2 Average annual gross salary for service personnel excluding benefits that are in addition to gross salary. Please include the amounts from all sources including federal, state and local funds. Service Personnel means those who serve the school or schools as a whole, in a nonprofessional capacity, including such areas as secretarial, custodial, maintenance, transportation, school lunch and as aides.

1.3 Average annual gross salary for bus drivers excluding benefits that are in addition to gross salary. Please include the amounts from all sources including federal, state and local funds.

1.4 Average annual gross salary for custodians excluding benefits that are in addition to gross salary. Please include the amounts from all sources including federal, state and local funds.

1.5 Average annual gross salary for cooks excluding benefits that are in addition to gross salary. Please include the amounts from all sources including federal, state and local funds.

1.6 Average annual gross salary for secretaries excluding benefits that are in addition to gross salary. Please include the amounts from all sources including federal, state and local funds.

1.7 Does the state set minimum sick leave benefits for teachers? If yes, please specify the minimum number of days per year that are required by the State.

1.8 Does the state set minimum sabbatical leave benefits for teachers? If yes, please specify the minimum number of days per year that are required by the State.

1.9 Retirement.

- (a) Age and/or years of service at which teachers may retire with full benefits. If your state currently has an old and a new retirement system for teachers, please use the age that a teacher may retire with full benefits under the most recent retirement system. If your answer is longer than just listing the age or years of service, please answer "See comments" and place your answer in the comments section.
- (b) Average teacher retirement age.

1.10 Are social security benefits used in calculating retirement benefits for school employees?

1.11 Annual turnover rate for teachers. For the purpose of responding to this question, the annual turnover rate for teachers is the percentage of teachers who left positions in their school and did not return to the same or another position at the same school from the beginning of one school year to

the beginning of the next school year. Also, for the purpose of responding to this question, "teachers" includes all personnel employed as professionals at a school such as classroom teachers, principals, librarians, guidance counselors, etc. Lastly, please round your answer to the nearest tenth of a percent.

1.12 Expenditures for medical benefits. Please include the amounts from all sources including federal, state and local funds.

Section 2. Appropriations and Expenditures.

2.1 Total expenditures for K-12 education. Please include the amounts from all sources including federal, state and local funds.

2.2 Percentage of general revenue appropriated for K-12 education. General Revenue means moneys placed in the major revenue fund of the state and expended pursuant to specific appropriations by the legislature. Please round answer to the nearest tenth of a percent.

2.3 Total expenditures for:

- (a) Special education;
- (b) LEPS (limited English proficiency students);
- (c) Vocational education;
- (d) Gifted programs.

Please include the amounts from all sources including federal, state and local funds.

2.4 Total expenditures for:

- (a) Instruction
- (b) Administration
- (c) Construction and acquisition of facilities
- (d) Facility maintenance

Please include the amounts from all sources including federal, state and local funds.

2.5 Annual expenditures for textbooks. Please include the amounts from all sources including federal, state and local funds.

2.6 Annual expenditures for computer hardware. Please include the amounts from all sources including federal, state and local funds.

2.7 Annual expenditures for computer software. Please include the amounts from all sources including federal, state and local funds.

2.8 Annual expenditures for computer-related staff development. Please include the amounts from all sources including federal, state and local funds.

2.9 Annual expenditures for any other computer-related purposes. Please include the amounts from all sources including federal, state and local funds.

2.10 School lunch programs.

- (a) Total expenditures for school lunch programs including amounts from state and federal funds.
- (b) Average daily participation.

2.11 Schooling for children under the age of five.

- (a) Expenditures for schooling of children under the age of 5. Please include the amounts from all sources including federal, state and local funds.
- (b) Number of students served.

2.12 List all funding instruments for K-12 education and the percent of these funds dedicated to K-12 education. If there is insufficient space for your answer, please answer "See comments" and place your answer in the comments section. Also, please round percentages to the nearest tenth of a percent.

Section 3. Education Statistics.

3.1 Average number of students enrolled in elementary schools.

- (a) Number of schools with 0-99 students enrolled.
- (b) Number of schools with 100-249 students enrolled.
- (c) Number of schools with 250-499 students enrolled.
- (d) Number of schools with 500-999 students enrolled.
- (e) Number of schools with 1000-1499 students enrolled.
- (f) Number of schools with 1500 or more students enrolled.

3.2 Average number of students enrolled in middle schools and junior high schools.

- (a) Number of schools with 0-99 students enrolled.
- (b) Number of schools with 100-249 students enrolled.
- (c) Number of schools with 250-499 students enrolled.
- (d) Number of schools with 500-999 students enrolled.
- (e) Number of schools with 1000-1499 students enrolled.
- (f) Number of schools with 1500 or more students enrolled.

3.3 Average number of students enrolled in high schools.

- (a) Number of schools with 0-99 students enrolled.
- (b) Number of schools with 100-249 students enrolled.
- (c) Number of schools with 250-499 students enrolled.
- (d) Number of schools with 500-999 students enrolled.

- (e) Number of schools with 1000-1499 students enrolled.
- (f) Number of schools with 1500 or more students enrolled.

3.4 Average number of students enrolled in each school district.

3.5 Ratio of students to each cook.

3.6 Ratio of students to each bus driver.

3.7 Length of state-mandated yearly employment terms for teachers, if any. Please answer "Not applicable" if there is no state-mandated yearly employment term for teachers in your state.

3.8 Length of state-mandated yearly employment terms for principals, if any. Please answer "Not applicable" if there is no state-mandated yearly employment term for principals in your state.

3.9 Length of state-mandated yearly employment terms of service personnel, if any. See question 1.2 for definition of "service personnel". Please answer "Not applicable" if there is no state-mandated yearly employment term for service personnel in your state.

3.10 Length of state-mandated yearly employment terms of central office employees, if any. Please answer "Not applicable" if there is no state-mandated yearly employment term for central office employees in your state.

3.11 State ratio of instructional staff to administrative staff.

3.12 Total state K-12 student population:

- (a) Enrolled in special education;
- (b) Determined to have LEP (Limited English Proficiency);
- (c) Enrolled in a gifted program;
- (d) Enrolled in vocational education.

3.13 State student retention rates for each of the following (Please round each answer to the nearest tenth of a percent):

- (a) Grades K-3;
- (b) Grades 4-6;
- (c) Grades 7-8;
- (d) Grades 9-12.

3.14 Instructional time.

- (a) Number of annual instructional days required by the state.
- (b) Number of instructional hours per day required by the state. If the required instructional hours per day are different for different grade levels, please include the range of the required instructional hours per day in the answer (i.e. 4.5 - 6.5), and then include the required instructional hours per day for each education level in the comments section.

SECTION 1. SALARIES AND BENEFITS.

Salaries

State	Principals 1.1	Yr 1.1	Service Personnel 1.2	Yr 1.2
Alabama	\$79,971	07-08	\$18,784	07-08
Arkansas	\$73,728	07-08	\$19,254	07-08
Florida	\$88,848	07-08	\$23,928	07-08
Georgia	\$95,004	07-08	\$21,403	07-08
Kentucky	\$81,809.07	07-08	\$20,160.13	07-08
Louisiana	\$73,910 (Budgeted)	07-08	\$19,486 (Budgeted)	07-08
Maryland	\$110,119	07-08	Not available	07-08
Mississippi	\$72,842	07-08	Not available	07-08
Missouri	\$74,296	06-07	Not available	06-07
North Carolina	\$80,974	07-08	Not available	07-08
Oklahoma	\$63,692	07-08	\$17,916	07-08
South Carolina	\$83,257	07-08	Not available	07-08
Tennessee	\$73,895	07-08	Not available	07-08
Texas	\$76,632	07-08	\$21,579	07-08
Virginia	\$89,007	07-08	\$21,754.61	07-08
West Virginia	\$67,960	07-08	\$24,856	07-08

Support Staff Salaries

State	Bus Drivers 1.3	Yr 1.3	Custodians 1.4	Yr 1.4	Cooks 1.5	Yr 1.5	Secretaries 1.6	Yr 1.6
Alabama	\$14,386	07-08	\$20,759	07-08	\$16,150	07-08	\$29,203	07-08
Arkansas	\$11,277	07-08	Not available	07-08	\$13,184	07-08	\$25,558	07-08
Florida	\$17,394	07-08	\$21,505	07-08	\$14,108	07-08	\$31,843	07-08
Georgia	\$15,427	07-08	\$23,406	07-08	\$13,238	07-08	\$26,898	07-08
Kentucky	\$19,552.59	07-08	\$20,154.17	07-08	\$20,089.86	07-08	\$20,168.11	07-08
Louisiana	\$18,620 (Budgeted)	07-08	\$20,258 (Budgeted)	07-08	\$15,840 (Lunchroom worker)	07-08	\$24,642 (Budgeted)	07-08
Maryland	Not available	07-08	Not available	07-08	Not available	07-08	Not available	07-08
Mississippi	\$8,550	07-08	\$15,545	07-08	\$10,217	07-08	\$21,470	07-08
Missouri	Not available	06-07	Not available	06-07	Not available	06-07	Not available	06-07
North Carolina	\$19,635	07-08	\$19,635	07-08	\$19,635	07-08	\$30,314	07-08
Oklahoma	\$15,469	07-08	\$19,600	07-08	\$12,396	07-08	\$20,510	07-08
South Carolina	See comments	07-08	Not available	07-08	Not available	07-08	Not available	07-08
Tennessee	Not available	07-08	Not available	07-08	Not available	07-08	Not available	07-08
Texas	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08
Virginia	Not available	07-08	Not available	07-08	Not available	07-08	\$32,204.13	07-08
West Virginia	\$22,523	07-08	\$25,224	07-08	\$20,914	07-08	\$28,674	07-08

