REPORT ON LOTTERY EXPENDITURES

FOR K–12 EDUCATION, 2001-02

A Report to the Legislature
as Required by Control Section 24.60
of the Budget Act of 2002

California Department of Education
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Sacramento, California
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REPORT ON LOTTERY EXPENDITURES FOR K–12 EDUCATION, 2001-02

Introduction

Control Section 24.60 of the 2002 Budget Act requires the California Department of Education (CDE) to survey a representative sample of 100 local education agencies (LEAs), including county offices of education and K–12 school districts, to determine how lottery revenues were utilized during the 2001-02 fiscal year (see Appendix A). The CDE is then required to report the results of the survey to the Legislature and the Governor.

In an effort to provide a report that is useful and informative, we are presenting the results of our survey in two different ways. Prior to 1998, we reported the percentage of lottery funds spent by expenditure category for the sampled LEAs only. Beginning with our 1998 report (1996-97 expenditure data), we also weighted those percentages by statewide enrollment for each size and type of LEA surveyed to project a more accurate picture of statewide lottery expenditure patterns. We are providing charts that illustrate the percent of lottery funds spent on salaries and benefits for the surveyed LEAs.

Sampling Process

The sample of LEAs was selected by size, range, type, and geographical dispersion. To accomplish this, LEAs were sorted by the type of organization and their size. A total of 100 LEAs were selected to participate in the survey (see Appendix B). Only one LEA (Los Angeles Unified School District) meets the requirement of over 200,000 average daily attendance (ADA) to represent the extra large size category. Urban, suburban, and rural districts and county offices of education are contained in the sample.

The types and numbers selected were

Type	Number Selected	Number in State
• County Offices of Education	4	58
• Common Administration Districts	0	5
• Elementary School Districts	56	560
• Unified School Districts	32	326
• High School Districts	8	87
Totals	**100**	**1,036**

The size ranges and numbers selected were

Size Range	Number Selected	Number in State
• Small (under 2,500 ADA)	74	618
• Medium (2,500 to 10,000 ADA)	11	267
• Large (10,001 to 200,000 ADA)	14	150
• Extra Large (over 200,000 ADA)	1	1
Totals	**100**	**1,036**

Although only 10 percent of the state's LEAs were surveyed, 18 percent of the total statewide ADA for K–12 is represented within the survey due to the inclusion of the single district with more than 200,000 ADA. Small LEAs represented 74 percent of the surveyed LEAs; however, they represented only 5 percent of the ADA within the survey. In comparison, the single district with more than 200,000 ADA represented one percent of the surveyed LEAs, yet represented 68 percent of the ADA within the survey. The following chart shows ADA representations by size categories in three groups. The first column shows the breakdown by size category for total statewide K–12 ADA. The second column shows the ADA representation by size category for only the surveyed LEAs. The third column shows the percentage represented by size category using the surveyed LEAs as a percent of statewide K–12 ADA.

LEA Size Categories	(1) ADA as a percent of Total Statewide K–12 ADA	(2) Surveyed ADA as a percent of Total ADA Within Survey	(3) Surveyed ADA as a percent of Statewide K–12 ADA
Small	7	5	1
Medium	23	5	1
Large	57	22	4
Extra Large	13	68	12
Totals	**100**	**100**	**18**

Calculation Methods

The CDE is required to include in the survey LEAs having more than 200,000 ADA; the one extra large LEA that meets this requirement represents 67 percent of the total reported survey expenditures. Consequently, expenditure trends for the surveyed LEAs are more representative of the expenditure trends of larger LEAs than of statewide expenditure patterns. Therefore, we are providing additional information in an attempt to show not only expenditure patterns for the surveyed LEAs, but also statewide expenditure patterns.

As in past years, percentages of lottery expenditures were calculated for each individual expenditure category for the sampled LEAs only. The individual expenditure categories are those used by LEAs for accounting and reporting (see Appendix C). Since the larger LEAs represent a disproportionate share of the ADA within the survey, it is again important to note that these calculations are more representative of the larger LEAs.

Lottery expenditures for the surveyed LEAs have also been weighted by statewide enrollment for each size and type of LEA so that the sampled lottery expenditures are more reflective of total statewide lottery expenditure patterns. For example, unified school districts in our sample spent 81 percent of their lottery funds on salaries and benefits. When weighted by statewide enrollment for unified school districts, this percentage becomes 61 percent (see Appendix D). By weighting the percentages, the extra large district now represents 12 percent of the sample rather than 68 percent. We believe the data weighted by statewide enrollment more accurately reflect the statewide expenditure patterns for K–12 LEAs.

