

**Table A1: Expenditures (Student and Non-Student) for Districts with Fewer than 250 Students**

*Expenditures: Definition 1*

Variable (\$ / ADA)	Student-Weighted							District-Weighted
	Mean	Std. Dev.	Min	25th %ile	Median	75th %ile	Max	Median
<b>Total Expenditures</b>	\$ 12,574	\$ 16,422	\$ 5,726	\$ 7,622	\$ 9,321	\$ 12,319	\$ 248,270	\$ 10,670
<b>SELPA Prorated Total Expenditure</b>	12629	15386	6184	8041	9549	12574	233415	10905
<b>COE Prorated Total Expenditure</b>	14091	16471	6744	8999	10863	14335	248669	12077
<b>SELPA and COE Prorated Total Expenditure</b>	14147	15440	7600	9424	10903	14472	233814	12389
<b>Student Spending</b>	11324	15712	5711	7113	8250	11159	240345	9404
<b>SELPA Prorated Student Spending</b>	11380	14683	6169	7516	8481	11189	225490	9618
<b>Pre-K/ Adult</b>	41	199	0	0	0	0	2390	0
<b>Cap Outlay/ Facilities</b>	759	1594	0	0	138	649	16742	103
<b>Debt Services</b>	246	678	0	0	0	161	5226	0
<b>Retiree Benefits</b>	53	192	0	0	0	56	2908	0
<b>Non-Agency/ Community Services</b>	124	383	0	0	0	126	13329	0
<b>PERS Reductions</b>	28	21	0	17	24	33	214	28

*Expenditures: Definition 2*

Variable (\$ / ADA)	Student-Weighted							District-Weighted
	Mean	Std. Dev.	Min	25th %ile	Median	75th %ile	Max	Median
<b>Total Expenditures</b>	\$ 9,515	\$ 4,112	\$ 5,310	\$ 6,915	\$ 8,201	\$ 10,523	\$ 41,791	\$ 9,207
<b>SELPA Prorated Total Expenditure</b>	9616	3637	5769	7332	8352	10382	38713	9389
<b>COE Prorated Total Expenditure</b>	10679	4403	6129	7990	9109	11786	42889	10368
<b>SELPA and COE Prorated Total Expenditure</b>	10779	3951	6588	8252	9327	11782	39811	10596
<b>Student Spending</b>	9169	3903	5295	6698	7791	10016	35146	8742
<b>SELPA Prorated Student Spending</b>	9270	3432	5754	7091	8023	9801	32068	8932
<b>Pre-K/ Adult</b>	11	56	0	0	0	0	934	0
<b>Cap Outlay/ Facilities</b>	134	371	0	0	0	78	6542	0
<b>Debt Services</b>	26	68	0	0	0	12	583	0
<b>Retiree Benefits</b>	53	191	0	0	0	56	2908	0
<b>Non-Agency/ Community Services</b>	96	238	0	0	0	111	4295	0
<b>PERS Reductions</b>	27	20	0	17	23	33	156	26

**Table A2: Expenditures (Student and Non-Student) for Districts with 250 or More Students**

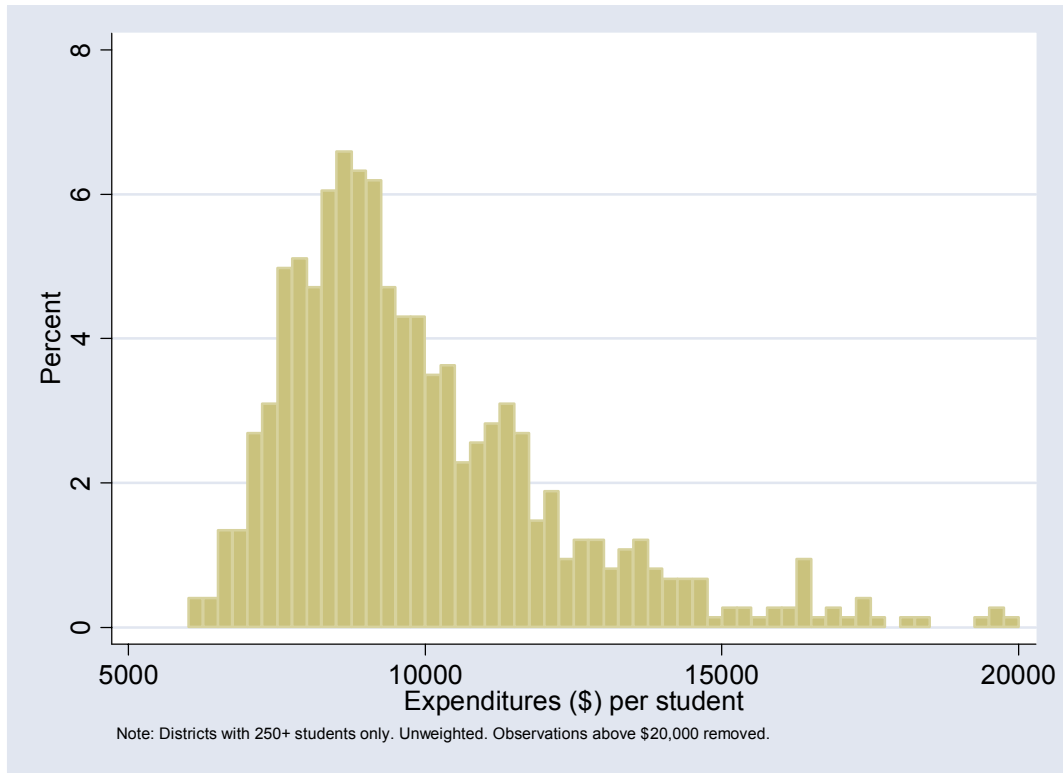
*Expenditures: Definition 1*

Variable (\$ / ADA)	Student-Weighted							District-Weighted
	Mean	Std. Dev.	Min	25th %ile	Median	75th %ile	Max	Median
<b>Total Expenditures</b>	\$ 10,579	\$ 2,402	\$ 6,008	\$ 8,795	\$ 10,078	\$ 11,918	\$ 29,999	\$ 9,010
<b>SELPA Prorated Total Expenditure</b>	10578	2376	6195	8795	10075	11953	28353	9054
<b>COE Prorated Total Expenditure</b>	11204	2382	6406	9370	10747	12686	30420	9988
<b>SELPA and COE Prorated Total Expenditure</b>	11203	2356	6594	9417	10732	12686	28774	10013
<b>Student Spending</b>	8062	1302	5496	7178	7739	8814	29489	7336
<b>SELPA Prorated Student Spending</b>	8062	1266	5831	7165	7722	8814	27842	7430
<b>Pre-K/ Adult</b>	188	199	0	38	128	325	1505	7
<b>Cap Outlay/ Facilities</b>	1661	1353	0	771	1478	2220	15758	677
<b>Debt Services</b>	490	688	0	184	341	702	11172	211
<b>Retiree Benefits</b>	86	101	0	13	46	115	672	28
<b>Non-Agency/ Community Services</b>	79	97	-1	13	60	102	2616	24
<b>PERS Reductions</b>	21	6	0	18	21	25	88	21

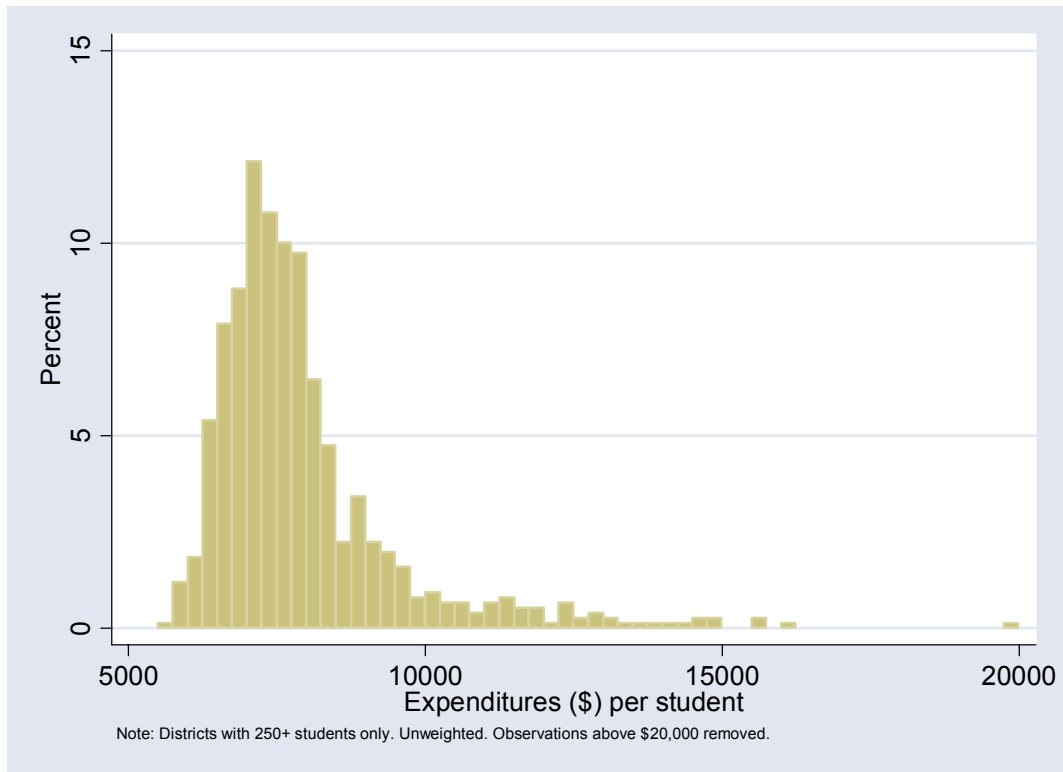
*Expenditures: Definition 2*

Variable (\$ / ADA)	Student-Weighted							District-Weighted
	Mean	Std. Dev.	Min	25th %ile	Median	75th %ile	Max	Median
<b>Total Expenditures</b>	\$ 7,372	\$ 928	\$ 5,526	\$ 6,749	\$ 7,165	\$ 7,994	\$ 21,171	\$ 6,993
<b>SELPA Prorated Total Expenditure</b>	7372	889	5633	6753	7159	7976	20812	7048
<b>COE Prorated Total Expenditure</b>	7906	999	5984	7194	7700	8545	23258	7711
<b>SELPA and COE Prorated Total Expenditure</b>	7905	962	6163	7194	7700	8556	22469	7789
<b>Student Spending</b>	7129	853	5368	6601	6925	7673	20558	6803
<b>SELPA Prorated Student Spending</b>	7128	810	5591	6598	6954	7686	20199	6856
<b>Pre-K/ Adult</b>	11	21	-39	0	2	13	325	0
<b>Cap Outlay/ Facilities</b>	53	58	-1	14	33	77	800	18
<b>Debt Services</b>	18	30	-13	0	9	24	1165	0
<b>Retiree Benefits</b>	80	92	-21	12	44	113	672	28
<b>Non-Agency/ Community Services</b>	65	74	-1	10	52	81	918	16
<b>PERS Reductions</b>	19	6	0	16	19	22	83	19