Employment Benefits

State	Sick Benefits? 1.7	Minimum Sick Benefits 1.7a	Yr 1.7a	Sabbatical Benefits? 1.8	Minimum Sabbatical Benefits 1.8a	Yr 1.8a	Age/Years to Retire 1.9a	Average Teacher Retirement Age 1.9b	Yr 1.9b	Social Security Considered 1.10	Yr 1.10
Alabama	Yes	5	07-08	No	Not applicable	07-08	25 yrs. of service	Not available	07-08	No	07-08
Arkansas	Yes	1/month	07-08	No	Not applicable	07-08	See comments	Not available	07-08	No	07-08
Florida	Yes	See comments	07-08	No	See comments	07-08	See comments	63	07-08	No	07-08
Georgia	Yes	1.25/month	07-08	No	Not applicable	07-08	30 yrs. of service	56	07-08	No	07-08
Kentucky	Yes	10	07-08	No	Not applicable	07-08	See comments	Not available	07-08	No	07-08
Louisiana	Yes	See comments	07-08	Yes	See comments	07-08	40 yrs. of service	58.91	07-08	No	07-08
Maryland	Yes	1/month	07-08	No	Not applicable	07-08	See comments	Not available	07-08	No	07-08
Mississippi	Yes	7	07-08	Yes	See Comments	07-08	See comments	Not available	07-08	No	07-08
Missouri	No	Not applicable	06-07	No	Not applicable	06-07	See comments	57	06-07	No	06-07
North Carolina	Yes	1/month (10)	07-08	No	See comments	07-08	See comments	Not available	07-08	No	07-08
Oklahoma	Yes	10	07-08	No	Not applicable	07-08	See comments	See comments	06-07	No	07-08
South Carolina	Yes	12	07-08	No	Not applicable	07-08	See comments	Not available	07-08	No	07-08
Tennessee	Yes	See comments	07-08	No	Not applicable	07-08	See comments	Not available	07-08	No	07-08
Texas	Yes	See comments	07-08	See comments	See comments	07-08	See comments	59.8	07-08	No	07-08
Virginia	Yes	10	07-08	No	Not available	07-08	See comments	Not available	07-08	See comments	07-08
West Virginia	Yes	15	07-08	No	Not applicable	07-08	See comments	59.68	07-08	No	07-08

Employment Statistics

State	Teacher Turnover 1.11	Yr 1.11	Medical Expenses 1.12	Yr 1.12
Alabama	Not available	07-08	\$888,613,093	07-08
Arkansas	19.8%	07-08	\$100,812,669	07-08
Florida	7.95%	07-08	See comments	07-08
Georgia	9.2%	07-08	Not available	07-08
Kentucky	Not available	07-08	\$382,143.59	07-08
Louisiana	19.97% (See Comments)	07-08	\$668,384,556	07-08
Maryland	Not available	07-08	Not available	07-08
Mississippi	11.4%	07-08	\$275,628,364	07-08
Missouri	Not available	06-07	Not available	06-07
North Carolina	13.9%	07-08	See comments	07-08
Oklahoma	10%	07-08	See comments	07-08
South Carolina	10.7%	07-08	Not available	07-08
Tennessee	Not available	07-08	\$634,434,942	07-08
Texas	15.2%	07-08	\$1,743,587,708	07-08
Virginia	Not available	07-08	\$756,194,453.74	07-08
West Virginia	Not available	07-08	\$247,482,336	07-08

COMMENTS FOR SECTION 1. SALARIES AND BENEFITS.

State	Comments
Alabama	<p>1.7(a) Teachers earn a minimum of 5 days each contract year (187 day contract). Unused days may be carried over each year and accumulated.</p> <p>1.9(a) Teachers are eligible for retirement benefits after 25 years of service credit. There is no minimum age requirement.</p>
Arkansas	<p>1.7 Each teacher earns sick leave at a minimum rate of one day per month for which the teacher is contracted at full pay. Unused sick leave is accumulated at the rate of one day per month or major portion thereof employed until ninety (90) days have been accumulated. Sick leave may be taken for personal illness or illness of the immediate family. Teachers can transfer up to ninety (90) days of any unused sick leave credit when transferring to another Arkansas School District, educational cooperative, state education agency, or two year college.</p> <p>1.9(a) Teachers may retire with full benefits at 60 years of age and five or more years of actual service or after 28 years of service.</p> <p>1.12 School districts are required to pay a minimum of \$131 per month for each eligible employee electing to participate in the public school employee's health insurance program.</p>
Florida	<p>1.7 Instructional staff are entitled to four (4) days of sick leave on the first day of employment, and earn one (1) day each month thereafter.</p> <p>1.8 The state does not set a minimum for sabbatical leave. However, a maximum is set; that is, a teacher may use sabbatical leave for a period not to exceed one year.</p> <p>1.9 For what is termed as normal retirement, the age is 60 or 62 depending on the teacher's membership date into the retirement system.</p> <p>1.12 School districts can report expenditures for medical benefits to the state as a separate category or as part of a flexible benefit plan which includes a group of benefits. Therefore, the state cannot accurately capture total expenditures for this benefit.</p>
Georgia	<p>Responses to 1.3 and 1.5 do not include figures from Gwinnett County Schools. Gwinnett County Schools reports the salary data for these job categories on an hourly basis rather than a yearly basis.</p>
Kentucky	<p>1.9(a) Teachers may retire with full benefits at age 55 or after 27 years of experience.</p>
Louisiana	<p>1.1 - 1.6 The responses are the amount budgeted by the district. It includes the local supplement, but some districts have additional supplements that are tied to a certain tax, and the actual amount is not known at the time the budgets are developed. The actual salaries are usually higher than the amount budgeted.</p> <p>1.7 10 days sick leave per year with an additional 90 days of extended sick leave in a rotating six-year period.</p> <p>1.8 Eligible for two semesters after 12 consecutive semesters of employment; and eligible for one semester after six consecutive semesters</p>

State	Comments
	<p>of employment.</p> <p>1.9(b) The average age of retirees who retired between 7/1/2007 and 6/30/2008. This includes those who retired on disability.</p> <p>1.12 The response includes expenditures for the medical benefits of retirees.</p>
Maryland	<p>1.2 -1.6 Although Maryland collects overall salaries of non-teaching staff, it does not break it down by category.</p> <p>1.9(a) For full retirement benefits in the current system: 62 years of age and 30 years of service. Maryland has both a "new" and "old" retirement system with many options, including a bifurcated system allowing teachers in the pre-1981 system to be involved with both. The new system allows such options as retiring at 55 with 15 years of service with a lower pension.</p>
Mississippi	<p>1.7 Teachers may accumulate sick days.</p> <p>1.8 Up to 3 years is provided under the administrator sabbatical program.</p> <p>1.9(a) Age is not a factor when qualifying for retirement. A teacher may retire with full benefits after 25 years of service.</p>
Missouri	<p>1.9(a) Teachers may retire with full benefits after 30 years of service at any age, at age 60 with 5 years of service, or when the sum of age plus years of service equals 80 or more (Rule of 80).</p> <p>1.10 When a person is eligible for social security benefits, the Public School Retirement System benefits offset some of the social security benefits. The person's social security benefits are lower than they would have been if the person had no PSRS benefits.</p>
North Carolina	<p>1.1-1.6 The average salary includes federal or local supplements, if applicable. In NC's 115 LEAs, the federal dollars and local vary greatly.</p> <p>1.1-1.6 The salaried positions are allotted by the state depending on the individual schools average daily membership and not by local requests.</p> <p>1.1-1.6 More information relevant to average salaries can be found at www.ncpublicschools.org/docs/fbs/resources/data/highlights/2008highlights.pdf</p> <p>1.8(a) The NC State Board of Education requires each local school system to develop a policy governing sabbatical benefits for professional employees.</p> <p>1.9(a) Full benefits are received after 30 years of service. After 20 years of service, a person can receive their health benefits for the rest of their life with a small amount of retirement. The employee is "vested" in the retirement system after five years. North Carolina has the 85</p>