Beginning with the 1999-00 fiscal year, charter schools were given the option to report year-end financial data separately from their authorizing LEA by using a new Charter Schools Fund. If a charter school reported expenditure data using the Charter Schools Fund, then lottery expenditures were not separately identified, as they are in the district and county submissions. Because those charter school submissions did not separately identify lottery expenditures, we adjusted the authorizing LEA's ADA and enrollment data (solely for the purposes of weighting the data for this report) to not include the charter school's ADA and enrollment. Therefore, a charter school's ADA and enrollment were not included in these lottery calculations if the charter school reported 2001-02 expenditures using the Charter Schools Fund.

Reported Expenditures

The information collected from the sample of LEAs reflects an increase in spending lottery funds for salaries and benefits (see Appendix D). Information reported to us shows that 78 percent of the funds from the surveyed LEAs was spent on salaries and benefits. The remaining 22 percent was spent on Books and Supplies, Services and Operating Expenses, Capital Outlay, and Other Outgo. Projecting statewide expenditure patterns using the survey data shows 65 percent of the funds spent on salaries and benefits, and 35 percent spent in the other expenditure categories.

The following tables identify the percentages spent on salaries and benefits for the sampled districts, using calculations for both the surveyed LEAs only and then the surveyed LEAs weighted by statewide enrollment, sorted first by type of LEA and then by size of LEA.

Type of LEA	Percent Spent on Salaries and Benefits (Surveyed LEAs Only)	Percent Spent on Salaries and Benefits (Weighted by Enrollment)
County Offices of Education	4	23
Elementary School Districts	80	80
Unified School Districts	81	61
High School Districts	78	60

Size of LEA	Percent Spent on Salaries and Benefits (Surveyed LEAs Only)	Percent Spent on Salaries and Benefits (Weighted by Enrollment)
Under 2,500 ADA (small)	46	46
2,500 to 10,000 ADA (medium)	29	49
10,001 to 200,000 ADA (large)	69	68
Over 200,000 ADA (extra large)	85	85
Total Average percent Spent on Salaries and Benefits	**78**	**65**

Based on the data presented above and on the bottom of Page 3, it appears that lottery expenditure patterns are a function of both the size and type of the LEA. In the above calculations, smaller districts generally spent less of their lottery funds on salaries and benefits than did the larger districts. As shown on the previous page, information reported by the four surveyed county offices of education shows that they spent the majority of their lottery funds on other than salaries and benefits. However, because of the variability of expenditure patterns among LEAs, even within similar size and type categories, we do not recommend applying the expenditure percentages cited in this report, for either the surveyed LEAs or weighted by enrollment, to any specific LEA. The charts in Appendix E illustrate the variability of expenditure patterns among the surveyed LEAs.

Comparisons With Previous Years

Calculations for both the surveyed LEAs only and the surveyed LEAs weighted by enrollment show that many LEAs are continuing to support salaries and benefits with lottery funds. The salaries and benefits category, with 77.8 percent of the expenditures, remains the single largest category of expenditures for lottery funds. (See the following section for a discussion of the impact of Proposition 20.) The following table reflects the proportion of lottery expenditures for the surveyed LEAs devoted to salaries and benefits for the last 16 years. For historical trends of lottery expenditures, see Appendix F.

Fiscal Year	Percent Spent on Salaries and Benefits (Surveyed LEAs Only)	Percent Spent on Salaries and Benefits (Weighted by Enrollment)
1986-87	57.2*	**
1987-88	60.6*	**
1988-89	65.0*	**
1989-90	74.2	**
1990-91	83.0	**
1991-92	91.4	**
1992-93	73.2	**
1993-94	86.3	**

1994-95	87.1	**
1995-96	85.7	**
1996-97	87.7	75.6
1997-98	87.8	69.0
1998-99	90.4	77.0
1999-00	90.8	79.0
2000-01	73.3	55.8
2001-02	77.8	64.6

*These percentages reflect actual statewide data (rather than data from the 100 sampled LEAs).

**Beginning with 1996-97 data, the percentage spent on salaries and benefits is reflected using data for both the surveyed LEAs only, and the surveyed LEAs weighted by enrollment. Prior to 1996-97, data were not weighted by statewide enrollment; therefore, percentages are not available.