**Figure A3a: The Distribution of Total Expenditures**



**Figure A3b: The Distribution of Student Expenditures**



**Table A4: Summary of Expenditure Subcategories for Districts with Fewer than 250 Students (All Funds)**

Variable (\$ / ADA)	Mean	Std. Dev.	Min	Student-Weighted 25th %ile	Median	75th %ile	Max	District- Weighted Median
<b>Object Code</b>								
Salaries	\$ 6,522.31	\$ 9,028.68	\$ 3,180.47	\$ 4,167.92	\$ 4,881.81	\$ 6,362.16	\$ 135,367.40	\$ 5,415.76
Teacher Salaries	3,813.48	5,343.62	1,753.19	2,536.99	2,883.20	3,596.90	76,523.23	3,108.54
Admin Salaries	827.74	1,667.41	-	431.55	587.63	844.32	30,281.26	650.65
Other Certificated Salaries	83.18	344.11	-	-	-	46.55	4,280.88	-
Other Classified Salaries	1,797.91	2,035.75	-	1,010.76	1,371.03	1,964.09	27,027.85	1,618.29
Benefits	2,027.70	2,295.19	558.40	1,252.04	1,540.39	2,107.86	28,892.91	1,759.61
Current Health and Welfare, Certificated	616.65	603.99	-	389.71	526.59	649.47	7,365.95	541.01
Current Health and Welfare, Classified	376.30	379.06	-	147.94	288.53	479.67	3,674.15	320.98
Retiree Benefits	525.80	687.01	218.70	342.19	391.38	523.31	9,821.14	440.93
Certificated Retiree Benefits	361.53	483.53	147.36	244.36	277.74	345.36	6,645.35	293.06
Classified Retiree Benefits	164.27	213.29	(1.26)	94.20	125.09	175.99	3,175.79	138.94
Books & Supplies	882.11	1,954.92	145.31	470.74	647.68	887.20	37,389.85	724.71
Textbooks	118.86	1,300.72	(6.60)	23.00	48.98	69.51	27,062.43	52.98
Other Books & Supplies	763.25	951.07	127.98	381.98	603.58	866.37	10,327.42	674.35
Services & Other Operating Exps	1,856.61	2,823.79	469.44	926.59	1,268.57	1,675.88	38,626.42	1,491.34
Equipment Replacement	22.59	124.48	-	-	-	-	4,299.74	-
Other Outgo	11.77	176.79	(1,234.14)	-	-	-	1,721.73	-
Other Transfers Out	17.81	159.39	-	-	-	-	1,721.73	-
Transfers of Support Costs	(6.05)	75.07	(1,234.14)	-	-	-	0.00	-
Other Financing Fees	-	-	-	-	-	-	-	-
Consulting and Operating Expenses	990.13	1,627.72	67.75	459.01	613.63	991.89	23,349.61	762.18
<b>Goal Codes</b>								
All Instructional Expenditures	7,763.92	11,309.69	3,275.47	4,655.90	5,455.56	7,618.25	154,187.30	6,357.47
General Education, K-12	7,116.35	10,316.92	3,265.12	4,302.16	5,066.07	7,016.85	138,208.00	5,955.41
Regular Ed K-12	6,539.01	7,192.39	3,265.12	4,302.16	5,059.87	6,711.78	87,298.48	5,645.13
Other K-12 Schools	576.41	6,773.53	-	-	-	-	119,319.10	-
Vocational Ed	0.94	6.31	-	-	-	-	58.52	-
Bilingual Education	5.64	22.50	-	-	-	-	165.37	-
Migrant Education	7.33	45.00	-	-	-	-	600.55	-
Special Ed	625.40	1,294.65	-	-	377.94	702.07	15,979.31	317.44
Special Education - Pre School	10.49	45.80	-	-	-	-	364.17	-
Special Education - Severe 5-22	44.46	155.85	(17.73)	-	-	-	1,630.94	-
Special Education - Non-Severe 5-22	548.52	1,250.69	-	-	327.75	636.32	15,979.31	261.52
ROC/P	9.19	69.64	-	-	-	-	904.30	-
Child Care & Development Services	20.27	104.05	-	-	-	-	892.96	-
<b>Function Codes</b>								
Instruction	6,640.52	9,626.79	3,192.81	4,297.31	4,880.34	6,416.12	143,832.40	5,486.02
Special Ed Instr	523.91	971.04	-	-	330.35	653.49	10,376.72	280.07
Instruction Related Services	1,389.69	3,303.29	-	664.23	906.37	1,243.09	49,844.19	1,047.28
Supervision of Instruction	136.22	1,231.72	-	-	24.75	60.73	25,223.54	29.19
Pupil Services	953.10	810.70	-	492.67	815.51	1,205.19	6,813.74	967.15
Guidance Counseling Services	48.04	169.65	-	-	-	26.38	2,514.04	-
Psychological Services, etc	30.81	120.84	-	-	-	24.83	1,288.51	-
Health Services	19.87	49.09	-	-	0.26	19.19	467.09	-
Pupil Testing Services	0.71	2.61	-	-	-	-	23.93	-
Transportation Services	411.80	415.64	(17.73)	146.65	305.24	577.36	4,286.16	359.98
Food Services	402.42	294.22	-	187.36	367.72	576.91	2,242.32	422.80
Ancillary Services	52.53	131.47	(228.41)	-	-	39.21	982.42	-
Enterprise	29.69	349.46	-	-	-	-	4,622.45	-
General Administration	1,066.51	1,446.54	176.94	611.86	805.45	1,116.20	27,406.45	937.17
Board & Superintendent	315.17	461.33	-	8.68	251.87	407.54	4,345.85	261.75
Plant	1,172.90	1,329.39	33.88	626.43	832.79	1,258.08	13,620.46	989.34
Plant M&O	626.33	827.98	(176.71)	25.41	476.33	835.82	6,286.39	568.47
Facilities	90.23	713.65	-	-	-	-	8,479.23	-
Other Outgo	19.46	159.96	-	-	-	-	1,721.73	-

**Table A5: Summary of Expenditure Subcategories for Districts with 250 Students or More (All Funds)**

Variable (\$ / ADA)	Mean	Std. Dev.	Min	Student-Weighted 25th %ile	Median	75th %ile	Max	District- Weighted Median
<b>Object Code</b>								
Salaries	\$ 4,936.89	\$ 568.09	\$ 3,403.22	\$ 4,532.17	\$ 4,847.39	\$ 5,280.75	\$ 16,776.47	\$ 4,733.02
Teacher Salaries	3,109.50	315.89	1,844.73	2,907.49	3,079.56	3,263.99	12,020.61	3,021.29
Admin Salaries	422.59	89.36	169.50	359.00	419.04	457.94	1,644.78	437.23
Other Certificated Salaries	273.31	124.33	-	179.64	244.72	364.68	718.67	171.32
Other Classified Salaries	1,131.49	200.03	578.85	993.35	1,111.36	1,279.94	3,450.02	1,086.20
Benefits	1,407.05	264.47	774.02	1,224.61	1,378.50	1,539.03	4,144.17	1,379.37
Current Health and Welfare, Certificated	416.54	143.64	-	352.93	421.78	490.62	1,458.51	442.60
Current Health and Welfare, Classified	219.83	128.10	-	161.77	197.73	251.19	1,209.70	208.64
Retiree Benefits	415.45	54.59	274.04	377.39	405.96	445.36	1,381.97	394.53
Certificated Retiree Benefits	302.55	33.65	180.32	279.68	296.39	322.76	1,109.14	288.75
Classified Retiree Benefits	112.90	29.68	0.03	94.85	107.39	136.13	348.20	103.81
Books & Supplies	525.19	148.52	157.81	413.05	500.49	660.07	3,190.38	510.54
Textbooks	58.86	30.01	(0.05)	38.99	58.05	69.63	1,471.38	50.13
Other Books & Supplies	466.33	139.49	113.84	357.90	446.53	592.76	2,413.91	455.50
Services & Other Operating Exps	1,126.04	601.51	348.60	662.05	869.46	1,493.37	5,383.91	813.02
Equipment Replacement	4.67	16.53	(0.85)	-	0.22	2.82	474.89	-
Other Outgo	48.59	295.20	(170.93)	(6.63)	(0.00)	3.55	6,419.37	-
Other Transfers Out	53.76	294.60	-	-	-	7.81	6,419.37	-
Transfers of Support Costs	(5.17)	7.76	(170.93)	(9.74)	(2.09)	(0.00)	15.24	(0.00)
Other Financing Fees	17.13	237.22	-	-	-	0.00	4,671.75	-
Consulting and Operating Expenses	749.68	588.55	49.89	316.53	506.13	1,030.53	3,449.95	391.73
<b>Goal Codes</b>								
All Instructional Expenditures	5,621.72	1,011.94	3,649.92	4,846.01	5,313.63	6,221.45	23,267.20	5,248.75
General Education, K 12	4,487.22	776.41	3,063.90	3,876.99	4,330.03	5,151.29	20,625.33	4,437.78
Regular Ed K-12	4,340.20	749.33	2,723.50	3,762.64	4,195.76	4,912.55	11,297.13	4,321.00
Other K-12 Schools	136.74	176.95	-	51.76	116.90	199.21	14,802.89	72.60
Vocational Ed	10.28	24.21	-	-	5.57	12.79	785.16	-
Bilingual Education	63.74	84.62	-	-	43.04	112.81	972.41	-
Migrant Education	9.90	41.37	(0.73)	-	-	-	922.27	-
Special Ed	1,036.62	435.38	-	764.68	978.81	1,235.84	7,203.76	747.02
Special Education - Pre School	31.46	32.77	-	6.69	27.10	43.99	509.63	1.21
Special Education - Severe 5-22	339.59	301.61	(3.98)	100.86	262.37	475.53	977.31	47.98
Special Education - Non-Severe 5-22	508.68	164.53	-	391.68	495.97	588.07	2,164.37	504.80
ROC/P	24.23	49.49	(108.65)	-	-	27.77	807.96	-
Child Care & Development Services	30.12	97.42	(2.65)	-	-	6.50	889.98	-
<b>Function Codes</b>								
Instruction	4,665.81	521.54	3,309.78	4,323.38	4,587.65	4,961.14	21,904.20	4,577.75
Special Ed Instr	777.55	270.19	-	576.95	769.35	982.89	2,302.15	596.40
Instruction Related Services	923.96	279.45	199.03	711.96	846.11	1,090.82	2,583.41	752.21
Supervision of Instruction	295.81	225.96	-	134.72	214.63	416.75	1,167.42	124.30
Pupil Services	799.11	202.09	37.32	672.89	790.50	918.20	2,870.64	763.32
Guidance Counseling Services	134.85	80.82	-	85.03	126.37	187.69	809.90	86.64
Psychological Services, etc	90.18	44.50	-	66.16	84.25	104.86	1,234.46	68.61
Health Services	65.74	39.86	-	37.45	56.48	91.58	277.88	39.97
Pupil Testing Services	7.21	8.98	(0.55)	0.69	4.14	8.86	112.63	0.82
Transportation Services	180.11	87.36	-	125.62	173.17	214.33	1,445.17	175.45
Food Services	286.30	87.42	-	237.06	293.08	327.47	1,039.24	293.63
Ancillary Services	40.19	65.74	-	7.70	21.76	49.54	1,054.80	23.08
Enterprise General	397.57	521.84	(14.78)	-	100.10	787.69	2,389.82	-
Administration	405.12	128.91	169.37	331.28	376.04	452.34	2,593.99	483.18
Board & Superintendent	44.63	50.75	(0.63)	1.51	35.64	62.70	805.19	58.60
Plant	750.64	149.86	382.41	648.19	747.06	802.00	3,532.06	729.75
Plant M&O	462.67	330.43	(0.40)	92.25	586.30	738.85	3,532.06	380.11
Facilities	20.43	27.61	(76.79)	-	8.41	32.70	257.32	-
Other Outgo	83.16	384.17	(15.67)	-	11.15	47.26	6,419.37	-

**Table A6: Summary of Expenditure Subcategories for Districts with Fewer than 250 Students (General Fund O)**

Variable (\$ / ADA)	Student-Weighted							District-Weighted Median
	Mean	Std. Dev.	Min	25th %ile	Median	75th %ile	Max	
<b>Object Code</b>								
Salaries	\$ 5,446.54	\$ 2,196.10	\$ 3,004.92	\$ 4,050.34	\$ 4,686.26	\$ 5,894.47	\$ 20,925.38	\$ 5,319.78
Teacher Salaries	3,214.43	1,109.51	1,753.19	2,536.99	2,861.20	3,581.84	12,939.03	3,105.94
Admin Salaries	699.65	506.21	-	424.81	578.41	823.35	4,632.03	634.23
Other Certificated Salaries	55.80	136.70	-	-	-	38.31	1,328.22	-
Other Classified Salaries	1,476.66	871.67	-	943.22	1,192.57	1,720.27	6,866.63	1,461.00
Benefits	1,731.11	782.37	526.34	1,215.00	1,487.87	1,978.06	6,941.78	1,677.31
Current Health and Welfare, Certificated	551.91	265.48	-	387.94	519.82	629.44	2,418.48	536.75
Current Health and Welfare, Classified	322.35	272.39	-	136.82	234.82	415.84	3,179.04	282.69
Retiree Benefits	443.99	181.18	218.70	334.06	380.73	491.59	1,729.18	428.39
Certificated Retiree Benefits	309.31	114.39	147.36	244.36	276.97	344.06	1,377.12	291.34
Classified Retiree Benefits	134.68	84.25	(1.26)	84.06	107.29	160.24	578.41	128.91
Books & Supplies	541.54	309.40	145.31	344.77	453.18	596.96	2,656.85	522.45
Textbooks	53.98	50.05	(6.60)	23.00	46.85	69.41	782.98	49.23
Other Books & Supplies	487.57	298.47	127.98	298.60	388.50	560.06	2,419.64	465.37
Services & Other Operating Exps	1,426.45	981.28	469.44	852.45	1,219.55	1,562.21	6,709.67	1,390.05
Equipment								
Replacement	14.35	108.42	-	-	-	-	4,299.74	-
Other Outgo	8.88	177.33	(1,234.14)	(0.00)	-	-	1,721.73	-
Other Transfers Out	17.78	159.39	-	-	-	-	1,721.73	-
Transfers of Support Costs	(8.91)	75.69	(1,234.14)	(0.00)	-	-	0.00	-
Other Financing Fees	-	-	-	-	-	-	-	-
Consulting and Operating Expenses	775.60	714.10	55.60	411.54	579.96	874.68	4,743.43	679.40
<b>Goal Codes</b>								
All Instructional Expenditures	6,499.91	2,773.24	3,275.47	4,655.90	5,455.56	7,535.98	21,600.78	6,336.07
General Education, K-12	5,900.98	2,350.26	3,265.12	4,302.16	5,059.87	6,788.52	19,748.81	5,881.79
Regular Ed K-12	5,779.47	2,242.97	3,265.12	4,302.16	4,968.97	6,557.94	19,748.81	5,519.17
Other K-12 Schools	120.58	337.19	-	-	-	-	2,469.25	-
Vocational Ed	0.94	6.31	-	-	-	-	58.52	-
Bilingual Education	5.64	22.50	-	-	-	-	165.37	-
Migrant Education	7.33	45.00	-	-	-	-	600.55	-
Special Ed	576.75	993.48	-	-	376.73	702.07	8,841.57	317.29
Special Education - Pre School	10.49	45.80	-	-	-	-	364.17	-
Special Education - Severe 5-22	44.46	155.85	(17.73)	-	-	-	1,630.94	-
Special Education - Non-Severe 5-22	499.88	931.71	-	-	327.75	619.49	8,841.57	253.43
ROC/P	9.19	69.64	-	-	-	-	904.30	-
Child Care & Development Services	0.28	2.17	-	-	-	-	37.40	-
<b>Function Codes</b>								
Instruction	5,562.69	2,002.04	3,192.81	4,279.47	4,880.34	6,155.05	19,754.64	5,424.91
Special Ed Instr	487.77	793.88	-	-	330.01	643.67	6,341.02	264.23
Instruction Related Services	1,070.62	897.07	-	662.90	906.37	1,194.26	11,402.55	1,041.13
Supervision of Instruction	76.83	223.89	-	-	23.76	60.02	2,776.14	29.18
Pupil Services	532.04	474.30	-	215.13	425.64	697.42	4,286.16	531.08
Guidance Counseling Services	39.58	109.52	-	-	-	24.05	1,086.14	-
Psychological Services, etc	28.73	110.23	-	-	-	24.83	1,288.51	-
Health Services	19.20	47.46	-	-	0.26	19.19	467.09	-
Pupil Testing Services	0.71	2.61	-	-	-	-	23.93	-
Transportation Services	406.93	408.03	(17.73)	146.65	305.24	577.36	4,286.16	359.98
Food Services	22.84	86.86	(0.34)	-	-	-	1,195.29	-
Ancillary Services	52.03	130.83	(228.41)	-	-	39.21	982.42	-
Enterprise	0.40	3.46	-	-	-	-	34.49	-
General Administration	989.98	697.25	176.94	609.01	779.13	1,089.44	6,418.96	929.73
Board & Superintendent	309.86	427.80	-	8.68	251.87	402.92	4,104.52	261.75
Plant	943.07	602.27	33.88	586.40	737.89	1,107.24	6,001.54	906.92
Plant M&O	512.53	625.45	(176.71)	2.26	440.36	750.86	6,001.54	503.12
Facilities	7.65	45.61	-	-	-	-	698.39	-
Other Outgo	18.05	159.38	-	-	-	-	1,721.73	-