State	Comments
	<p>rule, in which a combination of year of service and age equal to 85 will give an employee full benefits. (2007-08 Information)</p> <p>1.10 Included in the choices for retirement is an option referred to as leveling. The retiree can choose to receive an additional portion of funds based on one-half of their estimated social security pay out at 62. NC will advance that one-half as a benefit. When the retiree reaches 62, that person only receives one-half of their social security and the other half is paid back to the NC Retirement System for life. (2007-08 Information)</p> <p>1.11 For a full report of Teacher Turnover in FY2008, please see http://www.ncpublicschools.org/docs/recruitment/surveys/turnover/reasons0708.pdf</p> <p>1.12 The total expenditure for medical expenses is not available. However, the average expenditure for medical benefits per school employee is approximately \$4,097.</p> <p>1.1-1.12 Some answers were not given because there was no evidence of data available. The absence of answers does not mean our state does not collect this information.</p>
Oklahoma	<p>1.9(a) Teachers that entered the Oklahoma Teachers' Retirement System on or before 1992 may retire with full benefits when their age plus years of service equals 80. Teachers that entered the system after 1992 may retire with full benefits when their age plus years of service equals 90.</p> <p>1.9(b) The average teacher retirement age is about 59 years of age. The retired teacher receiving a monthly benefit is 69 years of age. NOTE: We have not received an update from Teacher Retirement System.</p> <p>1.12 The State Legislature provides 100 percent of each teacher's monthly Flexible Benefit Allowance to pay for the teacher's health insurance. This amount was \$364.24 for July-Dec. 2007 and was raised to \$364.24 in January 2008. Teachers could choose to receive this amount to buy into the school district's health plan or to take an in lieu of amount of \$69.71 monthly.</p>
South Carolina	<p>1.2 Data not collected at state level.</p> <p>1.3 \$6.84(0 years of service) to \$10.57 (22+ years of service). Districts supplement an average of \$2.00/hr.</p> <p>1.4 - 1.6 Data not collected at state level.</p> <p>1.9(a) Teachers may retire with full benefits either: (1) after 28 years of service; or (2) at 60 years of age with 10 years of service in system to get benefits.</p>
Tennessee	<p>1.7 One day per month plus any personal and professional leave transferred.</p>

State	Comments
	<p>1.9(a) If participating in the Tennessee Consolidated Retirement System, teachers may retire at age 60 with at least five years of service, OR after 30 years of service at any age.</p>
Texas	<p>1.2 This is average pay for "auxiliary staff". It does not include Educational Aides. Employees of functions that are contracted would not be included. For example, cafeteria workers in a district that has contracted food service operations.</p> <p>1.3 - 1.6 Data is not collected by the state for these roles specifically - only for "auxiliary staff".</p> <p>1.7 State law (Texas Education Code 22.003) provides for a minimum personal leave program of five days per year personal leave that can be accumulated without limit and is transferable among districts. Use of the leave is not limited to illness. The same statute provides for assault leave with an unspecified number of days leave (days necessary to recover) for employees who are physically assaulted during the performance of regular duties. (The Texas Education Code is online at www.capitol.state.tx.us/statutes/statutes.html)</p> <p>1.8 Texas Education Code 21.452 authorizes but does not require local school boards to grant developmental leaves of absence to certain qualifying employees. The leave may be for one school year at one-half salary or for one-half of a school year at full salary.</p> <p>1.9 In general, teachers may retire with full benefits at age 65 with 5 years of service or meet the rule of 80. However, new teachers who start on or after September 1, 2007 must meet age 65 with five years of service credit, or age 60 with at least five years of service credit and meet the rule of 80 to retire with full benefits. This applies to all TRS members. The average teacher retirement age includes all members.</p> <p>1.11 This percent shows the total FTE count of teachers from fall of 06-07 who were subsequently not employed in the district in fall of 07-08 divided by total teacher FTE count for fall of 06-07.</p> <p>1.12 These data include expenditures/expenses made to provide school district personnel with group health and also life insurance benefits for districts that pay life insurance premiums for personnel. It is believed that the overwhelming majority of the amount is for health benefits. The amount does not include employee contributions.</p>
Virginia	<p>1.1 - Data from the 2007-2008 teacher salary report to the General Assembly. The average is based on actual expenditures for salaries divided by the actual FTE positions. Figure represents the 2007-2008 average principal salary.</p> <p>1.2 - Data from the 2007-2008 Annual School Report for technical positions for operations and maintenance, security guards, trades workers, laborers, service workers, and teacher aides.</p> <p>1.3 - Data not available. Virginia does not collect average salary data for bus drivers.</p> <p>1.4 - Data not available. Virginia does not collect average salary data for custodians.</p>

State	Comments
	<p>1.5 - Data not available. Virginia does not collect average salary data for cooks.</p> <p>1.6 - Data from the 2007-2008 Annual School Report for clerical support positions.</p> <p>1.7 - The Virginia Board of Education regulations state that each full-time teacher in public free schools shall earn a minimum of ten sick days each year (8 VAC 20-460-10).</p> <p>1.8 - Virginia does not set minimum sabbatical leave benefits for teachers.</p> <p>1.9(a) - The Virginia Retirement System (VRS) provides that state employees and teachers can retire with full benefits at age 65 if they have at least five years of service. If a state employee or teacher is 50 and has at least 30 years of service, then they may also retire with full benefits.</p> <p>1.9(b) - Data not available. Virginia does not collect data on the average teacher retirement age.</p> <p>1.10 - The Virginia Retirement System (VRS) determines state employee and teacher benefits by a formula that examines age at retirement, average final compensation, and years of service.</p> <p>1.11 - Data not available. Virginia does not collect annual turnover rate for teachers.</p> <p>1.12 - Data from the 2007-2008 Annual School Report as reported for medical expenditures.</p>
West Virginia	<p>1.7 West Virginia Code §18A-4-10 requires 1.5 days per month minimum of personal leave for teachers. West Virginia Code §18-5-45 provides a minimum employment term for teachers of 200 days (10 months). Three of these days may be taken "without cause". The rest may be taken only for accident, sickness, etc.</p> <p>1.8 West Virginia Code §18-2-11 requires the State Board of Education to establish a sabbatical leave program by policy, but provides that participation by each county board of education is optional.</p> <p>1.9(a) House Bill No. 2984, passed during the 2005 regular session of the Legislature, closes the Teacher's Defined Contribution Retirement System to all employees whose initial employment begins after June 30, 2005. Therefore, the State Teachers Retirement System has become the most recent retirement system. Under this system, a teacher may retire with full benefits if they meet one of the following requirements: (1) While still in covered employment, attainment of at least age 60 and completion of 5 or more years of credited service; (2) while still in covered employment, attainment of at least age 55 and completion of 30 or more years of credited service; or (3) while still in covered employment, at any age and completion of 35 or more years of credited service. An individual with 5 or more years of contributing service who terminates employment prior to retirement, but does not withdraw his or her employee contributions, will be</p>

State	Comments
	<p>eligible for retirement benefits at age 62, or at age 60 with 20 years of contributing service.</p> <p>1.9(b) This average teacher retirement age reflects the average retirement age of all members of the Teacher's Retirement System including service personnel retiring between 7-1-07 and 7-1-08. Only those members with unreduced benefits are included in the average. Disability retirements are not included in the average. The members of the Teacher's Retirement includes all members and not just teachers.</p>

SECTION 2. APPROPRIATIONS AND EXPENDITURES.

K-12 Expenditures

State	K-12 Total Expenditure 2.1	Yr 2.1	K-12 % General Revenue Appropriated 2.2	Yr 2.2	Special Education 2.3a	Yr 2.3a	LEPS 2.3b	Yr 2.3b	VOC ED 2.3c	Yr 2.3c	Gifted 2.3d	Yr 2.3d
Alabama	\$8,623,292,723	07-08	67.2%	07-08	\$714,242,676	07-08	Not available	07-08	\$219,758,150	07-08	\$39,673,028	07-08
Arkansas	\$4,657,079,475	07-08	51.6%	07-08	\$386,684,590	07-08	\$17,272,223	07-08	\$122,476,977	07-08	\$33,357,622	07-08
Florida	\$31,051,234,466	07-08	35.6%	07-08	\$5,836,666,621	07-08	\$1,197,305,206	07-08	\$510,608,738	07-08	See comments	07-08
Georgia	\$19,567,281,177	07-08	42.4%	07-08	\$1,601,039,368	07-08	\$157,666,293	07-08	\$345,346,578	07-08	\$297,251,812	07-08
Kentucky	\$6,608,743,197	07-08	43.0%	07-08	\$586,066,418	07-08	\$17,667,297	07-08	\$40,492,621	07-08	\$14,804,213	07-08
Louisiana	\$7,948,433,961	07-08	39.1%	07-08	\$964,710,092	07-08	See comments	07-08	\$117,712,522	07-08	\$77,514,793	07-08
Maryland	\$12,594,858,543	07-08	40.1%	07-08	\$1,354,233,049	07-08	Not available	07-08	Not available	07-08	Not available	07-08
Mississippi	\$4,575,988,892	07-08	44.3%	07-08	\$232,028,304	07-08	Not applicable	07-08	\$46,907,103	07-08	\$41,956,683	07-08
Missouri	\$9,995,759,549	06-07	36.1%	06-07	\$804,447,428	06-07	Not available	06-07	\$144,584,449	06-07	\$52,436,504	06-07
North Carolina	\$11,972,565,790	07-08	37.3%	07-08	\$1,038,674,918	07-08	\$80,125,816	07-08	\$420,337,899	07-08	\$70,108,527	07-08
Oklahoma	\$5,350,158,704	07-08	53.2%	07-08	\$468,617,273	07-08	\$17,099,515	07-08	\$194,658,438	07-08	\$81,361,643	07-08
South Carolina	\$8,388,549,258	07-08	34.5%	07-08	\$507,805,914	07-08	\$1,514,294	07-08	\$159,089,190	07-08	\$56,265,607	07-08
Tennessee	\$8,280,646,989	07-08	20.0%	07-08	\$771,497,900	07-08	Inc. in 2.3a	07-08	\$227,194,348	07-08	Inc. in 2.3a	07-08
Texas	\$51,273,532,249	07-08	43.2%	07-08	\$4,625,650,805	07-08	\$1,234,002,476	07-08	\$959,493,633	07-08	\$416,924,270	07-08
Virginia	\$15,698,903,937	07-08	33.4%	07-08	\$1,811,116,392	07-08	\$84,444,598	07-08	\$426,515,681	07-08	\$279,366,452	07-08
West Virginia	\$3,052,243,831	07-08	45.0%	07-08	\$352,188,433	07-08	Not available	07-08	\$92,622,125	07-08	Not available	07-08