Lottery Funds for Instructional Materials—Proposition 20

In March 2000, California's voters passed Proposition 20, known as the "Cardenas Textbook Act of 2000." Proposition 20 provides that, beginning in fiscal year 1998-99, one-half of statewide growth in lottery funds for education over the level set in the 1997-98 fiscal year must be allocated to school districts and community colleges for the purchase of instructional materials.

Prior to 2000-01, the amount of lottery revenues allocated for Proposition 20 was less than 5 percent of the total lottery revenues allocated and the impact was difficult to assess. However, approximately 11 percent of the total K–12 lottery allocations for the 2001-02 fiscal year was earmarked for Proposition 20 instructional materials. Although we cannot determine with certainty how much of an impact Proposition 20 had on the 2001-02 lottery expenditures, it appears that it did have a notable impact. The percentages spent on salaries and benefits reflected in 2000-01's lottery sample (73.3 percent) and 2001-02's lottery sample (77.8 percent) are significantly lower than those of the previous seven years. Simultaneously, the percentages spent on books and supplies (16.1 percent in 2000-01's sample and 18.6 percent in 2001-02's sample) are the highest ever reported by sampled districts.

Comments and Conclusions

The data reported for lottery expenditures indicate that many LEAs continue to spend the majority of lottery funds on salaries and benefits. However, Proposition 20 appears to have made a significant impact on the 2001-02 lottery expenditures.

Although lottery expenditures are a relatively small percentage of the total K–12 funding, the CDE continues to recommend that districts use lottery funds for nonrecurring costs. The 2001-02 lottery survey shows that the majority of funds (78 percent for the surveyed LEAs and 18 percent weighted by enrollment) were still spent for staff salaries and benefits. If lottery funding declines significantly, the loss in revenue will have to be absorbed by other parts of LEA budgets to cover the ongoing salary and benefit costs. This year's data for the surveyed LEAs brings the sixteen-year average spending for salaries and benefits to 79.5 percent.

Again, it is important to note that because LEAs have varying spending patterns, the expenditure percentages cited in this report should not be applied to any specific LEA.

Attachments:

APPENDIX A: Budget Act of 2002, Section 24.60

APPENDIX B: Local Education Agencies Selected To Provide Lottery Expenditure Data for the 2001-02 Fiscal Year

APPENDIX C: Expenditure Categories Used in LEA Accounting and Reporting

APPENDIX D: Percent of Lottery Expenditures for Each Expenditure Category by LEA Type and Size

APPENDIX E: Variability of Expenditure Patterns for Surveyed LEAs

APPENDIX F: Percent of Lottery Expenditures by Expenditure Category for All LEAs Included in Survey

BUDGET ACT OF 2002

Section 24.60

SEC. 24.60. (b) The State Department of Education shall conduct a survey of a representative sample of 100 local education agencies to determine the patterns of use of lottery funds in those agencies. The sample shall be drawn to include all local education agencies having more than 200,000 ADA and representative local education agencies randomly selected by size, range, type, and geographical dispersion. On or before May 15, 2003, the State Department of Education shall report to the Legislature and the Governor the results of the survey for the 2001-02 fiscal year.

APPENDIX B

LOCAL EDUCATION AGENCIES SELECTED TO PROVIDE LOTTERY EXPENDITURE DATA FOR THE 2001-02 FISCAL YEAR

Butte County

04	61515	Oroville Union High

Contra Costa County

07	61705	Knightsen Elementary
07	61770	Orinda Union Elementary

El Dorado County

09	61846	Camino Union Elementary
09	61887	Gold Trail Union Elementary
09	61911	Latrobe Elementary
09	61945	Pioneer Union Elementary
09	61986	Silver Fork Elementary
09	73783	Black Oak Mine Unified

Fresno County

10	61994	Alvina Elementary
10	62158	Fowler Unified
10	62257	Kingsburg Joint Union High
10	62430	Selma Unified
10	75234	Golden Plains Unified

Glenn County

11	62653	Stony Creek Joint Unified

Humboldt County

12	62851	Green Point Elementary
12	62885	Hydesville Elementary
12	62935	Maple Creek Elementary
12	62976	Pacific Union Elementary
12	63016	Rohnerville Elementary

Imperial County

13	63149	Holtville Unified

Inyo County

14	63271	Death Valley Unified

Inyo County (Continued)