**Table A7: Summary of Expenditure Subcategories for Districts with 250 Students or More (General Fund Only)**

Variable (\$ / ADA)	Student-Weighted							District-Weighted Median
	Mean	Std. Dev.	Min	25th %ile	Median	75th %ile	Max	
<b>Object Code</b>								
Salaries	\$ 4,751.07	\$ 509.89	\$ 3,360.30	\$ 4,410.79	\$ 4,672.26	\$ 5,055.72	\$ 11,288.18	\$ 4,557.46
Teacher Salaries	3,072.26	286.42	1,844.73	2,891.65	3,041.42	3,234.90	6,638.43	2,996.61
Admin Salaries	401.71	81.79	169.50	344.29	398.71	439.92	1,465.29	417.09
Other Certificated Salaries	270.33	123.00	(0.00)	179.47	242.33	364.00	718.67	170.59
Other Classified Salaries	1,006.77	179.49	524.73	876.30	992.55	1,123.67	3,126.20	963.32
Benefits	1,332.67	220.73	747.73	1,177.72	1,323.25	1,454.28	4,108.41	1,313.24
Current Health and Welfare, Certificated	408.26	138.32	-	347.14	408.55	484.99	1,354.38	431.94
Current Health and Welfare, Classified	188.47	79.81	-	142.08	176.92	218.42	999.97	185.41
Retiree Benefits	400.45	49.68	274.04	367.43	391.50	427.83	997.01	380.40
Certificated Retiree Benefits	298.69	30.87	180.32	278.38	294.24	314.47	665.74	286.00
Classified Retiree Benefits	101.75	27.07	0.03	84.74	96.98	122.50	348.20	93.46
Books & Supplies	375.28	122.44	120.16	278.11	345.98	463.83	1,967.90	348.94
Textbooks	57.57	27.15	(0.05)	38.71	56.98	67.81	298.49	49.04
Other Books & Supplies	317.71	115.33	60.83	229.03	294.50	409.52	1,920.55	297.29
Services & Other Operating Exps	668.18	208.66	325.80	520.48	643.72	777.71	2,698.09	688.33
Equipment								
Replacement	3.63	14.99	(0.85)	-	0.12	1.63	474.89	-
Other Outgo	(1.88)	215.73	(261.14)	(27.23)	(13.80)	(4.76)	6,376.12	(8.27)
Other Transfers Out	22.27	215.33	-	-	-	0.37	6,419.37	-
Transfers of Support Costs	(24.15)	22.70	(261.14)	(32.19)	(18.19)	(11.37)	9.63	(12.51)
Other Financing Fees	0.01	0.13	(3.03)	-	-	-	1.60	-
Consulting and Operating Expenses	375.60	183.03	43.78	230.66	351.26	501.52	1,894.62	322.51
<b>Goal Codes</b>								
All Instructional Expenditures	5,553.45	955.39	3,649.92	4,819.63	5,269.91	6,112.44	12,641.87	5,181.86
General Education, K-12	4,421.95	734.98	3,063.90	3,818.66	4,298.71	4,974.35	11,489.75	4,378.40
Regular Ed K-12	4,282.38	723.05	2,723.50	3,728.72	4,186.99	4,735.61	11,297.13	4,263.42
Other K-12 Schools	129.36	109.82	-	47.16	116.90	199.21	1,248.78	69.64
Vocational Ed	10.21	24.18	-	-	5.57	12.79	785.16	-
Bilingual Education	63.66	84.52	-	-	43.04	112.81	972.41	-
Migrant Education	9.90	41.37	(0.73)	-	-	-	922.27	-
Special Ed	1,033.70	431.75	-	764.68	978.81	1,235.84	7,203.76	747.50
Special Education - Pre School	31.46	32.77	-	6.69	27.10	43.99	509.63	1.29
Special Education - Severe 5-22	339.49	301.62	(3.98)	100.86	262.37	475.53	977.31	50.80
Special Education - Non-Severe 5-22	506.85	165.95	-	391.68	495.93	588.07	2,164.37	505.62
ROC/P	24.23	49.49	(108.65)	-	-	27.77	807.96	-
Child Care & Development Services	3.31	11.71	(14.60)	-	-	2.41	272.77	-
<b>Function Codes</b>								
Instruction	4,599.57	460.07	3,309.78	4,294.58	4,542.25	4,900.63	10,529.09	4,522.56
Special Ed Instr	775.70	268.27	-	576.95	769.35	982.89	2,302.15	598.59
Instruction Related Services	900.31	267.16	199.03	701.46	813.43	1,070.08	2,583.41	730.54
Supervision of Instruction	289.10	220.90	-	132.45	206.77	394.89	1,167.42	122.22
Pupil Services	505.94	158.71	-	390.51	494.53	620.29	2,424.45	447.94
Guidance Counseling Services	133.48	80.48	-	82.58	122.29	184.67	809.90	85.72
Psychological Services, etc	89.35	43.87	-	66.02	84.25	104.46	1,234.46	68.62
Health Services	65.01	39.29	-	37.03	56.48	88.01	277.88	39.64
Pupil Testing Services	7.20	8.98	(0.55)	0.68	4.14	8.86	112.63	0.82
Transportation Services	179.74	86.90	-	125.62	173.17	213.31	1,445.17	175.30
Food Services	1.10	9.16	(10.25)	-	0.02	0.65	313.82	-
Ancillary Services	40.00	65.24	-	7.68	21.76	49.54	1,054.80	22.77
Enterprise	2.51	10.75	(0.03)	-	-	-	292.25	-
General Administration	373.24	120.12	156.02	291.76	344.23	422.05	2,593.99	460.26
Board & Superintendent	44.62	50.70	(0.63)	1.51	35.64	62.70	805.19	59.54
Plant	680.33	126.78	365.87	593.50	685.40	718.60	2,667.11	664.71
Plant M&O	412.89	303.63	(12.07)	30.13	544.05	641.23	1,488.53	322.95
Facilities	11.06	21.64	(3.66)	-	-	6.73	247.21	-
Other Outgo	27.06	215.31	(15.67)	-	2.76	11.09	6,419.37	-

**Table A8: Summary of Revenues for Districts with Fewer than 250 Students**

Revenues

Variable (\$ / ada)	Student-Weighted							District-Weighted Median
	Mean	Std. Dev.	Min	25th %ile	Median	75th %ile	Max	
All Resources	\$ 14,475	\$ 20,130	\$ 6,184	\$ 8,259	\$ 10,036	\$ 13,903	\$ 298,276	\$ 11,635
Unrestricted	10732	18127	3420	5892	6709	9605	266443	7559
Restricted	3743	2934	-2235	2030	3006	4503	31833	3427
Revenue Limit Restricted	114	330	0	0	0	0	2041	0
Federal Restricted	1291	953	0	663	1094	1637	9327	1210
State Restricted	2012	2031	-3015	1009	1569	2212	22507	1839
Local Restricted	326	680	0	0	105	390	16517	87
Revenue Limit Sources	7962	13411	4476	4919	5437	6998	217520	6068
Federal Revenue Sources	1325	1103	0	581	1067	1728	11281	1145
Other State Revenues	2139	2491	-2724	1199	1550	2265	32989	1835
Other Local Revenues	1266	2308	60	455	676	1217	34380	733
Other Local Revenue/ Contributions	385	740	-27	60	146	408	7663	165
Other Financing Sources	1397	5529	0	69	264	848	65947	301
Local Taxes	3137	3549	205	1177	2004	3296	27338	2199
Parcel Taxes	44	287	0	0	0	0	3209	0
Lottery Revenues	196	371	35	143	148	158	5341	148
Class Size Reduction Revenues	253	453	-1195	0	120	434	5474	241
No Child Left Behind Act Monies	682	717	0	273	521	860	7049	603
Special Education Monies	696	1287	-60	0	482	789	16586	453
Vocational Education Monies	1	6	0	0	0	0	81	0
Adult Education	0	0	0	0	0	0	0	0
Head Start	0	0	0	0	0	0	0	0
Pre-K and Adult/ Non K-12 Revenues	0	0	0	0	0	0	0	0
Child Development Funds	47	239	0	0	0	0	2453	0
Child Nutrition Funds	387	302	0	188	364	576	2278	391
Staff Development	18	20	-5	8	12	19	178	15

Revenues With Exclusions

Variable (\$ / ada)	Student-Weighted							District-Weighted Median
	Mean	Std. Dev.	Min	25th %ile	Median	75th %ile	Max	
All Resources	\$ 13,977	\$ 19,785	\$ 6,126	\$ 8,023	\$ 9,702	\$ 13,249	\$ 290,181	\$ 11,120
Unrestricted	10581	17901	3420	5878	6674	9274	259805	7503
Restricted	3396	2584	468	1829	2833	4082	30375	3145
Revenue Limit Restricted	114	330	0	0	0	0	2041	0
Federal Restricted	1291	953	0	663	1094	1637	9327	1210
State Restricted	1671	1604	310	874	1238	1943	21049	1597
Local Restricted	320	678	0	0	105	381	16517	86
Revenue Limit Sources	7959	13411	4476	4919	5437	6998	217520	6068
Federal Revenue Sources	1325	1103	0	581	1067	1728	11281	1145
Other State Revenues	1822	1886	537	1146	1368	1920	24893	1667
Other Local Revenues	1235	2308	43	436	665	1201	34380	696
Other Local Revenue/ Contributions	385	739	-27	60	146	408	7663	165
Other Financing Sources	1251	5527	-6657	24	151	586	65947	234
Local Taxes	3136	3548	205	1177	2004	3296	27338	2199
Parcel Taxes	44	287	0	0	0	0	3209	0
Lottery Revenues	196	371	35	143	148	158	5341	148
Class Size Reduction Revenues	253	453	-1195	0	120	434	5474	241
No Child Left Behind Act Monies	682	717	0	273	521	860	7049	603
Special Education Monies	682	1285	-60	0	461	776	16586	414
Vocational Education Monies	1	6	0	0	0	0	81	0
Adult Education	0	0	0	0	0	0	0	0
Head Start	0	0	0	0	0	0	0	0
Pre-K and Adult/ Non K-12 Revenues	0	0	0	0	0	0	0	0
Child Development Funds	47	239	0	0	0	0	2453	0
Child Nutrition Funds	387	302	0	188	364	576	2278	391
Staff Development	18	20	-5	8	12	19	178	15



**Table A9: Summary of Revenues for Districts with 250 Students or More**

Revenues

Variable (\$ / ada)	Student-Weighted							District-Weighted Median
	Mean	Std. Dev.	Min	25th %ile	Median	75th %ile	Max	
All Resources	\$ 11,211	\$ 2,885	\$ 6,347	\$ 9,272	\$ 10,689	\$ 13,244	\$ 35,820	\$ 9,857
Unrestricted	6879	2160	2346	5653	6119	7507	31206	6366
Restricted	4332	2086	611	2890	3877	5140	21661	3196
Revenue Limit Restricted	34	55	0	0	12	55	1115	0
Federal Restricted	1040	448	94	689	998	1434	7014	871
State Restricted	2363	1143	368	1572	2051	3038	13298	1643
Local Restricted	894	1249	-817	256	405	1221	13507	303
Revenue Limit Sources	5199	637	4359	4889	5101	5269	27674	5042
Federal Revenue Sources	965	499	81	561	909	1361	7133	774
Other State Revenues	1936	953	243	1245	1684	2567	18589	1410
Other Local Revenues	1430	689	56	925	1337	1982	21228	1081
Other Local Revenue/ Contributions	184	213	-289	79	115	213	5050	139
Other Financing Sources	1497	2039	-884	265	1029	1798	24413	367
Local Taxes	2165	1543	63	1179	1609	2808	24478	1918
Parcel Taxes	36	160	0	0	0	0	2276	0
Lottery Revenues	148	42	-203	146	153	165	779	149
Class Size Reduction Revenues	224	298	-346	1	134	317	2466	204
No Child Left Behind Act Monies	431	260	0	202	389	670	2152	333
Special Education Monies	1060	616	0	775	972	1242	18606	791
Vocational Education Monies	11	12	0	4	8	17	136	0
Adult Education	11	15	-27	0	5	20	150	0
Head Start	14	50	0	0	0	0	816	0
Pre-K and Adult/ Non K-12 Revenues	0	0	0	0	0	0	0	0
Child Development Funds	80	118	0	0	49	136	1646	0
Child Nutrition Funds	298	115	-47	233	316	364	1378	307
Staff Development	24	27	-9	12	21	29	921	11

Revenues With Exclusions

Variable (\$ / ada)	Student-Weighted							District-Weighted Median
	Mean	Std. Dev.	Min	25th %ile	Median	75th %ile	Max	
All Resources	\$ 10,438	\$ 2,670	\$ 4,844	\$ 8,455	\$ 9,697	\$ 12,578	\$ 33,868	\$ 9,203
Unrestricted	6771	2040	2303	5615	6018	7361	31206	6295
Restricted	3667	1879	534	2465	3122	4097	20289	2718
Revenue Limit Restricted	34	55	0	0	12	55	1115	0
Federal Restricted	1016	430	94	678	978	1425	7014	860
State Restricted	1755	802	291	1246	1479	1950	13093	1347
Local Restricted	862	1217	-849	253	402	1147	13474	296
Revenue Limit Sources	5118	605	4359	4852	4991	5195	27632	4989
Federal Revenue Sources	941	484	81	551	892	1326	7133	770
Other State Revenues	1556	731	473	1046	1374	1892	12576	1214
Other Local Revenues	1349	652	55	869	1261	1873	21228	1031
Other Local Revenue/ Contributions	180	211	-289	78	108	212	5050	135
Other Financing Sources	1293	1932	-5040	122	685	1612	22017	275
Local Taxes	2150	1542	62	1166	1592	2747	24478	1894
Parcel Taxes	36	160	0	0	0	0	2276	0
Lottery Revenues	148	42	-203	146	153	165	779	149
Class Size Reduction Revenues	224	298	-346	1	134	317	2466	204
No Child Left Behind Act Monies	431	260	0	202	389	670	2152	333
Special Education Monies	1049	616	0	753	963	1235	18606	770
Vocational Education Monies	11	12	0	4	8	17	136	0
Adult Education	0	0	0	0	0	0	0	0
Head Start	0	0	0	0	0	0	0	0
Pre-K and Adult/ Non K-12 Revenues	0	0	0	0	0	0	0	0
Child Development Funds	80	118	0	0	49	136	1646	0
Child Nutrition Funds	298	115	-47	233	316	364	1378	307
Staff Development	24	27	-9	12	21	29	921	11