Additional K-12 Expenditures

State	Instruction 2.4a	Yr 2.4a	Administration 2.4b	Yr 2.4b	Construction and Acquisition of Facilities 2.4c	Yr 2.4c	Facility Maintenance 2.4d	Yr 2.4d
Alabama	\$5,081,048,814	07-08	\$263,836,988	07-08	\$688,929,794	07-08	\$643,947,075	07-08
Arkansas	\$2,321,117,034	07-08	\$298,517,572	07-08	\$262,750,565	07-08	\$371,351,163	07-08
Florida	\$16,568,424,954	07-08	\$6,354,539,246	07-08	\$6,129,377,321	07-08	\$650,487,407	07-08
Georgia	\$10,397,216,459	07-08	\$1,648,007,457	07-08	\$2,521,258,823	07-08	\$1,154,878,420	07-08
Kentucky	\$2,996,831,371	07-08	\$402,461,725	07-08	\$620,960,121	07-08	\$551,031,767	07-08
Louisiana	\$4,704,513,899 (See comment)	07-08	\$740,402,359 (See comment)	07-08	\$644,703,757	07-08	\$678,827,011	07-08
Maryland	\$4,449,443,871	07-08	\$306,271,241	07-08	See comments	07-08	\$225,000,539	07-08
Mississippi	\$2,710,200,395	07-08	See comments	07-08	Not available	07-08	\$406,002,669	07-08
Missouri	\$4,928,644,659	06-07	\$856,454,317	06-07	\$634,609,807	06-07	Not available	06-07
North Carolina	\$9,189,134,470	07-08	\$1,732,628,557	07-08	\$1,429,175,597	07-08	\$634,257,694	07-08
Oklahoma	\$2,869,176,341	07-08	\$281,710,381	07-08	\$5,454,526	07-08	\$541,851,502	07-08
South Carolina	\$3,751,694,831	07-08	\$543,394,464	07-08	\$1,076,052,635	07-08	\$585,892,652	07-08
Tennessee	\$5,191,720,999	07-08	\$626,223,458	07-08	\$719,947,197	07-08	\$682,127,630	07-08
Texas	\$29,238,531,170	07-08	\$4,012,073,146	07-08	\$11,911,401,659	07-08	\$4,187,268,340	07-08
Virginia	\$10,096,846,166	07-08	\$566,930,780	07-08	\$1,226,091,534	07-08	\$1,202,105,792	07-08
West Virginia	\$1,553,682,498	07-08	\$656,032,319	07-08	\$232,857,198	07-08	\$283,245,103	07-08

Educational Materials

State	Textbooks 2.5	Yr 2.5	Computer Hardware 2.6	Yr 2.6	Software 2.7	Yr 2.7	Computer Staff Development 2.8	Yr 2.8	Other Computer Related Expenses 2.9	Yr 2.9
Alabama	\$65,466,663	07-08	\$76,355,126	07-08	\$17,346,997	07-08	Not available	07-08	Not available	06-07
Arkansas	\$41,780,594	07-08	\$25,395,190	07-08	\$12,546,802	07-08	Not available	07-08	\$81,787,388	07-08
Florida	\$239,325,713	07-08	Not available	07-08	Not available	07-08	Not available	07-08	Not available	07-08
Georgia	\$148,688,228	07-08	\$208,910,806	07-08	\$78,746,597	07-08	\$10,273,870	07-08	\$8,066,914	07-08
Kentucky	\$38,497,128	07-08	\$73,318,640	07-08	\$16,319,880	07-08	\$2,771,989	07-08	\$4,590,606	07-08
Louisiana	\$64,753,931	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08
Maryland	\$50,617,998	07-08	See comments	07-08	Not available	06708	Not available	07-08	Not available	07-08
Mississippi	\$38,638,767	07-08	Not available	07-08	Not available	07-08	Not available	07-08	Not available	07-08
Missouri	\$91,883,414	06-07	See comments	06-07	See comments	06-07	See comments	06-07	See comments	06-07
North Carolina	\$82,054,232	07-08	\$132,827,849	07-08	\$44,091,979	07-08	Not available	07-08	Not available	07-08
Oklahoma	\$50,466,181	07-08	\$70,410,454	07-08	See comments	07-08	\$2,236,803 See comments	07-08	\$16,515,693	07-08
South Carolina	\$28,311,047	07-08	\$75,284,521	07-08	\$45,418,363	07-08	See comments	07-08	See comments	07-08
Tennessee	\$76,970,063	07-08	Not available	07-08	Not available	07-08	Not available	07-08	Not available	07-08
Texas	\$114,704,739	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08
Virginia	\$489,544,714	07-08	\$113,858,564	07-08	\$30,247,391	07-08	Not available	07-08	\$483,532,586	07-08
West Virginia	\$30,386,477	07-08	\$12,864,635	07-08	\$4,962,530	07-08	\$320,958	07-08	\$11,516,094	07/08

Lunch Program

State	Total Expenditures 2.10a	Yr 2.10a	Average Daily Participation 2.10b	Yr 2.10b
Alabama	Not available	06-07	561,323	06-07
Arkansas	\$213,490,821	07-08	258,816	07-08
Florida	\$1,045,348,003	07-08	See comments	07-08
Georgia	\$774,737,129	07-08	1,199,607	07-08
Kentucky	\$341,274,181	07-08	548,903	07-08
Louisiana	\$348,075,436	07-08	468,624	07-08
Maryland	\$304,587,471	07-08	See comments	07-08
Mississippi	\$131,675,536	07-08	388,628	07-08
Missouri	\$346,178,759	06-07	596,640	06-07
North Carolina	\$723,648,534	07-08	823,599	07-08
Oklahoma	\$281,157,470	07-08	395,925	07-08
South Carolina	\$339,345,096	07-08	467,894 (lunch)	07-08
Tennessee	\$395,162,117	07-08	642,146	07-08
Texas	\$1,259,124,900	07-08	2,878,101	07-08
Virginia	\$169,217,829	07-08	683,311	07-08
West Virginia	\$155,738,031	07-08	190,939	07-08

Student Expenditures

State	Expenditure for Children Under Five 2.11a	Yr 2.11a	Number of Children Under Five 2.11b	Yr 2.11b	Funding Instruments 2.12	Yr 2.12
Alabama	Not available	07-08	Not available	07-08	Education Trust Fund	07-08
Arkansas	Not available	07-08	Not available	07-08	See comments.	07-08
Florida	See comments	07-08	181,637	07-08	See comments	07-08
Georgia	\$221,261,831	07-08	76,491	07-08	See comments	07-08
Kentucky	\$126,129,379	07-08	21,485	07-08	See comments	07-08
Louisiana	\$113,332,902	07-08	26,631	07-08	See comments	07-08
Maryland	Not available	07-08	Not available	07-08	See comments	07-08
Mississippi	See comments	07-08	4,368	07-08	See comments	07-08
Missouri	\$108,625,872	06-07	21,055	06-07	See comments	06-07
North Carolina	Not available	07-08	Not available	07-08	State: 68.8; federal: 7.3; and local: 23.9; see comments	07-08
Oklahoma	See comments	07-08	32,086	07-08	See comments	07-08
South Carolina	\$80,126,589	07-08	24,021	07-08	See comments	07-08
Tennessee	\$79,736,089	08-09	18,000	07-08	See comments	07-08
Texas	\$685,031,195	07-08	193,869	07-08	See comments	07-08
Virginia	\$48,266,828	07-08	12,845	07-08	See comments	07-08
West Virginia	Not available	07-08	12,245	07-08	General revenue through state budget, federal money, certain lottery money	07-08

COMMENTS FOR SECTION 2. APPROPRIATIONS AND EXPENDITURES.