14	63297	Owens Valley Unified

Kern County

15	63354	Blake Elementary
15	63560	Lamont Elementary
15	63792	Standard Elementary
15	73742	Sierra Sands Unified

Kings County

16	63925	Hanford Joint Union High

Lake County

17	64063	Upper Lake Union Elementary

Lassen County

18	64162	Ravendale Elementary (c/o Lassen COE)

Los Angeles County

19	10199	Los Angeles County Superintendent
19	64436	Covina-Valley Unified
19	64477	Eastside Union Elementary
19	64733	Los Angeles Unified
19	65136	William S. Hart Union High
19	73460	Walnut Valley Unified
19	75291	San Gabriel Unified

Madera County

20	65243	Madera Unified
20	75424	Minarets Joint Union High

Marin County

21	65342	Laguna Joint Elementary
21	65375	Lincoln Elementary

Mendocino County

23	65565	Fort Bragg Unified

LOCAL EDUCATION AGENCIES SELECTED TO PROVIDE LOTTERY EXPENDITURE DATA FOR THE 2001-02 FISCAL YEAR (Continued)

Mendocino County (Continued)

23	65623	Willits Unified
23	75218	Leggett Valley Unified

Monterey County

27	66035	Greenfield Union Elementary
27	66050	King City Union Elementary
27	66167	San Antonio Union Elementary
27	73825	North Monterey County Unified
27	75150	Pacific Unified

Napa County

28	10280	Napa County Superintendent
28	66266	Napa Valley Unified

Nevada County

29	66381	Pleasant Valley Elementary

Orange County

30	66423	Anaheim Elementary
30	66548	Huntington Beach Union High
30	66696	Savanna Elementary

Placer County

31	66779	Alta-Dutch Flat Union Elementary

Riverside County

33	67041	Desert Center Unified
33	67082	Hemet Unified
33	75176	Lake Elsinore Unified

Sacramento County

34	67330	Folsom-Cordova Unified
34	75283	Natomas Unified

San Benito County

35	67520	Panoche Elementary

San Bernardino County

36	67819	Ontario-Montclair Elementary
36	67868	Rim Of The World Unified
36	73858	Baker Valley Unified

San Diego County

37	67991	Cajon Valley Union Elementary
37	68049	Dehesa Elementary
37	68098	Escondido Union Elementary

San Joaquin County

39	68536	Holt Union Elementary

San Luis Obispo County

40	68700	Atascadero Unified

San Mateo County

41	68866	Belmont-Redwood Shores Elementary
41	69021	San Carlos Elementary

Santa Barbara County

42	69328	Santa Ynez Valley Union High
42	69336	Solvang Elementary

Santa Clara County

43	69682	Saratoga Union Elementary

Santa Cruz County

44	69732	Bonny Doon Union Elementary

Sierra County

46	10462	Sierra County Superintendent

Siskiyou County

47	70185	Big Springs Union Elementary
47	70193	Bogus Elementary
47	70250	Dunsmuir Joint Union High
47	70334	Happy Camp Union Elementary
47	70383	Little Shasta Elementary

LOCAL EDUCATION AGENCIES SELECTED TO PROVIDE LOTTERY EXPENDITURE DATA FOR THE 2001-02 FISCAL YEAR (Continued)

Sonoma County

49	70672	Dunham Elementary
49	70797	Liberty Elementary
49	70888	Kashia Elementary

Stanislaus County

50	71159	La Grange Elementary
50	73601	Newman-Crows Landing Unified

Sutter County

51	71357	Brittan Elementary
51	71431	Pleasant Grove Joint Union Elementary

Tehama County

52	10520	Tehama County Superintendent
52	71472	Antelope Elementary
52	71605	Mineral Elementary

Trinity County

53	71670	Coffee Creek Elementary
53	73833	Southern Trinity Joint Unified

Tulare County

54	71852	Columbine Elementary
54	72173	Sundale Union Elementary
54	72298	Woodville Elementary
54	75325	Farmersville Unified

Tuolumne County

55	72421	Twain Harte-Long Barn Union Elementary

Yolo County

57	72694	Washington Unified

EXPENDITURE CATEGORIES USED IN LEA ACCOUNTING AND REPORTING

Certificated Salaries	1000	Salaries of teachers and other employees in positions requiring credentials
Classified Salaries	2000	Salaries of all employees, other than those in positions requiring credentials
Employee Benefits	3000	Staff benefits of all employees; sub-accounts distinguish between Certificated and Classified employees

The sum of the first three categories is the total of all compensation to employees.