**Table A10: State Restricted Resources**

- Academic Improvement and Achievement Regional Partnerships
- Academic volunteer and mentor service
- Adult Ed
- Adults in Correctional Facilities
- After school learning and Safe Neighborhood partnerships
- Agricultural Vocational Incentive Grants
- AIDS education
- Alternative and Compensatory Education Cluster
- Alternative Certification program for intern teachers (CCTC)
- American Indian Education funds
- AP Challenge Grant
- Arts Education Centers
- CA Mathematics Initiative for Teaching
- CA PAR for teachers
- CA Public School Library Act of 1998
- California School Information Services
- Cal-SAFE funds
- Categorical Programs per ADA allocations
- Cert. staff performance incentive bonus
- Charter schools facilities lease
- Child Development funds
- Child Nutrition: LEAF
- Classroom library materials grades K-4
- College Prep Partnership & counseling
- Community education: Intergenerational
- Community-based tutoring grants
- CSR facilities funding
- Deferred maintenance apportionment
- Demonstration Programs in Intensive Instruction
- Dropout Prevention funds
- Early Intervention for School Success
- Early Mental Health Initiative
- Education Technology funds
- EIA funds
- English Language Acquisition Program, Teacher Training and Student Assistance
- English Language and Intensive literacy
- Environmental Education
- Gang risk intervention program
- GATE
- Healthy Start funds
- High Priority School Grants Program
- High risk youth & public safety program
- High school pupil success act
- IB funds
- Immediate Intervention/ Underperforming Program
- Industry-Based certification incentive grant program
- Instructional Materials funds
- IT Career Academy Grant
- Lottery: Instructional Materials
- Miller Unruh reading program
- National Board Certification teacher incentive grant
- Other State: Locally defined
- Healthy Start funds
- High Priority School Grants Program
- High risk youth and public safety program
- High school pupil success act
- IB funds
- Immediate Intervention/ Underperforming Program
- Industry-Based certification incentive grant program

- Instructional Materials funds
- IT Career Academy Grant
- Lottery: Instructional Materials
- Miller Unruh reading program
- National Board Certification teacher incentive grant
- Other State: Locally defined
- Paraprofessional Teacher Training
- Parent/Teacher involvement
- Partnership Academies Program and New Program Grants
- Pre-Internship Teaching Program
- Reading professional dev. institute
- ROC/P funds
- School Based Coordination Program
- School Bus Emissions Reduction Funds
- School community policing partnerships
- School District Improvement Cluster
- School Improvement and Staff Development cluster
- School Improvement Program
- School Safety & violence prevention / School/ Law enforcement partnership
- School-to-Career local partnerships
- Special Education funds
- Staff Development
- State School Facilities Funds
- Student Orgs Voc Ed
- Supplementary Programs
- Targeted Instruction Improvement
- Teachers as a Priority block grant
- Tobacco use prevention education
- Tolerance Education Program
- Transportation
- WIA funds
- YRE implementation grants

**Table B1: Summary of District Characteristics**

**District-Weighted**

**Student-Weighted**

**Districts with 250 Students or More**

**Districts with 250 Students or More**

	Mean	Median	Std Dev
<b>% Black</b>	4.34%	1.98%	6.51%
<b>% Hispanic</b>	36.82%	30.86%	27.36%
<b>% Free/Red</b>			
<b>Lunch</b>	43.90%	41.17%	26.44%
<b>Urban</b>	18.90%	0	39.18%
<b>Suburban</b>	49.33%	0	50.03%
<b>Town</b>	6.03%	0	23.82%
<b>rural</b>	25.74%	0	43.75%
<b>Elementary</b>	47.81%	0	49.99%
<b>High</b>	10.86%	0	31.14%
<b>Unified</b>	41.32%	0	49.27%

	Mean	Median	Std Dev
<b>% Black</b>	8.24%	5.23%	7.89%
<b>% Hispanic</b>	45.69%	44.75%	24.59%
<b>% Free/Red</b>			
<b>Lunch</b>	48.57%	50.13%	23.90%
<b>Urban</b>	49.61%	0	50.00%
<b>Suburban</b>	45.47%	0	49.79%
<b>Town</b>	1.22%	0	10.97%
<b>rural</b>	3.70%	0	18.89%
<b>Elementary</b>	19.43%	0	39.57%
<b>High</b>	9.21%	0	28.92%
<b>Unified</b>	71.36%	1	45.21%

**Districts with Fewer than 250 Students**

**Districts with Fewer than 250 Students**

	Mean	Median	Std Dev
<b>% Black</b>	1.83%	0.00%	5.14%
<b>% Hispanic</b>	21.70%	13.33%	22.83%
<b>% Free/Red</b>			
<b>Lunch</b>	45.11%	47.83%	27.88%
<b>Urban</b>	2.36%	0	15.21%
<b>Suburban</b>	6.60%	0	24.89%
<b>Town</b>	1.42%	0	11.84%
<b>rural</b>	89.62%	1	30.57%
<b>Elementary</b>	92.02%	1	27.16%
<b>High</b>	0.94%	0	9.67%
<b>Unified</b>	7.04%	0	25.65%

	Mean	Median	Std Dev
<b>% Black</b>	2.11%	0.53%	6.04%
<b>% Hispanic</b>	25.05%	16.41%	24.49%
<b>% Free/Red</b>			
<b>Lunch</b>	44.76%	47.12%	26.67%
<b>Urban</b>	2.42%	0	15.37%
<b>Suburban</b>	8.81%	0	28.35%
<b>Town</b>	2.06%	0	14.20%
<b>rural</b>	86.71%	1	33.95%
<b>Elementary</b>	89.65%	1	30.46%
<b>High</b>	1.46%	0	12.00%
<b>Unified</b>	8.88%	0	28.45%

**Table B2: Overall Expenditures Regressions**

	Total Expenditures (Defn 1)	Total Expenditures (Defn 2)	Total Exp w/ SELPA Prorate (Defn 1)	Total Exp w/ SELPA Prorate (Defn 2)	Total Exp w/ COEs (Defn 1)	Total Exp w/ COEs (Defn 2)	Total Exp w/ SELPA Prorate and COEs (Defn 1)	Total Exp w/ SELPA Prorate and COEs (Defn 2)
High school district	2329.66*** (348.21)	1267.52*** (125.59)	2129.40*** (344.39)	1067.98*** (117.52)	2470.53*** (355.91)	1460.78*** (141.07)	2270.26*** (352.15)	1261.25*** (134.09)
Unified district	847.56*** (212.92)	259.90*** (76.79)	771.95*** (210.59)	184.90* (71.86)	807.08*** (217.63)	224.78** (86.26)	731.47*** (215.33)	149.78 (81.99)
Enrollment (in 100s)	-3.33*** (1.00)	-0.54 (0.36)	-3.22** (0.99)	-0.43 (0.34)	-2.90** (1.02)	-0.01 (0.40)	-2.79** (1.01)	0.10 (0.38)
Enrollment squared (in 100s)	-2.19E-06** (7.29E-07)	-5.66E-07* (2.63E-07)	-2.20E-06** (7.21E-07)	-5.73E-07* (2.46E-07)	-0.00 (0.00)	0.00 (0.00)	-0.00 (0.00)	0.00 (0.00)
Percent ADA change from 2003-04 to 2004-05	6431.73** (2041.51)	-4832.41*** (736.29)	6551.72** (2019.13)	-4710.58*** (689.03)	6393.80** (2086.67)	-5540.67*** (827.05)	6513.79** (2064.63)	-5418.84*** (786.17)
Special Ed ADA	1.13*** (0.24)	0.23** (0.09)	1.11*** (0.23)	0.21** (0.08)	0.91*** (0.24)	0.01 (0.10)	0.89*** (0.24)	-0.01 (0.09)
% Free/Reduced Lunch	132.97 (1967.20)	2395.87*** (709.49)	12.48 (1945.64)	2271.79*** (663.95)	1973.43 (2010.72)	4219.80*** (796.94)	1852.93 (1989.47)	4095.72*** (757.55)
(% Free/Reduced Lunch)^2	4548.60* (1811.84)	544.51 (653.46)	4474.92* (1791.98)	473.33 (611.51)	3267.63 (1851.92)	-664.27 (734.00)	3193.95 (1832.35)	-735.46 (697.73)
% Black	-4652.12 (2815.07)	-3531.55*** (1015.29)	-4547.88 (2784.22)	-3434.73*** (950.11)	-6078.15* (2877.35)	-4273.15*** (1140.43)	-5973.91* (2846.95)	-4176.32*** (1084.07)
(% Black)^2	27388.35*** (7735.88)	12762.32*** (2790.02)	27679.81*** (7651.09)	13067.06*** (2610.93)	27455.33*** (7907.02)	12039.26*** (3133.93)	27746.79*** (7823.48)	12344.00*** (2979.04)
% Hispanic	-3328.19 (1713.32)	-2355.93*** (617.93)	-3130.59 (1694.54)	-2156.04*** (578.26)	-4489.71* (1751.22)	-3595.77*** (694.09)	-4292.11* (1732.72)	-3395.88*** (659.79)
(% Hispanic)^2	3314.51 (1730.54)	1834.57** (624.14)	3113.18 (1711.58)	1631.56** (584.07)	3800.35* (1768.83)	2558.28*** (701.07)	3599.02* (1750.14)	2355.26*** (666.42)
Urban	196.30 (166.26)	116.02 (59.96)	188.28 (164.44)	108.20 (56.11)	289.88 (169.94)	194.83** (67.35)	281.87 (168.14)	187.02** (64.03)
Town	685.52 (677.89)	245.43 (244.49)	716.48 (670.46)	275.79 (228.79)	1524.24* (692.89)	832.40** (274.62)	1555.20* (685.57)	862.77*** (261.05)
Rural	248.42 (402.80)	516.59*** (145.27)	330.16 (398.38)	598.61*** (135.95)	465.03 (411.71)	700.65*** (163.18)	546.78 (407.36)	782.67*** (155.11)
Median Household Income (in \$10,000s)	232.60** (88.62)	112.54*** (31.96)	235.21** (87.65)	115.01*** (29.91)	218.77* (90.58)	123.80*** (35.90)	221.39* (89.63)	126.26*** (34.13)
% HS grad	4802.45** (1793.88)	2585.45*** (646.98)	4268.69* (1774.22)	2051.07*** (605.45)	5158.66** (1833.56)	3024.96*** (726.73)	4624.90* (1814.19)	2490.58*** (690.81)
Unemployment rate	-3895.31 (3825.62)	2652.29 (1379.75)	-4254.31 (3783.69)	2287.38 (1291.18)	-336.03 (3910.25)	5017.59** (1549.82)	-695.02 (3868.95)	4652.68** (1473.22)
Constant	3978.41* (1957.62)	3517.36*** (706.03)	4485.42* (1936.16)	4025.84*** (660.71)	4162.16* (2000.92)	3407.58*** (793.06)	4669.17* (1979.79)	3916.06*** (753.87)
R-squared	0.38	0.47	0.38	0.49	0.34	0.42	0.34	0.43
N	745	745	745	745	745	745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001

**Table B3: Student Expenditures Regressions**

	Student Spending (Defn 1)	Student Spending (Defn 2)	Student Spending w/ SELPA Prorate (Defn 1)	Student Spending w/ SELPA Prorate (Defn 2)
High school district	1280.17*** (166.66)	1183.80*** (120.08)	1079.90*** (158.27)	984.27*** (111.43)
Unified district	333.70** (101.91)	242.83*** (73.43)	258.09** (96.78)	167.83* (68.13)
Enrollment (in 100s)	0.95* (0.48)	-0.61 (0.34)	1.05* (0.45)	-0.50 (0.32)
Enrollment squared (in 100s)	-1.02e-06** (3.49e-07)	-5.46e-07* (2.51e-07)	-1.03e-06** (3.31e-07)	-5.53e-07* (2.33e-07)
Percent ADA change from 2003-04 to 2004-05	-4894.21*** (977.10)	-4546.91*** (704.02)	-4774.21*** (927.90)	-4425.08*** (653.28)
Special Ed ADA	0.02 (0.11)	0.24** (0.08)	-0.00 (0.11)	0.22** (0.08)
% Free/Reduced Lunch	1311.24 (941.53)	2011.89** (678.40)	1190.75 (894.12)	1887.81** (629.50)
(% Free/Reduced Lunch)^2	1817.33* (867.17)	754.43 (624.82)	1743.66* (823.51)	683.24 (579.79)
% Black	-4854.19*** (1347.34)	-2784.63** (970.79)	-4749.95*** (1279.50)	-2687.81** (900.83)
(% Black)^2	19192.02*** (3702.50)	10949.68*** (2667.76)	19483.48*** (3516.09)	11254.42*** (2475.49)
% Hispanic	-1021.43 (820.02)	-2143.46*** (590.85)	-823.83 (778.73)	-1943.57*** (548.26)
(% Hispanic)^2	632.81 (828.26)	1739.69** (596.79)	431.47 (786.56)	1536.67** (553.77)
Urban	160.02* (79.57)	118.07* (57.34)	152.00* (75.57)	110.25* (53.20)
Town	352.44 (324.45)	231.26 (233.77)	383.40 (308.11)	261.63 (216.93)
Rural	523.52** (192.78)	458.82** (138.91)	605.27*** (183.08)	540.84*** (128.90)
Median Household Income (in \$10,000s)	92.25* (42.42)	119.32*** (30.56)	94.86* (40.28)	121.78*** (28.36)
% HS grad	3042.50*** (858.58)	2551.16*** (618.63)	2508.73** (815.35)	2016.78*** (574.04)
Unemployment rate	1585.34 (1831.00)	2204.93 (1319.29)	1226.35 (1738.81)	1840.03 (1224.20)
Constant	3573.72*** (936.94)	3383.66*** (675.09)	4080.73*** (889.77)	3892.14*** (626.44)
R-squared	0.52	0.42	0.54	0.45
N	745	745	745	745
* p<0.05, ** p<0.01, *** p<0.001				