State	Comments
Alabama	<p>2.2 Percentage of Education Trust Fund appropriated to K-12. Does not include General Fund.</p> <p>2.3 Special education expenditure amount includes gifted.</p> <p>2.10(a) Total expenditures solely for the school lunch program are not available. Expenditures for the child nutrition program as a whole are \$472,058,998</p> <p>2.10(b) Average daily meals for school lunch only, including seamless summer (not including atypical summer month of June and July months).</p>
Arkansas	<p>2.2 This is percentage of general revenue actually funded in the final forecast in FY06. Includes Educational Excellence Trust Funds and K-12 Workforce general revenues.</p> <p>2.10(b) Average daily participation for school lunch.</p> <p>2.12 The state funding is General Revenues, and the local is property tax. Total expenditures are broken down as 59% state, 31% local and 10% federal.</p>
Florida	<p>2.1 Total expenditures of \$31,051,234,466 is for PreK-Adult for all governmental funds.</p> <p>2.3(d) Gifted education is included within the matrix of services for ESE students (special education) and expenditures are not captured separately for this program.</p> <p>2.6 - 2.9 Annual expenditures for computer hardware, software, staff development and other computer related purposes are not captured at the state level.</p> <p>2.10(b) Total Average Daily Participation in School Lunch Program for 2007-08 is 1,294,596.</p> <p>2.11(a) The state does not capture PreK expenditures from all sources. Total expenditures in the State Categorical Grant for Preschool Projects in 2007-08 was \$80,370,316.</p> <p>2.12 Federal \$2,521,506,122 (8.75%)</p> <p>State \$11,389,950,872 (39.50%)</p>

State	Comments
	<p>Local \$14,921,297,412 (51.75%)</p> <p>(2007-08 data does not include Adult revenues)</p>
Georgia	<p>2.10(b) Average daily participation in school lunch program is taken from the monthly figures for October 2007(concurrent with FTE-1 count for the 07-08 school year).</p> <p>2.12 Local funds 43.6%; state funds 40.0%; federal funds 7.5%; other funds 8.9%. More specific funding instruments include general revenue, local property taxes, sales tax, lottery and insurance of bonds.</p>
Kentucky	<p>2.8 Kentucky is not able to separate out the dollars for computer related staff development so we report the same dollars originally reported.</p> <p>2.12 All Funding Instruments for K-12 & % funds dedicated to K-12 education-- State funds for elementary and secondary education come from the general fund. Local funds are generated by property taxes, utility gross receipts tax, and occupational license tax.</p>
Louisiana	<p>2.1 Includes Pre-K and Adult Education expenditures.</p> <p>2.3(b) Federal grant expenditures for Limited English Proficient children of \$2,129,856 during FY07/08. Program title: English Language Acquisition, Language Enhancement and Academic Achievement Program for Limited English Proficient children.</p> <p>2.4(a) Instruction includes Instruction, Pupil Support Services, and Instructional Staff Services.</p> <p>2.4(b) Administration includes General Administration, School Administration, Business Services, and Central Services.</p> <p>2.6 - 2.9 We do not break expenditures out to this detail; these items will fall under the category of either materials and supplies or equipment, depending on the cost of the item.</p> <p>2.10 School Lunch Program expenditures and the average daily participation reflects data for only the 69 City/Parish School Districts and does not include data from LSU and Southern Lab, BESE or other Special Schools, Type 2 Charter Schools, or the Recovery School District.</p> <p>2.12 Local = 38.76% (88% of local revenues are sales and property tax revenues); State = 44.33% (86% of state funds are general fund); Federal = 16.91%.</p>
Maryland	<p>2.1 Excludes Debt Principal repayment and Student Activity Fund Expenditures.</p> <p>2.3(b), (c) and (d) Not available for 07-08.</p>

State	Comments
	<p>2.4(c) \$1,243,765,333 in school construction fund.</p> <p>2.6 Expenditures for all instructional equipment was \$54,835,933.</p> <p>2.10(b) Participation - Lunch: 380,545; breakfast: 125,885.</p> <p>2.12 State, federal, local and non-revenue (Ex: sale of property, donations). State revenue includes general funds and special revenue funds as approved by the General Assembly. Federal revenue comes from federal grants and entitlements. Local revenue includes property tax revenues, income tax revenues, bond money and other estimated revenue and funds from all sources.</p>
Mississippi	<p>2.4 Administration is broken out into two (2) categories: 1) General Administration (\$169,944,819) which includes the board of education, executive administration services and business services; and 2) School Administration (\$223,121,183) which includes Principals, Asst. Principal and related office operations.</p> <p>2.6-2.9 School Districts are not required to submit specific spending in these categories.</p> <p>2.11a Since Pre-Kindergarten attendance is not mandatory in MS, school districts that have pre-school programs do not separate this cost when reporting expenditures to the State.</p> <p>2.12 State funds 55.3%; local funds 28.3%; federal funds 16.4%. A detailed list of funding sources is too numerous to set forth here, but a list is available at the following site: http://www.mde.k12.ms.us/Account/2009Report/Recpt09.pdf</p>
Missouri	<p>2.1 Total expenditures include all sources of revenue and are all expenditures including capital and long-term debt.</p> <p>2.2 36.1% is percentage of state K-12 general revenue to total general revenue.</p> <p>2.3(b) The data cannot be disaggregated by characteristic of students.</p> <p>2.4(d) Facility maintenance cannot be disaggregated from operation of plant costs.</p> <p>2.6, 2.7, 2.8 & 2.9 The total of these categories is \$135,763,395.</p> <p>2.11(a) The expenditure amount provided is for early childhood special education. Other early childhood expenditures cannot be disaggregated from the community services function.</p> <p>2.12 State general revenue 36.1%; one cent sales tax 100.0%; cigarette tax 76.4%; lottery 67.3%; gaming 90% of 20% tax; school district property tax 100.0%.</p>

State	Comments
North Carolina	<p>2.11 Unable to get the information.</p> <p>2.12 Includes Child Nutrition - For full report, see page 3 of: http://www.dpi.state.nc.us/docs/fbs/resources/data/highlights/2009highlights.pdf</p>
Oklahoma	<p>2.1 Because Pre-Kindergarten education is simply another grade level in Oklahoma and part of our State Aid Funding Formula, we cannot accurately separate Pre-K from K-12. All data provided in this part is for Pre-K through 12th grade public schools.</p> <p>2.6 and 2.7 The Oklahoma Cost Accounting System does not separate expenditures for hardware and software. The \$70,410,454 is for both hardware and software.</p> <p>2.8 Added a code to track staff development and tech staff.</p> <p>2.10 (b) Average daily participation: 395,925 is the average for the month of October in 2007. Fiscal year average is not possible because of too many variables. (Examples: Some schools operate Aug. to April; some operate Sept. to May; others operate year round such as Residential Child Care Institutions.) October gives the best picture of Average Daily Participation and is the month we use for all such Child Nutrition calculations.</p> <p>2.11 The total revenue generated for Oklahoma's Pre-Kindergarten education program for 07-08 was \$263,651,189, 34% local, 53% state, and 13% federal; this amount is based on an average per-pupil expenditure amount of \$8,270 for all students. See note 2.1 for additional information.</p> <p>2.12 Property tax - 21%, local collections - 8% (interest earned, rental, collections, city sales tax), sale of bonds - 7%, county - 2%, state 50%, federal - 12%. These percentages did not change.</p>
South Carolina	<p>2.3(b) LEPs figure only represents English as a Second Language for adult learners. Non-adult education LEPs are included in general education programs.</p> <p>2.5 Figure is a state appropriation.</p> <p>2.8 Computer related staff development is included in total staff development.</p> <p>2.9 Expenditures are included in 2.6 and 2.7.</p> <p>2.10(a) Includes school lunch, after school snack, and school breakfast. Includes state, federal, and local expenditures for food service.</p> <p>2.12 State - 40.68%, local - 49.90%, federal - 9.42%.</p>

State	Comments
Tennessee	<p>2.12 The Basic Education Program funding formula is the mechanism that calculates funding for K-12 schools in TN. This formula was adopted in 1992 as part of the Education Improvement Act passed by the General Assembly. Because the specifics of the formula are not written into law, it can be changed without legislation. However, the change process has many built-in safeguards. Proposals for change must go through several steps before they are incorporated into the formula.</p>
Texas	<p>2.1 Source: TEA Standard Reports Actual Financial Data Statewide Totals 2006- 2007.</p> <p>2.2 Excludes amounts appropriated for higher education. Source: Texas Legislative Budget Board Texas Fact Book 2008 -- This data is for the 2007-2008 biennium (state fiscal years 2008 and 2009 which encompass school years 2007-08 and 2008-09).</p> <p>2.3 - 2.4 Source: TEA Standard Reports Actual Financial Data Statewide Totals 2006-2007. 2.4(d) Plant Maintenance had incorrectly been included in Instruction and Administration cost last year.</p> <p>2.5 Note: This figure is subject to variation from year to year depending on the textbook adoption schedule. Source: Appropriations Act.</p> <p>2.6 - 2.9 The state does not collect some of the data needed to calculate the requested information.</p> <p>2.10(a)-(b) Source: Appropriations Act.</p> <p>2.11(b) Students under age five served in PreKindergarten program.</p> <p>2.12 Public education spending for 06-07 is broken down as follows: Local-- property tax and other local revenue (45.6%), state funds (44.8%), federal (9.5%).</p>
Virginia	<p>2.1 – Expenditure data from the 2007-2008 Annual School Report for all school divisions and regional programs.</p> <p>2.2 - Total general fund revenues available for K-12 direct aid from Chpt. 847 (April 11, 2008 version) divided by total general fund revenues from Chpt. 847 (April 11, 2008 version).</p> <p>2.3(a) – Expenditure data from the 2007-2008 Annual School Report for all school divisions and regional programs.</p> <p>2.3(b) – LEPS figure is the fiscal year 2008 state funding to school divisions only, plus estimated local share of cost because ESL is part of the required Standards of Quality.</p> <p>2.3(c) – Expenditure data from the 2007-2008 Annual School Report for all school divisions and regional programs.</p>