Books and Supplies	4000	All books and supplies; sub-accounts distinguish between those for instruction and those for support functions
Services and Other Operating Expenses	5000	Professional and consultant services, travel and conferences, insurance, and other miscellaneous expenditures
Capital Outlay	6000	Sites, buildings, equipment, and the initial complement of books for a new school; includes replacement of equipment
Other Outgo	7000	Tuition

PERCENT OF LOTTERY EXPENDITURES FOR EACH EXPENDITURE CATEGORY BY LEA TYPE AND SIZE FISCAL YEAR 2001-02

LEAs by Size Within Type

All LEAs[1] Unweighted	*All LEAs[2] Weighted*		County Offices of Education Small	Med	Large	All[3]	*Weighted[4]*	Elementary School Districts Small	Med	Large	All[3]	*Weighted[4]*	Unified School Districts Small	Med	Large	X-Lrg	All[3]	*Weighted[4]*	High School Districts Small	Med	Large	All[3]	*Weighted[4]*
55%	***42%***	**Certificated Salaries**	3%	-	0%	0%	***2%***	40%	41%	56%	52%	***45%***	21%	19%	40%	61%	57%	***40%***	40%	1%	83%	70%	***52%***
3%	***11%***	**Classified Salaries**	20%	-	2%	3%	***15%***	10%	26%	14%	13%	***19%***	3%	7%	13%	0%	2%	***9%***	0%	6%	0%	1%	***2%***
20%	***12%***	**Employee Benefits**	8%	-	0%	1%	***6%***	8%	18%	17%	15%	***16%***	3%	3%	11%	24%	22%	***12%***	0%	2%	9%	7%	***6%***
78%	***65%***	**Subtotal, Salaries and Benefits**	31%	-	2%	4%	***23%***	58%	85%	87%	80%	***80%***	27%	29%	64%	85%	81%	***61%***	40%	9%	92%	78%	***60%***
19%	***18%***	**Books and Supplies**	31%	-	59%	57%	***39%***	27%	14%	9%	13%	***15%***	40%	33%	15%	18%	18%	***19%***	17%	28%	8%	11%	***15%***
3%	***13%***	**Services and Operating Expenses**	1%	-	38%	35%	***12%***	11%	1%	3%	5%	***4%***	26%	34%	14%	-2%	1%	***15%***	37%	59%	0%	10%	***23%***
0%	***4%***	**Capital Outlay**	37%	-	1%	4%	***26%***	4%	0%	1%	2%	***1%***	7%	4%	7%	-1%	0%	***5%***	6%	4%	0%	1%	***2%***
0%	***0%***	**Other Outgo**	0%	-	0%	0%	***0%***	0%	0%	0%	0%	***0%***	0%	0%	0%	0%	0%	***0%***	0%	0%	0%	0%	***0%***
100%	***100%***	**Total Expenditures**	100%	-	100%	100%	***100%***	100%	100%	100%	100%	***100%***	100%	100%	100%	100%	100%	***100%***	100%	100%	100%	100%	***100%***

LEAs by Type Within Size

	Under 2,500 ADA County	Elem	Unif	High	All[3]	*Weighted[4]*	2,500 to 10,000 ADA County	Elem	Unif	High	All[3]	*Weighted[4]*	10,001 to 200,000 ADA County	Elem	Unif	High	All[3]	*Weighted[4]*	Over 200,000 ADA Unif	All[3]	*Weighted[4]*
Certificated Salaries	3%	40%	21%	40%	32%	***32%***	-	41%	19%	1%	17%	***26%***	0%	56%	40%	83%	47%	***45%***	61%	61%	***61%***
Classified Salaries	20%	10%	3%	0%	8%	***8%***	-	26%	7%	6%	8%	***14%***	2%	14%	13%	0%	10%	***12%***	0%	0%	***0%***
Employee Benefits	8%	8%	3%	0%	6%	***6%***	-	18%	3%	2%	4%	***9%***	0%	17%	11%	9%	12%	***11%***	24%	24%	***24%***
Subtotal, Salaries and Benefits	31%	58%	27%	40%	46%	***46%***	-	85%	29%	9%	29%	***49%***	2%	87%	64%	92%	69%	***68%***	85%	85%	***85%***
Books and Supplies	31%	27%	40%	17%	31%	***30%***	-	14%	33%	28%	31%	***25%***	59%	9%	15%	8%	17%	***14%***	18%	18%	***18%***
Services and Operating Expenses	1%	11%	26%	37%	16%	***17%***	-	1%	34%	59%	36%	***24%***	38%	3%	14%	0%	11%	***12%***	-2%	-2%	***-2%***
Capital Outlay	37%	4%	7%	6%	7%	***7%***	-	0%	4%	4%	4%	***2%***	1%	1%	7%	0%	3%	***6%***	-1%	-1%	***-1%***
Other Outgo	0%	0%	0%	0%	0%	***0%***	-	0%	0%	0%	0%	***0%***	0%	0%	0%	0%	0%	***0%***	0%	0%	***0%***
Total Expenditures	100%	100%	100%	100%	100%	***100%***	-	100%	100%	100%	100%	***100%***	100%	100%	100%	100%	100%	***100%***	100%	100%	***100%***