**Table B5: Subcategories of Student Expenditures Defined by Goal Codes -- Definition 1 Regressions**

	Instruction	General Ed	General Ed: K-12	Regular Ed: K-12	Other schools	Vocational Ed	Bilingual	Migrant Ed	Other non-K-12	ROC/P	Child Care Development	Locally Defined
High school district	308.06* (134.72)	118.26 (123.34)	118.26 (123.34)	-175.50 (119.13)	267.78*** (28.03)	25.98*** (4.13)	-11.39 (13.26)	-0.41 (7.34)	2.48 (16.91)	51.32*** (7.08)	2.48 (16.91)	79.13* (31.82)
Unified district	-36.50 (82.38)	-58.25 (75.42)	-58.25 (75.42)	-155.36* (72.85)	90.44*** (17.14)	6.67** (2.52)	-34.97*** (8.11)	-2.49 (4.49)	16.94 (10.34)	11.67** (4.33)	16.94 (10.34)	0.47 (19.46)
Enrollment (in 100s)	-0.70 (0.39)	0.09 (0.35)	0.09 (0.35)	0.25 (0.34)	-0.17* (0.08)	0.01 (0.01)	0.12** (0.04)	0.04 (0.02)	0.06 (0.05)	0.00 (0.02)	0.06 (0.05)	0.09 (0.09)
Enrollment squared (in 100s)	-1.94e-06*** (2.82e-07)	-8.48e-07** (2.58e-07)	-8.48e-07** (2.58e-07)	-7.53e-07** (2.49e-07)	-7.56e-08 (5.87e-08)	-1.96e-08* (8.63e-09)	-1.57e-08 (2.77e-08)	-1.56e-08 (1.54e-08)	-1.39e-08 (3.54e-08)	3.58e-08* (1.48e-08)	-1.39e-08 (3.54e-08)	-2.28e-08 (6.66e-08)
Percent ADA change from 2003-04 to 2004-05	-4612.14*** (789.87)	-3522.28*** (723.15)	-3522.28*** (723.15)	-3109.11*** (698.45)	-373.29* (164.36)	-39.88 (24.19)	-288.83*** (77.73)	-13.42 (43.04)	-234.92* (99.15)	-64.81 (41.51)	-234.92* (99.15)	189.84 (186.57)
Special Ed ADA	0.50*** (0.09)	0.13 (0.08)	0.13 (0.08)	0.08 (0.08)	0.05** (0.02)	0.00 (0.00)	-0.02* (0.01)	-0.01 (0.00)	-0.01 (0.01)	-0.00 (0.00)	-0.01 (0.01)	-0.01 (0.02)
% Free/Reduced Lunch	1516.14* (761.12)	1165.90 (696.83)	1165.90 (696.83)	1235.16 (673.03)	-82.41 (158.38)	13.14 (23.31)	128.57 (74.90)	-0.15 (41.47)	-89.84 (95.54)	71.32 (40.00)	-89.84 (95.54)	-16.68 (179.78)
(% Free/Reduced Lunch)^2	-224.85 (701.01)	-163.31 (641.80)	-163.31 (641.80)	-65.40 (619.87)	-69.96 (145.87)	-27.95 (21.47)	-82.62 (68.99)	10.17 (38.19)	81.65 (88.00)	-100.00** (36.84)	81.65 (88.00)	156.83 (165.58)
% Black	-5320.22*** (1089.17)	-4292.34*** (997.17)	-4292.34*** (997.17)	-4378.19*** (963.11)	165.74 (226.64)	-79.89* (33.36)	-168.98 (107.18)	-193.54** (59.34)	-63.49 (136.72)	94.19 (57.24)	-63.49 (136.72)	-1388.29*** (257.26)
(% Black)^2	18384.79*** (2993.07)	14809.00*** (2740.23)	14809.00*** (2740.23)	15187.79*** (2646.64)	-756.15 (622.80)	377.36*** (91.67)	588.60* (294.54)	426.58** (163.08)	1033.95** (375.71)	-183.83 (157.31)	1033.95** (375.71)	5359.50*** (706.97)
% Hispanic	-1480.30* (662.90)	-1420.92* (606.90)	-1420.92* (606.90)	-1294.54* (586.17)	-105.49 (137.94)	-20.89 (20.30)	-6.84 (65.23)	86.21* (36.12)	97.37 (83.21)	-23.70 (34.84)	97.37 (83.21)	60.16 (156.58)
(% Hispanic)^2	1663.69* (669.56)	1485.45* (613.00)	1485.45* (613.00)	1434.70* (592.06)	45.33 (139.32)	5.42 (20.51)	-10.05 (65.89)	-102.46** (36.48)	-44.88 (84.05)	20.13 (35.19)	-44.88 (84.05)	-214.58 (158.15)
Urban	4.24 (64.33)	38.81 (58.89)	38.81 (58.89)	61.73 (56.88)	-24.48 (13.39)	1.56 (1.97)	4.80 (6.33)	-9.76** (3.50)	35.86*** (8.07)	0.40 (3.38)	35.86*** (8.07)	-7.01 (15.19)
Town	161.56 (262.28)	390.98 (240.12)	390.98 (240.12)	305.84 (231.92)	74.62 (54.58)	10.51 (8.03)	-25.05 (25.81)	-7.59 (14.29)	15.04 (32.92)	12.85 (13.78)	15.04 (32.92)	-66.58 (61.95)
Rural	177.30 (155.84)	376.72** (142.68)	376.72** (142.68)	322.42* (137.81)	49.36 (32.43)	4.95 (4.77)	-23.82 (15.34)	-1.41 (8.49)	19.12 (19.56)	4.20 (8.19)	19.12 (19.56)	-37.02 (36.81)
Median Household Income (in \$10,000s)	46.91 (34.29)	9.76 (31.39)	9.76 (31.39)	32.11 (30.32)	-22.65** (7.13)	0.30 (1.05)	2.52 (3.37)	3.71* (1.87)	-1.91 (4.30)	3.39 (1.80)	-1.91 (4.30)	2.93 (8.10)
% HS grad	2588.14*** (694.06)	1885.07** (635.43)	1885.07** (635.43)	1999.08** (613.73)	-53.75 (144.42)	-60.26** (21.26)	-229.32*** (68.30)	-86.10* (37.82)	46.67 (87.12)	-80.46* (36.48)	46.67 (87.12)	-41.80 (163.94)
Unemployment rate	3287.37* (1480.16)	4286.37** (1355.13)	4286.37** (1355.13)	3896.69** (1308.84)	373.05 (308.00)	16.63 (45.33)	-548.95*** (145.66)	117.47 (80.65)	-43.54 (185.80)	59.46 (77.79)	-43.54 (185.80)	-389.61 (349.62)
Constant	2549.90*** (757.42)	2390.81*** (693.43)	2390.81*** (693.43)	2079.72** (669.75)	259.04 (157.60)	52.05* (23.20)	240.65** (74.54)	45.73 (41.27)	-40.03 (95.08)	35.84 (39.81)	-40.03 (95.08)	92.72 (178.90)
R-squared	0.48	0.26	0.26	0.25	0.26	0.15	0.28	0.08	0.11	0.40	0.11	0.10
N	745	745	745	745	745	745	745	745	745	745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001



**Table B6: Subcategories of Student Expenditures Defined by Goal Codes -- Definition 2 Regressions**

	Instruction	General Ed	General Ed: K-12	Regular Ed: K-12	Other schools	Vocational Ed	Bilingual	Migrant Ed	Other non-K 12	ROC/P	Child Care Development	Locally Defined
High school district	348.06** (128.83)	158.48 (118.37)	158.48 (118.37)	-151.98 (116.85)	284.63*** (12.13)	25.82*** (4.12)	-10.93 (13.24)	-0.41 (7.34)	-1.01 (2.12)	51.32*** (7.08)	-1.01 (2.12)	67.90* (29.22)
Unified district	-1.31 (78.78)	-23.77 (72.38)	-23.77 (72.38)	-130.82 (71.45)	100.56*** (7.42)	6.49* (2.52)	-34.75*** (8.09)	-2.49 (4.49)	2.00 (1.30)	11.67** (4.33)	2.00 (1.30)	-0.39 (17.86)
Enrollment (in 100s)	-0.57 (0.37)	0.22 (0.34)	0.22 (0.34)	0.35 (0.34)	-0.13*** (0.03)	0.01 (0.01)	0.12** (0.04)	0.04 (0.02)	0.00 (0.01)	0.00 (0.02)	0.00 (0.01)	-0.01 (0.08)
Enrollment squared (in 100s)	-1.87e-06*** (2.70e-07)	-7.75e-07** (2.48e-07)	-7.75e-07** (2.48e-07)	-7.61e-07** (2.45e-07)	5.92e-09 (2.54e-08)	-1.99e-08* (8.62e-09)	-1.55e-08 (2.77e-08)	-1.56e-08 (1.54e-08)	5.75e-10 (4.44e-09)	3.58e-08* (1.48e-08)	5.75e-10 (4.44e-09)	-1.58e-08 (6.11e-08)
Percent ADA change from 2003-04 to 2004-05	-4340.41*** (755.32)	-3246.20*** (693.96)	-3246.20*** (693.96)	-3142.60*** (685.05)	-63.39 (71.11)	-40.22 (24.15)	-289.91*** (77.60)	-13.42 (43.04)	1.87 (12.45)	-64.81 (41.51)	1.87 (12.45)	142.53 (171.29)
Special Ed ADA	0.45*** (0.09)	0.09 (0.08)	0.09 (0.08)	0.06 (0.08)	0.03*** (0.01)	0.00 (0.00)	-0.02* (0.01)	-0.01 (0.00)	-0.00 (0.00)	-0.00 (0.00)	-0.00 (0.00)	0.00 (0.02)
% Free/Reduced Lunch	1580.30* (727.82)	1230.82 (668.70)	1230.82 (668.70)	1131.39 (660.11)	88.70 (68.52)	10.73 (23.28)	128.88 (74.77)	-0.15 (41.47)	-5.61 (11.99)	71.32 (40.00)	-5.61 (11.99)	-140.20 (165.05)
(% Free/Reduced Lunch)^2	-132.49 (670.34)	-73.58 (615.89)	-73.58 (615.89)	82.44 (607.98)	-130.43* (63.11)	-25.59 (21.44)	-81.98 (68.87)	10.17 (38.19)	-5.70 (11.05)	-100.00** (36.84)	-5.70 (11.05)	249.99 (152.02)
% Black	-5041.75*** (1041.52)	-4025.82*** (956.92)	-4025.82*** (956.92)	-3985.58*** (944.63)	36.87 (98.05)	-77.11* (33.31)	-167.11 (107.00)	-193.54** (59.34)	-2.10 (17.16)	94.19 (57.24)	-2.10 (17.16)	-832.88*** (236.19)
(% Black)^2	17149.99*** (2862.12)	13598.88*** (2629.64)	13598.88*** (2629.64)	13557.52*** (2595.85)	-329.40 (269.46)	370.76*** (91.53)	584.27* (294.03)	426.58** (163.08)	-34.94 (47.17)	-183.83 (157.31)	-34.94 (47.17)	2955.74*** (649.06)
% Hispanic	-1333.66* (633.89)	-1276.42* (582.40)	-1276.42* (582.40)	-1234.14* (574.92)	-21.58 (59.68)	-20.70 (20.27)	-8.53 (65.12)	86.21* (36.12)	21.32* (10.45)	-23.70 (34.84)	21.32* (10.45)	103.44 (143.75)
(% Hispanic)^2	1515.17* (640.27)	1338.29* (588.26)	1338.29* (588.26)	1361.26* (580.70)	-26.83 (60.28)	3.86 (20.48)	-9.10 (65.78)	-102.46** (36.48)	-21.07* (10.55)	20.13 (35.19)	-21.07* (10.55)	-226.67 (145.20)
Urban	12.15 (61.51)	46.47 (56.52)	46.47 (56.52)	56.62 (55.79)	-11.46* (5.79)	1.31 (1.97)	4.73 (6.32)	-9.76** (3.50)	4.37*** (1.01)	0.40 (3.38)	4.37*** (1.01)	-5.80 (13.95)
Town	218.48 (250.81)	447.24 (230.43)	447.24 (230.43)	348.39 (227.47)	88.41*** (23.61)	10.45 (8.02)	-24.99 (25.77)	-7.59 (14.29)	3.90 (4.13)	12.85 (13.78)	3.90 (4.13)	-48.39 (56.88)
Rural	134.76 (149.03)	334.36* (136.92)	334.36* (136.92)	303.23* (135.16)	26.25 (14.03)	4.88 (4.77)	-23.74 (15.31)	-1.41 (8.49)	1.89 (2.46)	4.20 (8.19)	1.89 (2.46)	-32.83 (33.80)
Median Household Income (in \$10,000s)	71.37* (32.79)	33.95 (30.13)	33.95 (30.13)	44.57 (29.74)	-10.87*** (3.09)	0.25 (1.05)	2.61 (3.37)	3.71* (1.87)	-0.52 (0.54)	3.39 (1.80)	-0.52 (0.54)	2.31 (7.44)
% HS grad	2538.53*** (663.70)	1837.69** (609.79)	1837.69** (609.79)	1888.53** (601.95)	11.69 (62.48)	-62.54** (21.22)	-229.78*** (68.18)	-86.10* (37.82)	0.23 (10.94)	-80.46* (36.48)	0.23 (10.94)	-69.20 (150.51)
Unemployment rate	3436.39* (1415.40)	4444.38*** (1300.43)	4444.38*** (1300.43)	3951.87** (1283.73)	479.04*** (133.25)	13.47 (45.26)	-547.31*** (145.41)	117.47 (80.65)	39.37 (23.33)	59.46 (77.79)	39.37 (23.33)	-377.19 (320.98)
Constant	2288.67** (724.28)	2131.26** (665.45)	2131.26** (665.45)	2026.18** (656.90)	50.03 (68.19)	55.04* (23.16)	240.27** (74.41)	45.73 (41.27)	0.22 (11.94)	35.84 (39.81)	0.22 (11.94)	120.30 (164.25)
R-squared	0.47	0.24	0.24	0.23	0.64	0.15	0.28	0.08	0.04	0.40	0.04	0.04
N	745	745	745	745	745	745	745	745	745	745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001