State	Comments
	<p>2.3(d) – Expenditure data from the 2007-2008 Annual School Report for all school divisions and regional programs.</p> <p>2.4(a) - Expenditure data from the 2007-2008 Annual School Report for all school divisions and regional programs.</p> <p>2.4(b) - Expenditure data from the 2007-2008 Annual School Report for all school divisions and regional programs.</p> <p>2.4(c) - Expenditure data from the 2007-2008 Annual School Report for all school divisions and regional programs.</p> <p>2.4(d) - Expenditure data from the 2007-2008 Annual School Report for all school divisions and regional programs.</p> <p>2.5 - Expenditure data from the 2007-2008 Annual School Report for all school divisions and regional programs.</p> <p>2.6 - Expenditure data from the 2007-2008 Annual School Report for all school divisions and regional programs.</p> <p>2.7 - Expenditure data from the 2007-2008 Annual School Report for all school divisions and regional programs.</p> <p>2.8 – Data not available. Virginia does not collect expenditure data in this category.</p> <p>2.9 - Expenditure data from the 2007-2008 Annual School Report for all school divisions and regional programs.</p> <p>2.10 – State and federal school lunch expenditures.</p> <p>2.11(a) – Expenditure data only represents the state and local shares of cost for the Virginia Preschool Initiative program. Figure does not include any federal or local-only programs for children under the age of five.</p> <p>2.11(b) – Number of students served only represents the Virginia Preschool Initiative program data. Figure does not include any federal or local-only programs for children under the age of five.</p> <p>2.12 – There are five state-level funding instruments: general, special, transportation, trust & agency, and federal funds. General - 86.17%; Special - 0.01%; Transportation - 0.03%; Trust and Agency - 2.82%; Federal Trust - 10.97%</p>
West Virginia	2.8 - Not all school districts reported these expenditures so total is incomplete.

SECTION 3. EDUCATION STATISTICS.

Elementary Enrollment

State	Average Elementary Enrollment 3.1	Yr 3.1	Schools with 0-99 Students 3.1a	Yr 3.1a	Schools with 100-249 Students 3.1b	Yr 3.1b	Schools with 250-499 Students 3.1c	Yr 3.1c	Schools with 500-999 Students 3.1d	Yr 3.1d	Schools with 1000-1499 Students 3.1e	Yr 3.1e	Schools with 1500 or more Students 3.1f	Yr 3.1f
Alabama	477	07-08	25	07-08	116	07-08	361	07-08	336	07-08	22	07-08	1	07-08
Arkansas	383	07-08	23	07-08	108	07-08	312	07-08	134	07-08	2	07-08	0	07-08
Florida	626	07-08	96	07-08	88	07-08	366	07-08	1211	07-08	137	07-08	3	07-08
Georgia	592	07-08	13	07-08	42	07-08	466	07-08	699	07-08	73	07-08	12	07-08
Kentucky	229	07-08	130	07-08	134	07-08	379	07-08	231	07-08	2	07-08	0	07-08
Louisiana	See comments	07-08	10	07-08	135	07-08	409	07-08	218	07-08	9	07-08	1	07-08
Maryland	See comments	07-08	23	07-08	104	07-08	466	07-08	309	07-08	3	07-08	0	07-08
Mississippi	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08
Missouri	344	06-07	107	06-07	300	06-07	626	06-07	223	06-07	4	06-07	1	06-07
North Carolina	517	07-08	10	07-08	105	07-08	478	07-08	578	07-08	31	07-08	0	07-08
Oklahoma	347	07-08	65	07-08	284	07-08	476	07-08	186	07-08	3	07-08	2	07-08
South Carolina	529	07-08	10	07-08	87	07-08	337	07-08	416	07-08	39	07-08	0	07-08
Tennessee	482	07-08	10	07-08	113	07-08	462	07-08	390	07-08	23	07-08	1	07-08
Texas	533	07-08	123	07-08	360	07-08	1,438	07-08	2,351	07-08	104	07-08	1	07-08
Virginia	479	07-08	11	07-08	145	07-08	498	07-08	507	07-08	15	07-08	0	07-08
West Virginia	315	07-08	16	07-08	152	07-08	187	07-08	43	07-08	0	07-08	0	07-08

Middle School Enrollment

State	Average Middle School Enrollment 3.2	Yr 3.2	Schools with 0-99 Students 3.2a	Yr 3.2a	Schools with 100-249 Students 3.2b	Yr 3.2b	Schools with 250-499 Students 3.2c	Yr 3.2c	Schools with 500-999 Students 3.2d	Yr 3.2d	Schools with 1000-1499 Students 3.2e	Yr 3.2e	Schools with 1500 or more Students 3.2f	Yr 3.2f
Alabama	527	07-08	26	07-08	54	07-08	193	07-08	213	07-08	39	07-08	4	07-08
Arkansas	492	07-08	4	07-08	28	07-08	83	07-08	89	07-08	4	07-08	0	07-08
Florida	899	07-08	25	07-08	33	07-08	31	07-08	248	07-08	210	07-08	38	07-08
Georgia	777	07-08	8	07-08	11	07-08	78	07-08	272	07-08	76	07-08	11	07-08
Kentucky	174	07-08	297	07-08	99	07-08	72	07-08	123	07-08	12	07-08	0	07-08
Louisiana	See comments	07-08	6	07-08	30	07-08	74	07-08	101	07-08	7	07-08	0	07-08
Maryland	See comments	07-08	58	07-08	56	07-08	36	07-08	142	07-08	26	07-08	1	07-08
Mississippi	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08
Missouri	494	06-07	8	06-07	70	06-07	113	06-07	142	06-07	11	06-07	0	06-07
North Carolina	586	07-08	14	07-08	71	07-08	173	07-08	335	07-08	52	07-08	2	07-08
Oklahoma	386	07-08	28	07-08	86	07-08	97	07-08	78	07-08	4	07-08	2	07-08
South Carolina	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08
Tennessee	607	07-08	2	07-08	15	07-08	106	07-08	149	07-08	71	07-08	0	07-08
Texas	617	07-08	81	07-08	235	07-08	314	07-08	685	07-08	232	07-08	20	07-08
Virginia	750	07-08	8	07-08	16	07-08	75	07-08	183	07-08	64	07-08	12	07-08
West Virginia	448	07-08	2	07-08	26	07-08	67	07-08	59	07-08	2	07-08	0	07-08

High School Enrollment

State	Average High School Enrollment 3.3	Yr 3.3	Schools with 0-99 Students 3.3a	Yr 3.3a	Schools with 100-249 Students 3.3b	Yr 3.3b	Schools with 250-499 Students 3.3c	Yr 3.3c	Schools with 500-999 Students 3.3d	Yr 3.3d	Schools with 1000-1499 Students 3.3e	Yr 3.3e	Schools with 1500 or more Students 3.3f	Yr 3.3f
Alabama	663	07-08	28	07-08	22	07-08	114	07-08	157	07-08	55	07-08	23	07-08
Arkansas	464	07-08	19	07-08	78	07-08	115	07-08	57	07-08	22	07-08	9	07-08
Florida	955	07-08	275	07-08	97	07-08	50	07-08	59	07-08	71	07-08	263	07-08
Georgia	1086	07-08	44	07-08	24	07-08	55	07-08	93	07-08	96	07-08	124	07-08
Kentucky	535	07-08	124	07-08	44	07-08	44	07-08	85	07-08	53	07-08	29	06-07
Louisiana	See comments	07-08	34	07-08	31	07-08	76	07-08	85	07-08	38	07-08	20	07-08
Maryland	See comments	07-08	38	07-08	12	07-08	12	07-08	35	07-08	70	07-08	65	07-08
Mississippi	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08
Missouri	555	06-07	50	06-07	153	06-07	141	06-07	82	06-07	50	06-07	49	06-07
North Carolina	722	07-08	113	07-08	85	07-08	66	07-08	151	07-08	120	07-08	69	07-08
Oklahoma	364	07-08	128	07-08	157	07-08	85	07-08	58	07-08	23	07-08	22	07-08
South Carolina	969	07-08	8	07-08	5	07-08	44	07-08	75	07-08	46	07-08	42	07-08
Tennessee	867	07-08	32	07-08	13	07-08	59	07-08	123	07-08	71	07-08	52	07-08
Texas	859	07-08	226	07-08	320	07-08	251	07-08	195	07-08	115	07-08	354	07-08
Virginia	1,197	07-08	1	07-08	13	07-08	44	07-08	76	07-08	63	07-08	112	07-08
West Virginia	726	07-08	2	07-08	8	07-08	31	07-08	52	07-08	19	07-08	7	07-08

Student Statistics

State	Average District Enrollment 3.4	Yr 3.4	Ratio of Students to Cooks 3.5	Yr 3.5	Ratio of Students to Bus Drivers 3.6	Yr 3.6
Alabama	5627	07-08	152:1	07-08	95:1	07-08
Arkansas	1,742	07-08	85:1	07-08	108:1	07-08
Florida	38,993	07-08	3,137:1	07-08	176:1	07-08
Georgia	8,701	07-08	110:1	07-08	105:1	07-08
Kentucky	3684	07-08	256:1	07-08	124:1	07-08
Louisiana	9,086	07-08	See comments	07-08	67:1	07-08
Maryland	35,238	07-08	Not available	07-08	Not available	07-08
Mississippi	3,311	07-08	106:1	07-08	91:1	07-08
Missouri	1,657	06-07	Not available	06-07	Not available	06-07
North Carolina	12,217	07-08	Not available	07-08	100 to 1	07-08
Oklahoma	1,202	07-08	Not available	07-08	Not available	07-08
South Carolina	8,039	07-08	Not available	07-08	Not available	07-08
Tennessee	7,152	07-08	Not available	07-08	74:1	07-08
Texas	3,785	07-08	See comments	07-08	See comments	07-08
Virginia	9,109	07-08	Not available	07-08	Not available	07-08
West Virginia	5,126	07-08	144:1	07-08	98:1	07-08