LEGEND

[1] **The "All LEAs Unweighted" column represents the unweighted aggregated total of lottery expenditures for all surveyed districts and county offices in the sample and is equal to the last column in Appendix F.**

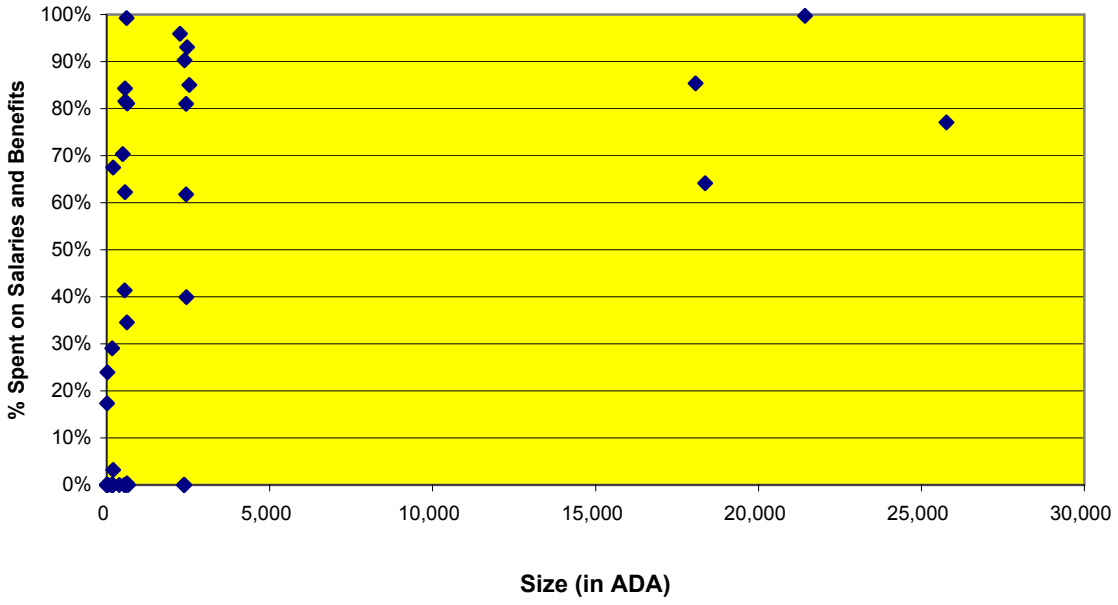
[2] **The "*All LEAs Weighted*" column represents the aggregated total of lottery expenditures for all surveyed districts and county offices in the sample, weighted by statewide enrollment.**

[3] **The "All" columns represent the unweighted aggregated total of lottery expenditures for each size and type of LEA.**