**Table B7: Subcategories of Student Spending Defined by Function Codes -- Definition 1 Regressions**

	Instruction	Spec Ed Instruction	Instructional Services	Supervision of Instruction	Pupil Services	Guidance & Counseling	Psych & Social Work	Health	Testing	Transportation
High school district	-141.24 (77.01)	24.62 (30.92)	269.06*** (32.46)	80.95*** (22.01)	323.66*** (25.86)	246.84*** (8.95)	24.52** (7.77)	-20.01*** (4.92)	11.25*** (1.57)	60.49*** (13.14)
Unified district	-120.49* (47.09)	16.81 (18.90)	77.04*** (19.85)	17.95 (13.46)	102.98*** (15.81)	66.48*** (5.47)	4.08 (4.75)	-9.57** (3.01)	2.19* (0.96)	28.30*** (8.04)
Enrollment (in 100s)	-0.86*** (0.22)	-0.92*** (0.09)	0.17 (0.09)	0.42*** (0.06)	-0.13 (0.07)	0.07** (0.03)	0.00 (0.02)	0.05** (0.01)	0.01* (0.00)	-0.01 (0.04)
Enrollment squared (in 100s)	-4.64e-07** (1.61e-07)	-7.90e-07*** (6.47e-08)	-4.13e-07*** (6.79e-08)	-1.08e-07* (4.60e-08)	-3.73e-07*** (5.41e-08)	-8.28e-08*** (1.87e-08)	-3.87e-08* (1.63e-08)	-1.23e-07*** (1.03e-08)	7.61e-09* (3.28e-09)	-8.59e-08** (2.75e-08)
Percent ADA change from 2003-04 to 2004-05	-2738.83*** (451.50)	-568.88** (181.26)	-841.88*** (190.28)	-612.84*** (129.01)	-294.02 (151.60)	-51.81 (52.48)	-48.97 (45.58)	-56.36 (28.83)	-18.96* (9.19)	-76.62 (77.05)
Special Ed ADA	0.27*** (0.05)	0.33*** (0.02)	0.04 (0.02)	-0.06*** (0.01)	0.08*** (0.02)	-0.00 (0.01)	0.01 (0.01)	0.01** (0.00)	-0.0033** (.0010)	0.02 (0.01)
% Free/Reduced Lunch	467.03 (435.06)	338.23 (174.67)	888.08*** (183.35)	403.38** (124.32)	671.38*** (146.08)	-22.16 (50.57)	-19.69 (43.92)	70.13* (27.78)	10.89 (8.86)	392.50*** (74.25)
(% Free/Reduced Lunch)^2	429.65 (400.70)	-297.88 (160.87)	-212.80 (168.87)	-35.40 (114.50)	-26.75 (134.54)	76.32 (46.58)	78.87 (40.45)	-5.40 (25.59)	-5.01 (8.16)	-235.06*** (68.38)
% Black	-1696.08** (622.58)	-183.64 (249.95)	-258.80 (262.38)	-34.38 (177.90)	-440.43* (209.04)	97.66 (72.37)	-58.13 (62.85)	-63.16 (39.76)	38.20** (12.68)	-398.43*** (106.25)
(% Black)^2	6297.85*** (1710.86)	837.87 (686.86)	1628.51* (721.03)	1291.75** (488.87)	995.62 (574.45)	-281.32 (198.87)	234.12 (172.71)	177.32 (109.26)	-102.02** (34.84)	763.71** (291.97)
% Hispanic	-797.28* (378.92)	-170.00 (152.12)	-532.13*** (159.69)	-56.80 (108.27)	-72.32 (127.23)	-8.93 (44.04)	14.75 (38.25)	18.70 (24.20)	0.83 (7.72)	-194.52** (64.66)
(% Hispanic)^2	654.64 (382.73)	260.05 (153.65)	447.75** (161.30)	-22.91 (109.36)	-48.05 (128.51)	40.64 (44.49)	-38.00 (38.64)	-7.90 (24.44)	4.64 (7.79)	72.44 (65.31)
Urban	73.57* (36.77)	-0.20 (14.76)	65.15*** (15.50)	32.01** (10.51)	12.67 (12.35)	-5.90 (4.27)	2.33 (3.71)	5.77* (2.35)	2.06** (0.75)	-0.83 (6.27)
Town	108.74 (149.92)	-124.31* (60.19)	-27.56 (63.18)	-60.22 (42.84)	68.57 (50.34)	40.43* (17.43)	-25.98 (15.13)	5.27 (9.57)	-1.21 (3.05)	38.58 (25.59)
Rural	141.65 (89.08)	-138.83*** (35.76)	53.40 (37.54)	-34.22 (25.45)	164.93*** (29.91)	3.50 (10.35)	-28.32** (8.99)	-2.37 (5.69)	-1.05 (1.81)	148.43*** (15.20)
Median Household Income (in \$10,000s)	44.96* (19.60)	20.45** (7.87)	33.81*** (8.26)	21.68*** (5.60)	-9.66 (6.58)	-2.03 (2.28)	0.55 (1.98)	0.62 (1.25)	0.52 (0.40)	-9.67** (3.34)
% HS grad	1085.77** (396.73)	636.61*** (159.28)	297.74 (167.20)	-66.95 (113.36)	449.94*** (133.21)	145.05** (46.12)	50.41 (40.05)	110.43*** (25.34)	5.63 (8.08)	191.99** (67.70)
Unemployment rate	1162.61 (846.07)	-359.91 (339.67)	-331.11 (356.57)	-457.42 (241.76)	620.94* (284.08)	-68.47 (98.34)	252.11** (85.41)	67.10 (54.03)	-18.20 (17.23)	306.06* (144.39)
Constant	3423.61*** (432.94)	70.89 (173.81)	89.05 (182.46)	-29.59 (123.71)	64.28 (145.37)	-71.01 (50.32)	15.75 (43.71)	-78.49** (27.65)	-8.45 (8.82)	-16.44 (73.88)
R-squared	0.36	0.62	0.60	0.72	0.51	0.64	0.10	0.55	0.10	0.33
N	745	745	745	745	745	745	745	745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001

**Table B7 (cont'd)**

	<b>Food</b>	<b>Ancillary</b>	<b>Enterprise</b>	<b>General Admin</b>	<b>Board &amp; Supt</b>	<b>Plant</b>	<b>Maintenance &amp; Operations</b>	<b>Facilities</b>	<b>Other Outgo</b>
High school district	-6.26 (10.85)	140.69*** (10.24)	94.71 (56.93)	149.54*** (19.49)	0.27 (8.50)	306.42*** (23.11)	101.12 (54.28)	8.46* (3.99)	137.32* (69.53)
Unified district	7.70 (6.63)	25.97*** (6.26)	85.52* (34.81)	24.66* (11.92)	-6.61 (5.20)	101.18*** (14.13)	110.03*** (33.19)	-5.93* (2.44)	36.84 (42.52)
Enrollment (in 100s)	-0.14*** (0.03)	0.06* (0.03)	1.45*** (0.16)	-0.25*** (0.06)	-0.09*** (0.02)	-0.00 (0.07)	-0.20 (0.16)	0.04*** (0.01)	0.50* (0.20)
Enrollment squared (in 100s)	-3.87e-08 (2.27e-08)	1.23e-08 (2.14e-08)	-3.94e-07*** (1.19e-07)	2.87e-07*** (4.08e-08)	3.78e-08* (1.78e-08)	2.92e-07*** (4.84e-08)	-5.05e-07*** (1.14e-07)	1.68e-08* (8.34e-09)	3.34e-08 (1.46e-07)
Percent ADA change from 2003-04 to 2004-05	-23.17 (63.58)	24.85 (60.02)	-1240.97*** (333.77)	-239.94* (114.25)	-116.65* (49.82)	-392.88** (135.49)	-314.21 (318.25)	10.66 (23.37)	829.47* (407.65)
Special Ed ADA	0.03*** (0.01)	-0.01* (0.01)	-0.21*** (0.04)	0.00 (0.01)	0.01* (0.01)	-0.04** (0.02)	0.13*** (0.04)	-0.01*** (0.00)	-0.11* (0.05)
% Free/Reduced Lunch	176.39** (61.27)	137.01* (57.83)	-1209.21*** (321.62)	208.05 (110.09)	-38.05 (48.01)	-149.29 (130.56)	-361.35 (306.67)	-22.19 (22.52)	298.19 (392.81)
(% Free/Reduced Lunch)^2	91.47 (56.43)	-86.67 (53.27)	1428.14*** (296.22)	175.79 (101.39)	60.34 (44.22)	304.11* (120.25)	247.33 (282.45)	13.78 (20.74)	-194.13 (361.79)
% Black	-97.94 (87.68)	-342.18*** (82.76)	-1724.43*** (460.24)	-53.28 (157.53)	-179.44** (68.70)	226.85 (186.83)	334.61 (438.84)	32.63 (32.23)	-565.85 (562.12)
(% Black)^2	144.99 (240.94)	678.85** (227.43)	3927.05** (1264.75)	1031.15* (432.91)	664.41*** (188.79)	767.45 (513.42)	1606.83 (1205.95)	-67.28 (88.57)	3865.54* (1544.71)
% Hispanic	101.23 (53.36)	-38.86 (50.37)	1524.14*** (280.11)	-447.84*** (95.88)	-39.60 (41.81)	-203.13 (113.71)	-447.08 (267.09)	-17.72 (19.62)	-454.02 (342.12)
(% Hispanic)^2	-154.38** (53.90)	78.73 (50.88)	-1525.83*** (282.93)	371.62*** (96.84)	31.45 (42.23)	148.54 (114.85)	528.45 (269.77)	42.96* (19.81)	505.40 (345.56)
Urban	1.14 (5.18)	-10.63* (4.89)	68.79* (27.18)	6.99 (9.30)	-4.80 (4.06)	-3.88 (11.03)	-13.44 (25.92)	-4.18* (1.90)	-52.64 (33.20)
Town	6.33 (21.11)	17.31 (19.93)	163.11 (110.83)	38.52 (37.94)	28.66 (16.54)	42.59 (44.99)	108.97 (105.68)	0.67 (7.76)	-58.85 (135.36)
Rural	33.55** (12.55)	4.13 (11.84)	-7.86 (65.85)	130.63*** (22.54)	54.41*** (9.83)	77.68** (26.73)	76.65 (62.79)	5.03 (4.61)	-41.05 (80.43)
Median Household Income (in \$10,000s)	-4.23 (2.76)	-1.80 (2.61)	-15.86 (14.49)	16.02** (4.96)	-0.01 (2.16)	2.08 (5.88)	30.66* (13.82)	-0.69 (1.01)	22.70 (17.70)
% HS grad	-55.25 (55.87)	216.82*** (52.74)	475.53 (293.28)	235.71* (100.39)	35.04 (43.78)	-21.46 (119.06)	-202.99 (279.65)	-2.74 (20.54)	302.46 (358.20)
Unemployment rate	27.06 (119.15)	219.24 (112.47)	301.53 (625.46)	-76.74 (214.09)	124.51 (93.36)	-9.98 (253.90)	1044.32 (596.38)	-0.41 (43.80)	-301.14 (763.90)
Constant	244.46*** (60.97)	-184.26** (57.55)	-340.36 (320.05)	126.86 (109.55)	37.02 (47.77)	692.69*** (129.93)	333.02 (305.17)	24.73 (22.41)	-298.15 (390.90)
R-squared	0.52	0.29	0.65	0.32	0.17	0.29	0.20	0.39	0.04
N	745	745	745	745	745	745	745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001