State Mandated Employment Terms

State	Teacher Employment Terms 3.7	Yr 3.7	Principal Employment Terms 3.8	Yr 3.8	Service Personnel Employment Terms 3.9	Yr 3.9	Central Office Employment Terms 3.10	Yr 3.10	Ratio of Instructional to Administrative Staff 3.11	Year 3.11
Alabama	187 days	07-08	Not applicable	07-08	Not applicable	07-08	Not applicable	07-08	23:1	07-08
Arkansas	190 days	07-08	Not applicable	07-08	Not applicable	07-08	Not applicable	07-08	15:1	07-08
Florida	See comments	07-08	See comments	07-08	See comments	07-08	See comments	07-08	17:1	07-08
Georgia	190 days	07-08	190 days	07-08	190 days	07-08	190 days	07-08	14:1	07-08
Kentucky	187 days	07-08	260 days	07-08	187 days	07-08	260 days	07-08	8:1	07-08
Louisiana	182 days	07-08	Not applicable	07-08	Not applicable	07-08	Not applicable	07-08	7:1	07-08
Maryland	Not applicable	07-08	Not applicable	07-08	Not applicable	07-08	Not applicable	07-08	Not available	07-08
Mississippi	187 days	07-08	Not applicable	07-08	Not applicable	07-08	Not applicable	07-08	9:1	07-08
Missouri	Not applicable	06-07	Not applicable	06-07	Not applicable	06-07	Not applicable	06-07	15:1	06-07
North Carolina	215 days	07-08	12 months	07-08	See comments	07-08	See comments	07-08	16 to 1	07-08
Oklahoma	Not applicable	07-08	Not applicable	07-08	Not applicable	07-08	Not applicable	07-08	Not available	07-08
South Carolina	190 days	07-08	Not applicable	07-08	Not applicable	07-08	Not applicable	07-08	Not available	07-08
Tennessee	200 days	07-08	Not applicable	07-08	Not applicable	07-08	Not applicable	07-08	Not available	07-08
Texas	187 days	07-08	Not applicable	07-08	Not applicable	07-08	Not applicable	07-08	See comments	07-08
Virginia	10 months (200 days)	07-08	See comments	07-08	Not applicable	07-08	See comments	07-08	2:1	07-08
West Virginia	200 days	07-08	200 days	07-08	200 days	07-08	200 days	07-08	19:1	07-08

Enrollment Details

State	Total Enrollment K-12 3.12	Yr 3.12	Special Education Enrollment 3.12a	Yr 3.12a	LEP Enrollment 3.12b	Yr 3.12b	Gifted Enrollment 3.12c	Yr 3.12c	Vocational Education Enrollment 3.12d	Yr 3.12d
Alabama	742,789	07-08	120,332	07-08	19,508	07-08	35,552	07-08	164,060	06-07
Arkansas	466,391	07-08	54,441	07-08	25,316	07-08	43,604	07-08	162,537	07-08
Florida	2,612,561	07-08	367,099	07-08	420,687	07-08	130,885	07-08	483,030	07-08
Georgia	1,609,681	07-08	205,952	07-08	80,001	07-08	144,082	07-08	297,204	07-08
Kentucky	1,007,541	07-08	109,189	07-08	14,525	07-08	93,124	07-08	145,446	07-08
Louisiana	654,407	07-08	88,865	07-08	11,627	07-08	23,575	07-08	See comments	07-08
Maryland	845,700	07-08	104,585	07-08	40,358	07-08	Not available	07-08	128,582	07-08
Mississippi	493,302	07-08	65,717	07-08	Not available	07-08	32,014	07-08	141,837	07-08
Missouri	899,523	06-07	130,619	06-07	18,971	06-07	32,324	06-07	172,469	06-07
North Carolina	1,404,957	07-08	186,753	07-08	112,534	07-08	154,767	06-07	555,860	06-07
Oklahoma	641,671	07-08	95,897	07-08	37,578	07-08	107,608	07-08	160,310	07-08
South Carolina	685,642	07-08	103,731	07-08	28,697	07-08	66,739	07-08	173,451	07-08
Tennessee	956,445	07-08	139,926	07-08	33,680	07-08	33,072	07-08	43,384	07-08
Texas	4,651,516	07-08	464,789	07-08	721,119	07-08	348,820	07-08	972,731	07-08
Virginia	1,202,350	07-08	169,538	07-08	84,344	07-08	190,395	07-08	593,429	07-08
West Virginia	269,704	07-08	47,872	07-08	2,635	07-08	5,241	07-08	316,247	07-08

Retention Rates

State	Retention Rates K-3 3.13a	Yr 3.13a	Retention Rates 4-6 3.13b	Yr 3.13b	Retention Rates 7-8 3.13c	Yr 3.13c	Retention Rates 9-12 3.13d	Yr 3.13d	Instructional Days 3.14a	Yr 3.14a	Instructional Hours Per Day 3.14b	Yr 3.14b
Alabama	1.0%	06-07	1.7%	06-07	5.3%	06-07	8.4%	06-07	180	07-08	6	07-08
Arkansas	3.9%	07-08	0.9%	07-08	1.7%	07-08	Not available	07-08	178	07-08	6	07-08
Florida	5.8%	07-08	2.0%	07-08	3.6%	07-08	9.6%	07-08	180	07-08	See comments	07-08
Georgia	2.9%	07-08	1.6%	07-08	2.1%	07-08	8.4%	07-08	180	07-08	4.5-5.5	07-08
Kentucky	See comments	07-08	0.5%	07-08	0.7%	07-08	5.13%	07-08	177	07-08	6	07-08
Louisiana	6.7%	07-08	8.1%	07-08	11.0%	07-08	10.8%	07-08	177	07-08	6	07-08
Maryland	Not available	07-08	Not available	07-08	Not available	07-08	Not available	07-08	180	07-08	full time 6.0-6.5	07-08
Mississippi	5.6%	07-08	3.2%	07-08	6.3%	07-08	8.7%	07-08	180	07-08	See comments	07-08
Missouri	0.1%	06-07	0.0%	06-07	0.7%	06-07	2.2%	06-07	174	06-07	See comments	06-07
North Carolina	3.8%	07-08	2.3%	07-08	2.8%	07-08	8.9%	07-08	180	07-08	See comments	07-08
Oklahoma	Not available	07-08	Not available	07-08	Not available	07-08	Not available	07-08	175	07-08	6	07-08
South Carolina	3.2%	06-07	2.1%	06-07	2.4%	06-07	7.6%	06-07	180	07-08	See comments	07-08
Tennessee	2.3%	07-08	0.6%	07-08	1.1%	07-08	4.3%	07-08	180	07-08	4 - 6.5	07-08
Texas	4.1%	06-07	1.6%	06-07	1.6%	06-07	9.3%	06-07	180	07-08	See comments	07-08
Virginia	2.2%	07-08	1.1%	07-08	3.5%	07-08	7.1%	07-08	180	07-08	5.5	07-08
West Virginia	2.9%	07-08	1.1%	07-08	2.0%	07-08	6.7%	07-08	180	07-08	5.25-5.75	07-08

COMMENTS FOR SECTION 3. EDUCATION STATISTICS.

State	Comments
Alabama	3.12(a) Special Education count includes gifted.
Arkansas	3.4 Average Oct. 1 enrollment. 3.7 The state requires a 190 day minimum for teachers.
Florida	3.1 - 3.3 Number of schools does not include combination schools. 3.7 - 3.10 The state mandate is not specific to employment category, it refers to "school employee". The statute sets the minimum time as a year of service by a school employee to be full-time actual service (including sick leave and compensated holidays) of 196 days or longer. 3.14(b) Florida does not set minimum instructional hours per day anymore. However it is implied that five hours is the minimum because we set our annual expectations of 900 hours per 180-day school year.
Georgia	3.13 For this section, total state K-12 student population included the enrollment in grades K-12 only. 3.15(b) The required number of instructional hours per day varies by the grade level. In grades K-3, a daily average of 4.5 hours is required. In grades 4-5, a daily average of five hours is required. In grades 6-12, a daily average of 5.5 hours is required.
Kentucky	3.12(a) The special education count is for ages 3-21 yrs old. 3.13(a) Students in K-3 are not considered retained.
Louisiana	3.1 420 - Average number per school based on students in the number of schools reported. Students in combination schools are not reflected. 3.2 505 - Average number per school based on students in the number of schools reported. Students in combination schools are not reflected. 3.3 622 - Average number per school based on students in the number of schools reported. Students in combination schools are not reflected. 3.4 Reflects data for only the 69 City/Parish School Districts and does not include data from LSU and Southern Lab, BESE or other Special Schools, Type 2 Charter Schools, or the Recovery School District. 3.5 Not available. PEP counts lunchroom worker rather than only the cook. 3.6 This is the ratio of students who ride buses to each bus driver. Reflects data for only the 69 City/Parish School Districts and does not