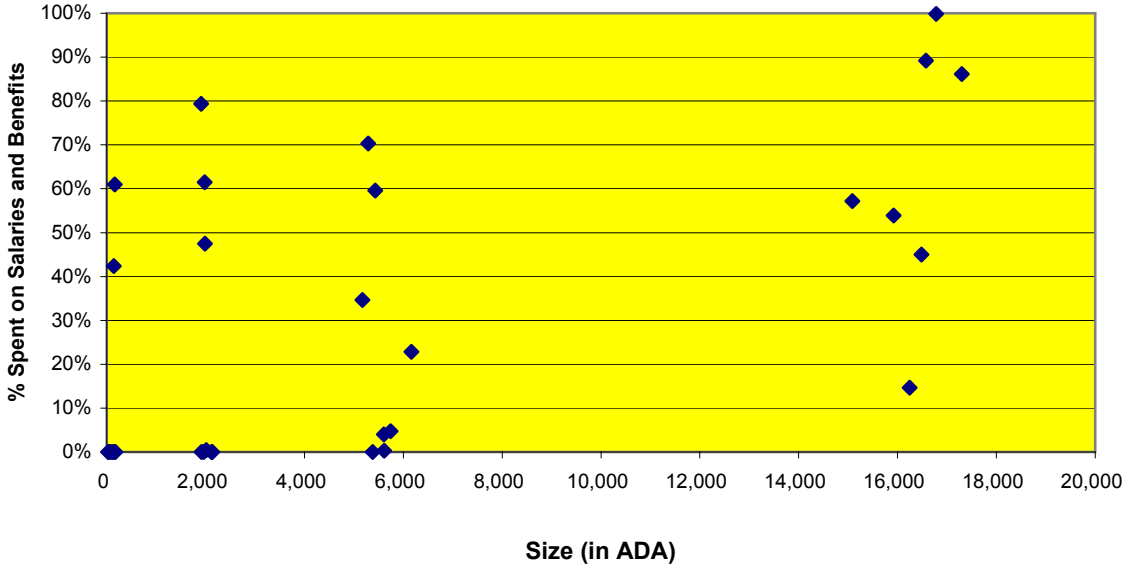
[4] **The "*Weighted*" columns represent the aggregated total of lottery expenditures for surveyed LEAs, weighted by statewide enrollment for each size and type of LEA.**