**Table B8: Subcategories of Student Spending Defined by Function Codes -- Definition 2 Regressions**

	Instruction	Spec Ed Instruction	Instructional Services	Supervision of Instruction	Pupil Services	Guidance & Counseling	Psych & Social Work	Health	Testing	Transportation
High school district	-109.66 (66.92)	23.74 (30.94)	261.92*** (30.02)	79.00*** (21.22)	322.93*** (21.13)	244.56*** (9.00)	23.91** (7.71)	-19.26*** (4.86)	11.18*** (1.57)	60.67*** (13.09)
Unified district	-90.26* (40.92)	17.21 (18.92)	70.64*** (18.35)	14.53 (12.97)	81.15*** (12.92)	65.09*** (5.50)	4.64 (4.71)	-8.96** (2.97)	2.19* (0.96)	28.09*** (8.00)
Enrollment (in 100s)	-0.79*** (0.19)	-0.92*** (0.09)	0.22* (0.09)	0.40*** (0.06)	0.10 (0.06)	0.08** (0.03)	-0.01 (0.02)	0.04** (0.01)	0.01* (0.00)	-0.01 (0.04)
Enrollment squared (in 100s)	-4.53e-07** (1.40e-07)	-7.92e-07*** (6.47e-08)	-3.95e-07*** (6.28e-08)	-1.02e-07* (4.44e-08)	-3.21e-07*** (4.42e-08)	-8.22e-08*** (1.88e-08)	-3.30e-08* (1.61e-08)	-1.21e-07*** (1.02e-08)	7.59e-09* (3.28e-09)	-8.66e-08** (2.74e-08)
Percent ADA change from 2003-04 to 2004-05	-2541.29*** (392.37)	-574.09** (181.37)	-793.26*** (175.98)	-577.01*** (124.41)	-213.88 (123.89)	-42.16 (52.76)	-44.39 (45.18)	-54.15 (28.47)	-18.83* (9.20)	-77.12 (76.73)
Special Ed ADA	0.25*** (0.05)	0.33*** (0.02)	0.03 (0.02)	-0.06*** (0.01)	0.03* (0.01)	-0.00 (0.01)	0.01 (0.01)	0.01** (0.00)	-0.001** (0.0002)	0.02 (0.01)
% Free/Reduced Lunch	524.84 (378.09)	338.28 (174.77)	821.96*** (169.58)	386.73** (119.88)	452.83*** (119.38)	-30.14 (50.84)	-23.49 (43.54)	69.80* (27.43)	10.66 (8.86)	391.16*** (73.94)
(% Free/Reduced Lunch)^2	491.01 (348.23)	-297.88 (160.97)	-135.40 (156.18)	-23.59 (110.41)	-92.05 (109.95)	81.21 (46.82)	81.63* (40.10)	-6.55 (25.27)	-4.85 (8.16)	-233.11*** (68.10)
% Black	-1561.67** (541.04)	-175.70 (250.10)	-270.39 (242.66)	2.17 (171.54)	-560.10** (170.84)	78.87 (72.75)	-69.21 (62.30)	-60.59 (39.26)	38.03** (12.68)	-393.15*** (105.81)
(% Black)^2	5136.72*** (1486.80)	821.22 (687.27)	1530.35* (666.85)	1215.98* (471.41)	1496.67** (469.46)	-229.67 (199.92)	257.97 (171.20)	170.66 (107.88)	-101.56** (34.85)	753.56** (290.77)
% Hispanic	-721.73* (329.29)	-166.23 (152.21)	-471.76** (147.69)	-83.29 (104.41)	-124.39 (103.98)	1.09 (44.28)	15.58 (37.92)	18.33 (23.89)	0.97 (7.72)	-195.17** (64.40)
(% Hispanic)^2	535.67 (332.60)	257.76 (153.74)	403.10** (149.18)	9.48 (105.46)	34.16 (105.02)	32.26 (44.72)	-39.39 (38.30)	-7.12 (24.13)	4.47 (7.80)	74.69 (65.05)
Urban	63.33* (31.95)	0.05 (14.77)	67.59*** (14.33)	31.04** (10.13)	-0.59 (10.09)	-5.65 (4.30)	1.92 (3.68)	5.85* (2.32)	2.06** (0.75)	-0.85 (6.25)
Town	148.47 (130.29)	-124.14* (60.22)	-6.77 (58.44)	-61.19 (41.31)	49.91 (41.14)	42.59* (17.52)	-26.13 (15.00)	6.11 (9.45)	-1.37 (3.05)	33.65 (25.48)
Rural	93.00 (77.42)	-138.94*** (35.79)	51.60 (34.72)	-37.35 (24.55)	132.31*** (24.44)	2.95 (10.41)	-29.04** (8.91)	-1.86 (5.62)	-1.06 (1.81)	147.46*** (15.14)
Median Household Income (in \$10,000s)	67.23*** (17.03)	20.61** (7.87)	36.19*** (7.64)	20.51*** (5.40)	-7.90 (5.38)	-1.94 (2.29)	0.66 (1.96)	0.81 (1.24)	0.52 (0.40)	-9.64** (3.33)
% HS grad	957.11** (344.77)	634.96*** (159.37)	310.87* (154.64)	-56.82 (109.32)	536.21*** (108.86)	144.11** (46.36)	44.46 (39.70)	110.64*** (25.02)	5.44 (8.08)	194.19** (67.43)
Unemployment rate	1372.69 (735.27)	-365.36 (339.87)	-225.80 (329.78)	-436.48 (233.13)	700.88** (232.16)	-54.19 (98.86)	237.31** (84.67)	75.91 (53.35)	-18.46 (17.24)	302.14* (143.79)
Constant	3277.54*** (376.24)	69.73 (173.92)	36.51 (168.75)	-27.45 (119.29)	-180.01 (118.80)	-71.64 (50.59)	22.62 (43.32)	-80.94** (27.30)	-8.22 (8.82)	-18.53 (73.58)
R-squared	0.38	0.61	0.63	0.73	0.48	0.63	0.09	0.55	0.10	0.32
N	745	745	745	745	745	745	745	745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001

**Table B8 (cont'd)**

	Food	Ancillary	Enterprise	General Admin	Board & Supt	Plant	Maintenance & Operations	Facilities	Other Outgo
High school district	-1.55 (1.68)	141.41*** (10.12)	-1.41 (1.97)	131.45*** (17.51)	0.32 (8.49)	281.88*** (19.17)	83.34 (50.18)	0.73 (1.79)	155.28*** (39.49)
Unified district	-0.70 (1.03)	26.51*** (6.19)	1.41 (1.21)	16.83 (10.71)	-6.58 (5.19)	105.26*** (11.72)	102.95*** (30.68)	-2.36* (1.10)	31.29 (24.14)
Enrollment (in 100s)	0.00 (0.00)	0.06* (0.03)	-0.01 (0.01)	-0.20*** (0.05)	-0.09*** (0.02)	-0.05 (0.05)	-0.24 (0.14)	0.03*** (0.01)	0.06 (0.11)
Enrollment squared (in 100s)	7.11e-10 (3.53e-09)	1.30e-08 (2.12e-08)	9.58e-09* (4.13e-09)	2.88e-07*** (3.66e-08)	3.78e-08* (1.78e-08)	2.56e-07*** (4.01e-08)	-5.16e-07*** (1.05e-07)	1.46e-08*** (3.76e-09)	5.70e-08 (8.26e-08)
Percent ADA change from 2003-04 to 2004-05	-11.29 (9.88)	12.09 (59.33)	6.72 (11.56)	-460.64*** (102.64)	-116.42* (49.77)	-503.05*** (112.37)	-390.13 (294.19)	-24.32* (10.52)	-53.60 (231.50)
Special Ed ADA	-0.00 (0.00)	-0.02* (0.01)	-0.00 (0.00)	-0.00 (0.01)	0.01* (0.01)	-0.03* (0.01)	0.14*** (0.03)	-0.01*** (0.00)	-0.02 (0.03)
% Free/Reduced Lunch	-1.83 (9.52)	137.68* (57.17)	-17.69 (11.14)	171.60 (98.91)	-37.71 (47.96)	-5.63 (108.28)	-226.60 (283.48)	-9.76 (10.14)	-73.70 (223.07)
(% Free/Reduced Lunch)^2	0.39 (8.77)	-86.65 (52.65)	13.50 (10.26)	147.49 (91.10)	60.13 (44.17)	182.77 (99.73)	120.90 (261.10)	-6.06 (9.34)	233.78 (205.45)
% Black	0.61 (13.62)	-347.47*** (81.81)	1.56 (15.94)	-29.48 (141.54)	-179.50** (68.63)	57.88 (154.95)	132.05 (405.67)	4.96 (14.51)	-74.96 (319.22)
(% Black)^2	0.16 (37.43)	686.89** (224.82)	38.64 (43.80)	952.69* (388.95)	664.47*** (188.59)	908.03* (425.81)	1811.76 (1114.78)	-27.73 (39.87)	199.69 (877.22)
% Hispanic	-1.57 (8.29)	-37.36 (49.79)	11.08 (9.70)	-383.81*** (86.14)	-40.07 (41.77)	-151.71 (94.31)	-371.17 (246.90)	-24.53** (8.83)	-263.77 (194.28)
(% Hispanic)^2	-0.22 (8.37)	78.19 (50.29)	-5.57 (9.80)	340.71*** (87.01)	31.82 (42.19)	72.27 (95.26)	460.40 (249.38)	25.47** (8.92)	281.16 (196.24)
Urban	-0.40 (0.80)	-10.47* (4.83)	2.48** (0.94)	4.39 (8.36)	-4.79 (4.05)	-1.57 (9.15)	-15.06 (23.96)	2.26** (0.86)	-7.09 (18.85)
Town	2.26 (3.28)	17.20 (19.70)	0.48 (3.84)	54.66 (34.08)	28.62 (16.53)	16.64 (37.31)	78.03 (97.69)	0.04 (3.49)	-49.33 (76.87)
Rural	7.15*** (1.95)	4.65 (11.71)	-0.42 (2.28)	133.02*** (20.25)	54.22*** (9.82)	59.91** (22.17)	59.68 (58.05)	1.81 (2.08)	-15.24 (45.68)
Median Household Income (in \$10,000s)	-0.01 (0.43)	-1.78 (2.58)	-0.65 (0.50)	16.75*** (4.46)	-0.01 (2.16)	6.31 (4.88)	31.93* (12.77)	-0.80 (0.46)	3.15 (10.05)
% HS grad	-1.26 (8.68)	222.87*** (52.13)	5.51 (10.16)	256.60** (90.19)	35.07 (43.73)	-11.00 (98.74)	-152.09 (258.51)	-37.63*** (9.25)	273.00 (203.42)
Unemployment rate	20.82 (18.51)	231.19* (111.18)	-14.61 (21.66)	152.15 (192.35)	124.76 (93.26)	162.70 (210.58)	1185.66* (551.29)	4.27 (19.72)	-174.29 (433.81)
Constant	2.57 (9.47)	-191.13*** (56.89)	3.35 (11.08)	68.41 (98.43)	36.96 (47.72)	558.88*** (107.76)	214.80 (282.10)	45.34*** (10.09)	-189.88 (221.99)
R-squared	0.01	0.29	0.01	0.37	0.17	0.32	0.19	0.80	0.01
N	745	745	745	745	745	745	745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001

**Table B9: Salary Regressions -- Expenditure Definition 1**

	Total salaries	Teacher salaries	Admin salaries	Other certificated salaries	Other classified salaries	Benefits	Retirement benefits	Certificated retirement benefits	Classified retirement benefits
High school district	480.35*** (81.60)	-77.46 (48.86)	74.79*** (14.98)	180.55*** (15.11)	302.48*** (29.88)	221.54*** (39.22)	34.65*** (7.84)	9.82 (5.05)	24.83*** (4.40)
Unified district	44.28 (49.89)	-89.53** (29.88)	16.00 (9.16)	43.77*** (9.24)	74.04*** (18.27)	30.66 (23.98)	9.30 (4.79)	-4.15 (3.09)	13.45*** (2.69)
Enrollment (in 100s)	-0.37 (0.23)	-0.05 (0.14)	-0.04 (0.04)	0.05 (0.04)	-0.33*** (0.09)	0.24* (0.11)	-0.12*** (0.02)	-0.00 (0.01)	-0.12*** (0.01)
Enrollment squared (in 100s)	-6.01e-07*** (1.71e-07)	-1.18e-07 (1.02e-07)	6.22e-08* (3.13e-08)	-3.32e-07*** (3.16e-08)	-2.13e-07*** (6.25e-08)	-5.88e-07*** (8.21e-08)	-7.63e-08*** (1.64e-08)	-2.70e-08* (1.06e-08)	-4.93e-08*** (9.20e-09)
Percent ADA change from 2003-04 to 2004-05	-3215.57*** (478.40)	-1744.34*** (286.48)	-336.24*** (87.81)	-121.75 (88.57)	-1013.25*** (175.16)	-989.27*** (229.96)	-158.71*** (45.96)	-167.13*** (29.61)	8.42 (25.78)
Special Ed ADA	0.19*** (0.06)	0.04 (0.03)	0.00 (0.01)	0.04*** (0.01)	0.11*** (0.02)	0.05 (0.03)	0.04*** (0.01)	0.01 (0.00)	0.03*** (0.00)
% Free/Reduced Lunch	1177.86* (460.99)	249.57 (276.05)	90.31 (84.62)	234.66** (85.35)	603.33*** (168.79)	676.77** (221.59)	78.66 (44.29)	46.06 (28.53)	32.60 (24.84)
(% Free/Reduced Lunch)^2	102.53 (424.58)	85.64 (254.25)	142.10 (77.93)	-45.60 (78.61)	-79.60 (155.46)	13.49 (204.09)	13.72 (40.79)	8.73 (26.28)	4.99 (22.88)
% Black	-477.36 (659.67)	-192.87 (395.03)	-180.09 (121.09)	344.48** (122.14)	-448.88 (241.53)	-2873.01*** (317.09)	-98.70 (63.38)	7.45 (40.83)	-106.15** (35.55)
(% Black)^2	1861.35 (1812.80)	564.66 (1085.56)	834.85* (332.75)	-919.67** (335.63)	1381.50* (663.74)	7121.17*** (871.38)	250.91 (174.16)	-48.27 (112.19)	299.18** (97.68)
% Hispanic	-1159.23** (401.49)	-468.67 (240.43)	-70.26 (73.70)	-49.61 (74.33)	-570.69*** (147.00)	14.84 (192.99)	-57.14 (38.57)	-52.20* (24.85)	-4.95 (21.63)
(% Hispanic)^2	997.36* (405.53)	425.68 (242.84)	-17.78 (74.44)	146.95 (75.08)	442.51** (148.48)	-399.83* (194.93)	74.04 (38.96)	51.17* (25.10)	22.87 (21.85)
Urban	88.85* (38.96)	42.58 (23.33)	26.98*** (7.15)	12.46 (7.21)	6.84 (14.27)	8.44 (18.73)	7.98* (3.74)	5.63* (2.41)	2.34 (2.10)
Town	91.33 (158.85)	79.22 (95.13)	23.33 (29.16)	10.01 (29.41)	-21.22 (58.16)	158.84* (76.36)	10.36 (15.26)	6.35 (9.83)	4.02 (8.56)
Rural	215.64* (94.39)	32.91 (56.52)	69.77*** (17.33)	2.81 (17.48)	110.15** (34.56)	144.07** (45.37)	13.67 (9.07)	6.11 (5.84)	7.55 (5.09)
Median Household Income (in \$10,000s)	68.50** (20.77)	34.44** (12.44)	11.33** (3.81)	11.23** (3.85)	11.50 (7.60)	0.67 (9.98)	6.31** (2.00)	4.58*** (1.29)	1.73 (1.12)
% HS grad	989.23* (420.37)	174.23 (251.73)	168.10* (77.16)	250.07** (77.83)	396.82* (153.92)	406.30* (202.06)	126.61** (40.39)	49.86 (26.02)	76.75*** (22.65)
Unemployment rate	-1077.09 (896.48)	-1150.03* (536.84)	287.55 (164.55)	-24.09 (165.98)	-190.52 (328.24)	1512.69*** (430.92)	13.26 (86.13)	-48.80 (55.48)	62.06 (48.31)
Constant	3359.65*** (458.74)	2847.47*** (274.71)	149.08 (84.20)	-212.03* (84.93)	575.12*** (167.96)	738.24*** (220.51)	233.57*** (44.07)	222.20*** (28.39)	11.37 (24.72)
R-squared	0.39	0.29	0.17	0.57	0.34	0.35	0.39	0.33	0.35
N	745	745	745	745	745	745	745	745	745
* p<0.05, ** p<0.01, *** p<0.001									