State	Comments																														
	<p>include data from LSU and Southern Lab, BESE or other Special Schools, Type 2 Charter Schools, or the Recovery School District.</p> <p>3.11 Instructional staff includes classroom teachers, instructional aides, instructional coordinators and supervisors, guidance counselors, librarians and library/media staff. Administrative includes LEA administrators, LEA administrative support staff, school administrators and school administrative support staff.</p> <p>3.12(d) Students are enrolled for 200,222 units. One student may take multiple units. Reflects data for all 69 City/Parish School Districts, LSU and Southern Lab, BESE or other Special Schools, Type 2 Charter Schools, and the Recovery School District.</p>																														
Maryland	<p>3.1 Grades K-5 enrollment is 358,597.</p> <p>3.2 Grades 6-8 enrollment is 190,703.</p> <p>3.3 Grades 9-12 enrollment is 269,221.</p> <p>3.4 Maryland has 24 school districts with enrollment for 2006-2007 ranging from 2,274 for the smallest to 137,717 for the largest.</p> <p>3.14 Length of school day state policies (min.-max.): Pre-Kindergarten: 2.5-6.5; Partial-day Kindergarten: 2.5-2.5; Full-day Kindergarten: 6.5-6.5; Grades 1-6: 6 (min); Grades 7-8: 6 (min); and Grades 9-12: 6.5 (min).</p>																														
Mississippi	<p>3.1, 3.2, & 3.3: MS's districts report enrollment in the following categories: Elementary school (K-6), secondary schools (7-12), and Elementary & Secondary Combined (K-12). Our reporting data do not reflect the number of students by category (elementary or secondary) in our K-12 schools. Therefore, the following breakdown is submitted:</p> <table border="1" data-bbox="245 971 2028 1408"> <thead> <tr> <th data-bbox="245 971 871 1036"></th> <th data-bbox="871 971 1060 1036">Elementary (K-6)</th> <th data-bbox="1060 971 1228 1036">Secondary (7-12)</th> <th data-bbox="1228 971 1438 1036">Combined (K-12)</th> <th data-bbox="1438 971 2028 1036">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="245 1036 871 1101">Description</td> <td data-bbox="871 1036 1060 1101"></td> <td data-bbox="1060 1036 1228 1101"></td> <td data-bbox="1228 1036 1438 1101"></td> <td data-bbox="1438 1036 2028 1101"></td> </tr> <tr> <td data-bbox="245 1101 871 1166"># schools with 0-99 students</td> <td data-bbox="871 1101 1060 1166">4</td> <td data-bbox="1060 1101 1228 1166">0</td> <td data-bbox="1228 1101 1438 1166">2</td> <td data-bbox="1438 1101 2028 1166">6</td> </tr> <tr> <td data-bbox="245 1166 871 1230"># schools with 100-299 students</td> <td data-bbox="871 1166 1060 1230">75</td> <td data-bbox="1060 1166 1228 1230">17</td> <td data-bbox="1228 1166 1438 1230">56</td> <td data-bbox="1438 1166 2028 1230">148</td> </tr> <tr> <td data-bbox="245 1230 871 1295"># schools with 300-499 students</td> <td data-bbox="871 1230 1060 1295">170</td> <td data-bbox="1060 1230 1228 1295">30</td> <td data-bbox="1228 1230 1438 1295">113</td> <td data-bbox="1438 1230 2028 1295">313</td> </tr> <tr> <td data-bbox="245 1295 871 1408"># school with 500-999 students</td> <td data-bbox="871 1295 1060 1408">174</td> <td data-bbox="1060 1295 1228 1408">44</td> <td data-bbox="1228 1295 1438 1408">134</td> <td data-bbox="1438 1295 2028 1408">352</td> </tr> </tbody> </table>		Elementary (K-6)	Secondary (7-12)	Combined (K-12)	Total	Description					# schools with 0-99 students	4	0	2	6	# schools with 100-299 students	75	17	56	148	# schools with 300-499 students	170	30	113	313	# school with 500-999 students	174	44	134	352
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State	Comments				
	# schools with 1000-1499 students	14	22	35	71
	# school with 1500 or more students	1	7	2	10
	Total	438	120	342	900
Missouri	3.14 The state requires 1,044 instructional hours per year.				
North Carolina	3.1 Elementary Schools defined as: having less than a 6th grade but no 8th grade. The total number of students enrolled in public and charter schools in elementary schools is 621,583. This number is based on final average daily membership, 07-08.				
	3.2 Middle Schools and Jr High are defined as: having an 8th grade, but no 12th grade. The total number of students enrolled in public and charter schools in middle and Jr. high schools is 378,938. This number is based on final average daily membership, 07-08.				
	3.3 High Schools are defined as: having a 12th grade. The total number of students enrolled in public and charter schools in high schools is 436,041. This number is based on final average daily membership, 07-08.				
	3.4 This number does not include charter schools as they are considered individual school districts.				
	3.9 Varies according to purpose of position and need.				
	3.10 Usually 12 months, but could vary according to responsibilities and job descriptions.				
	3.11 In calculating the ratio, all classifications of administrators and instructional staff were used.				
	3.12(d) Vocational Education in NC is referred to as Career-Technical Education (CTE). This number includes all middle and high school students enrolled in CTE courses.				
	3.14(b) There is not daily hour requirement. The state requires 1,000 instructional hours per school year.				
Oklahoma	3.1 - 3.15 School counts and enrollments reported for 2007-2008 school year are for public schools only.				
	3.7 Oklahoma has a minimum of 175 instructional days; however, no law exists which mandates the yearly employment term for teachers.				
	3.14 Schools are in session for 180 days but up to five may be used for professional development and up to 2 may be used for parent-				

State	Comments
	teacher conferences. 175 is the required number of days students must be in class.
South Carolina	<p>3.2 School accreditation is for elementary and secondary. There is no middle or junior high accreditation. Therefore, response 3.2 reflects elementary and middle schools and 3.4 reflects junior high and high school.</p> <p>3.14 Grades K-5 - 30 hours or 6.00 of instructional time each day; Grades 6-8 - 30 hours or 6.00 of instructional time each day; Grades 9-12 - 30 hours or 6.00 of instructional time each day.</p>
Tennessee	<p>3.1 All schools that include grades K-4 are considered elementary schools, unless they also include grade 9-12. For example, a K-8 school is considered elementary while a K-9 school is considered a high school.</p> <p>3.2 All schools that do not fit the criteria for elementary school or high school (see 3.2 and 3.4) are considered middle or junior high schools.</p> <p>3.3 All schools that include grades 9-12 are considered high schools. For example, K-12 and 5-12 schools are considered high schools as are schools with only a 9th grade.</p> <p>3.12 First Membership data is used for this data, instead of net enrollment.</p> <p>3.12 f. Data for last year was total all schools, not schools with 1500 or more students.</p> <p>3.14(b) 4 hours/day for kindergarten, 6.5 hours/day for grades 1-12.</p>
Texas	<p>3.1 These data are for campuses designated as "elementary" only. Campuses designated as "elementary/secondary" or "other" are not included although they may serve students in elementary grade levels.</p> <p>3.2 These data are for campuses designated as "middle school" or "junior high school" only. Campuses designated as "elementary/secondary" or "other" are not included although they may serve students in middle school and junior high grade levels.</p> <p>3.3 These data are for campuses designated as "high school" only. Campuses designated as "elementary/secondary" or "other" are not included although they may serve students in high school grade levels.</p> <p>3.4 Includes charter schools.</p> <p>3.5 - 3.6 The state does not collect some of the data needed to calculate the requested information.</p> <p>3.7 Source: Texas Education Code, Section 21.401.</p>

State	Comments
	<p>3.11 The state does not collect some of the data needed to calculate the requested information.</p> <p>3.12 State Level AEIS Report.</p> <p>3.13 Grade Level Retention for Texas Public Schools 2006-07 Report.</p> <p>3.14(b) Texas Education Code 25.082 requires a school day to be "at least 7 hours daily including intermissions and recesses."</p>
Virginia	<p>3.6 - Data not available. Virginia does not collect data on the ratio of students to each cook.</p> <p>3.7 - Data not available. Virginia does not collect data on the ratio of students to each bus driver.</p> <p>3.8 - Virginia Board of Education regulations (8VAC20-440-20) specify that the local school board shall define the length of the contract period for each employee. A ten month contractual period is defined in the regulations.</p> <p>3.9 - Twelve months for middle and high school principals; 10 months or 200 days for elementary principals. Per Standards of Accreditation (8VAC20-131-240B.) and per BOE Regulation 8VAC20-440-20.</p> <p>3.10 - Data not available.</p> <p>3.11 - Ten months or 200 days for instructional-related personnel required to hold a license. Per BOE regulation 8VAC20-440-10 and 8VAC20-440-20.</p> <p>3.12 - Administrative staff includes administrative support, technical/clerical support, instructional support, other professional support, trades/services.</p>
West Virginia	<p>3.1 Enrollments and calculations include the pre-k students.</p> <p>3.8 - 3.11 West Virginia Code §18-5-45 establishes the minimum employment term for teachers. The term "teachers" is defined in §18-1-1 to include principals. §18A-4-8 establishes the minimum employment term for service personnel.</p>