VARIABILITY OF EXPENDITURE PATTERNS FOR SURVEYED LEAS

Elementary School Districts



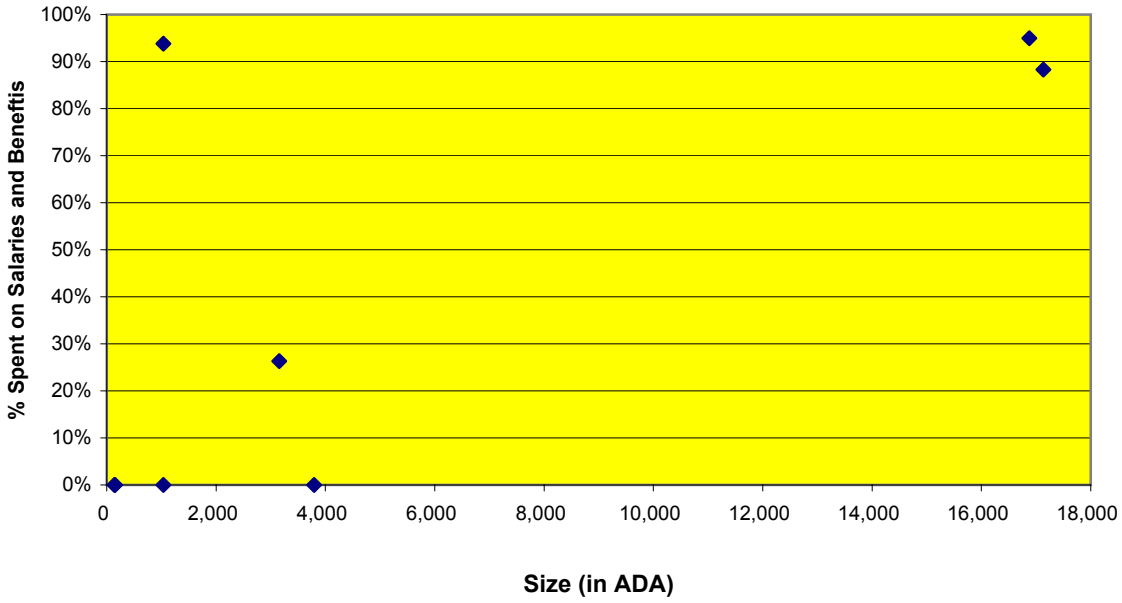
Unified School Districts*



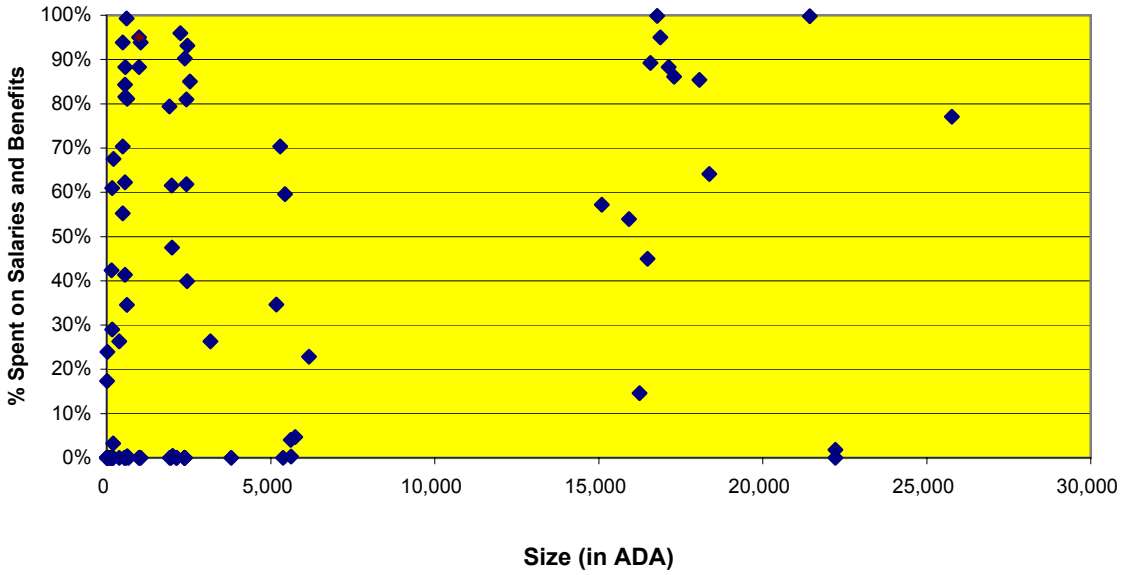
*Los Angeles USD intentionally not included for display purposes.

VARIABILITY OF EXPENDITURE PATTERNS FOR SURVEYED LEAS (Continued)

High School Districts



All School Districts* and County Offices of Education



*Los Angeles USD intentionally not included for display purposes.

PERCENT OF LOTTERY EXPENDITURES BY EXPENDITURE CATEGORY FOR ALL LEAS INCLUDED IN SURVEY

Expenditure Category	Object Code	1986-87	1987-88	1988-89	1989-90*	1990-91*	1991-92*	1992-93*	1993-94*	1994-95*	1995-96*	1996-97*	1997-98*	1998-99*	1999-00*	2000-01*	2001-02*
Certificated Salaries	1000	42.4%	42.6%	48.2%	59.7%	56.8%	69.6%	50.4%	65.7%	66.6%	63.1%	69.2%	68.8%	70.4%	67.7%	57.5%	54.8%
Classified Salaries	2000	8.0%	10.1%	8.2%	4.7%	13.5%	8.1%	8.2%	5.0%	5.3%	4.1%	3.5%	3.4%	4.7%	7.5%	2.9%	3.3%
Employee Benefits	3000	6.8%	7.9%	8.6%	9.8%	12.7%	13.7%	14.6%	15.6%	15.2%	18.5%	15.0%	15.6%	15.3%	15.6%	12.9%	19.7%
Subtotal--Salaries and Benefits		**57.2%**	**60.6%**	**65.0%**	**74.2%**	**83.0%**	**91.4%**	**73.2%**	**86.3%**	**87.1%**	**85.7%**	**87.7%**	**87.8%**	**90.4%**	**90.8%**	**73.3%**	**77.8%**
Books and Supplies	4000	13.3%	12.6%	10.5%	8.1%	5.1%	6.2%	3.8%	6.3%	4.1%	7.8%	4.6%	5.7%	5.5%	3.7%	16.1%	18.6%
Services and Operating Expenses	5000	8.2%	8.7%	9.3%	8.7%	4.7%	0.0%	6.3%	4.1%	4.7%	3.4%	4.7%	4.2%	2.3%	3.2%	7.0%	3.2%
Capital Outlay	6000	19.2%	14.4%	11.8%	8.4%	3.1%	0.0%	8.2%	2.9%	4.0%	2.3%	3.0%	2.0%	1.8%	2.3%	3.6%	0.4%
Other Outgo	7000	2.1%	3.7%	3.4%	0.6%	4.1%	2.3%	8.5%	0.5%	0.1%	0.8%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%
Total Expenditures		**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

* Data reflects sampled LEAs only.

NOTE: Some totals may not add due to rounding. Percentages shown are unweighted and reflect expenditures reported by sampled LEAs only; thus, they are not reflective of entire population.