**Table B10: Salary Regressions -- Expenditure Defintion 2**

	Total salaries	Teacher salaries	Admin salaries	Other certificated salaries	Other classified salaries	Benefits	Retirement benefits	Certificated retirement benefits	Classified retirement benefits
High school district	499.56***	-58.61	73.24***	181.11***	303.81***	221.61***	38.16***	11.79*	26.37***
	(73.10)	(44.17)	(13.46)	(14.96)	(27.31)	(31.99)	(7.12)	(4.59)	(3.99)
Unified district	56.51	-70.37**	14.25	43.73***	68.90***	26.68	10.15*	-2.99	13.14***
	(44.70)	(27.01)	(8.23)	(9.15)	(16.70)	(19.56)	(4.35)	(2.81)	(2.44)
Enrollment (in 100s)	-0.26	-0.01	-0.04	0.06	-0.26**	0.12	-0.10***	0.00	-0.11***
	(0.21)	(0.13)	(0.04)	(0.04)	(0.08)	(0.09)	(0.02)	(0.01)	(0.01)
Enrollment squared (in 100s)	-5.62e-07***	-1.06e-07	7.15e-08*	-3.21e-07***	-2.06e-07***	-4.49e-07***	-6.84e-08***	-2.40e-08*	-4.44e-08***
	(1.53e-07)	(9.24e-08)	(2.82e-08)	(3.13e-08)	(5.72e-08)	(6.69e-08)	(1.49e-08)	(9.60e-09)	(8.35e-09)
Percent ADA change from 2003-04 to 2004-05	-3051.41***	-1693.76***	-348.14***	-104.69	-904.82***	-847.96***	-153.09***	-164.04***	10.95
	(428.55)	(258.99)	(78.92)	(87.70)	(160.14)	(187.53)	(41.74)	(26.91)	(23.40)
Special Ed ADA	0.16**	0.03	-0.00	0.04***	0.09***	0.05*	0.03***	0.00	0.03***
	(0.05)	(0.03)	(0.01)	(0.01)	(0.02)	(0.02)	(0.00)	(0.00)	(0.00)
% Free/Reduced Lunch	1122.37**	253.96	83.36	241.36**	543.69***	765.55***	74.54	45.34	29.21
	(412.95)	(249.56)	(76.05)	(84.50)	(154.31)	(180.71)	(40.22)	(25.93)	(22.55)
(% Free/Reduced Lunch)^2	157.10	145.15	154.16*	-49.46	-92.75	-127.01	18.62	16.10	2.52
	(380.34)	(229.85)	(70.04)	(77.83)	(142.12)	(166.43)	(37.05)	(23.88)	(20.77)
% Black	-514.51	-187.96	-187.85	319.41**	-458.10*	-1984.03***	-94.53	2.63	-97.16**
	(590.94)	(357.13)	(108.82)	(120.93)	(220.82)	(258.59)	(57.56)	(37.10)	(32.26)
(% Black)^2	1281.24	157.83	801.67**	-844.86*	1166.60	5087.59***	187.17	-70.73	257.90**
	(1623.91)	(981.39)	(299.05)	(332.31)	(606.81)	(710.61)	(158.18)	(101.96)	(88.66)
% Hispanic	-983.15**	-411.46	-39.75	-32.50	-499.44***	-257.96	-47.25	-43.92	-3.32
	(359.66)	(217.36)	(66.23)	(73.60)	(134.40)	(157.38)	(35.03)	(22.58)	(19.64)
(% Hispanic)^2	835.56*	334.78	-48.95	137.12	412.61**	91.30	61.17	39.83	21.34
	(363.27)	(219.54)	(66.90)	(74.34)	(135.75)	(158.97)	(35.39)	(22.81)	(19.83)
Urban	77.53*	40.21	25.04***	14.10*	-1.82	30.25*	6.73*	5.50*	1.23
	(34.90)	(21.09)	(6.43)	(7.14)	(13.04)	(15.27)	(3.40)	(2.19)	(1.91)
Town	142.32	98.84	27.62	15.85	0.01	118.40	12.65	8.02	4.64
	(142.30)	(86.00)	(26.21)	(29.12)	(53.17)	(62.27)	(13.86)	(8.93)	(7.77)
Rural	186.05*	7.72	62.34***	3.87	112.12***	143.55***	10.66	2.67	7.99
	(84.55)	(51.10)	(15.57)	(17.30)	(31.60)	(37.00)	(8.24)	(5.31)	(4.62)
Median Household Income (in \$10,000s)	87.49***	47.00***	13.23***	12.46**	14.78*	3.83	7.72***	5.68***	2.04*
	(18.60)	(11.24)	(3.43)	(3.81)	(6.95)	(8.14)	(1.81)	(1.17)	(1.02)
% HS grad	958.57*	94.78	150.30*	262.46***	451.03**	843.02***	120.12**	47.20*	72.92***
	(376.57)	(227.58)	(69.35)	(77.06)	(140.71)	(164.78)	(36.68)	(23.64)	(20.56)
Unemployment rate	-734.29	-1008.94*	269.20	17.01	-11.56	2067.03***	31.50	-28.05	59.55
	(803.07)	(485.33)	(147.89)	(164.34)	(300.09)	(351.42)	(78.22)	(50.42)	(43.84)
Constant	3066.76***	2776.25***	131.78	-239.81**	398.55**	247.94	215.45***	211.41***	4.04
	(410.94)	(248.35)	(75.68)	(84.09)	(153.56)	(179.83)	(40.03)	(25.80)	(22.44)
R-squared	0.39	0.29	0.20	0.57	0.32	0.38	0.40	0.35	0.36
N	745	745	745	745	745	745	745	745	745
* p<0.05, ** p<0.01, *** p<0.001									

**Table B11: Categories of Special Education Regressions (Definition 1)**

	All special education	Special Ed: Pre-school	Special Ed: Severely disabled	Special Ed: Non-severely disabled
High school district	150.28**	-41.44***	69.46**	-8.97
	(51.86)	(5.49)	(25.79)	(27.12)
Unified district	47.53	-12.05***	28.71	11.76
	(31.71)	(3.36)	(15.77)	(16.59)
Enrollment (in 100s)	-0.96***	-0.00	-0.33***	-0.46***
	(0.15)	(0.02)	(0.07)	(0.08)
Enrollment squared (in 100s)	-1.09e-06***	-6.80e-08***	-6.68e-07***	-6.45e-08
	(1.09e-07)	(1.15e-08)	(5.40e-08)	(5.68e-08)
Percent ADA change from 2003-04 to 2004-05	-722.78*	-61.51	-559.26***	-140.57
	(304.02)	(32.20)	(151.20)	(159.02)
Special Ed ADA	0.39***	0.01**	0.20***	0.10***
	(0.04)	(0.00)	(0.02)	(0.02)
% Free/Reduced Lunch	150.50	-32.10	422.24**	-129.73
	(292.95)	(31.03)	(145.69)	(153.23)
(% Free/Reduced Lunch)^2	110.91	17.78	-348.02**	65.87
	(269.82)	(28.57)	(134.19)	(141.13)
% Black	-759.56	-59.44	58.36	-356.77
	(419.22)	(44.40)	(208.49)	(219.28)
(% Black)^2	2744.44*	122.52	252.26	1404.42*
	(1152.02)	(122.00)	(572.93)	(602.58)
% Hispanic	-115.04	35.97	-302.04*	115.71
	(255.15)	(27.02)	(126.89)	(133.46)
(% Hispanic)^2	270.62	-10.80	335.04**	-41.21
	(257.71)	(27.29)	(128.17)	(134.80)
Urban	-30.01	-0.28	-23.91	7.91
	(24.76)	(2.62)	(12.31)	(12.95)
Town	-209.64*	-1.74	-74.10	-68.77
	(100.95)	(10.69)	(50.21)	(52.80)
Rural	-178.40**	-9.44	-96.49**	-42.18
	(59.98)	(6.35)	(29.83)	(31.38)
Median Household Income (in \$10,000s)	27.53*	0.56	15.86*	-0.58
	(13.20)	(1.40)	(6.56)	(6.90)
% HS grad	1098.95***	55.72*	418.12**	164.62
	(267.14)	(28.29)	(132.86)	(139.73)
Unemployment rate	-626.98	-36.24	-143.28	-174.50
	(569.71)	(60.33)	(283.33)	(297.99)
Constant	-163.14	-5.26	-270.06	457.68**
	(291.53)	(30.87)	(144.98)	(152.49)
R-squared	0.58	0.17	0.79	0.20
N	745	745	745	745
* p<0.05, ** p<0.01, *** p<0.001				



**Table B12: Regressions of Categories of Special Education Regressions (Definition 2)**

	All special education	Special Ed: Pre-school	Special Ed: Severely disabled	Special Ed: Non-severely disabled
High school district	149.62** (51.88)	-41.44*** (5.49)	68.57** (25.79)	-8.75 (27.13)
Unified district	48.02 (31.72)	-12.05*** (3.36)	28.71 (15.77)	12.26 (16.59)
Enrollment (in 100s)	-0.96*** (0.15)	-0.00 (0.02)	-0.33*** (0.07)	-0.46*** (0.08)
Enrollment squared (in 100s)	-1.10e-06*** (1.09e-07)	-6.80e-08*** (1.15e-08)	-6.68e-07*** (5.40e-08)	-6.71e-08 (5.68e-08)
Percent ADA change from 2003-04 to 2004-05	-726.07* (304.15)	-61.51 (32.20)	-562.26*** (151.21)	-141.49 (159.06)
Special Ed ADA	0.39*** (0.04)	0.01** (0.00)	0.20*** (0.02)	0.10*** (0.02)
% Free/Reduced Lunch	149.43 (293.08)	-32.10 (31.03)	425.16** (145.70)	-133.25 (153.27)
(% Free/Reduced Lunch)^2	112.90 (269.93)	17.78 (28.57)	-351.39** (134.19)	70.61 (141.17)
% Black	-749.48 (419.40)	-59.44 (44.40)	59.56 (208.50)	-347.77 (219.33)
(% Black)^2	2724.08* (1152.52)	122.52 (122.00)	249.14 (572.96)	1386.72* (602.73)
% Hispanic	-111.21 (255.26)	35.97 (27.02)	-303.46* (126.90)	120.94 (133.49)
(% Hispanic)^2	268.32 (257.82)	-10.80 (27.29)	336.41** (128.17)	-44.63 (134.83)
Urban	-29.70 (24.77)	-0.28 (2.62)	-23.67 (12.31)	7.98 (12.95)
Town	-209.04* (100.99)	-1.74 (10.69)	-74.00 (50.21)	-68.35 (52.82)
Rural	-178.66** (60.01)	-9.44 (6.35)	-96.30** (29.83)	-42.48 (31.38)
Median Household Income (in \$10,000s)	27.71* (13.20)	0.56 (1.40)	15.84* (6.56)	-0.38 (6.90)
% HS grad	1097.18*** (267.26)	55.72* (28.29)	417.41** (132.86)	164.03 (139.77)
Unemployment rate	-637.60 (569.96)	-36.24 (60.33)	-142.31 (283.35)	-185.23 (298.07)
Constant	-164.43 (291.65)	-5.26 (30.87)	-269.75 (144.99)	455.63** (152.52)
R-squared	0.58	0.17	0.79	0.21
N	745	745	745	745
* p<0.05, ** p<0.01, *** p<0.001				

**Table B13: Mean Regressions for Districts with 250+ Students (No Exclusions), Weighted by District ADA**

	All Resources	Unrestricted	Restricted	Revenue Limit Restricted	Federal Restricted	State Restricted	Local Restricted
High school district	3533.70*** (468.78)	1932.08*** (353.57)	1601.62*** (308.16)	77.73*** (9.05)	170.46*** (45.44)	469.98** (178.18)	883.44*** (214.90)
Unified district	949.53*** (286.65)	425.40* (216.20)	524.13** (188.43)	28.73*** (5.53)	22.69 (27.78)	283.63** (108.95)	189.08 (131.40)
Enrollment (in 100s)	-2.57 (1.34)	-2.51* (1.01)	-0.05 (0.88)	-0.00 (0.03)	0.20 (0.13)	-0.77 (0.51)	0.52 (0.62)
Enrollment squared (in 100s)	-2.14e-06* (9.81e-07)	-2.17e-06** (7.40e-07)	2.96e-08 (6.45e-07)	6.09e-08** (1.89e-08)	-3.03e-08 (9.51e-08)	-1.18e-06** (3.73e-07)	1.18e-06** (4.50e-07)
Percent ADA change from 2003-04 to 2004-05	9979.39*** (2748.41)	6820.38** (2072.91)	3159.01 (1806.72)	-18.15 (53.05)	-1301.22*** (266.40)	3381.12** (1044.66)	1097.27 (1259.90)
Special Ed ADA	0.94** (0.32)	0.84*** (0.24)	0.10 (0.21)	-0.01 (0.01)	-0.03 (0.03)	0.39** (0.12)	-0.25 (0.15)
% Free/Reduced Lunch	2047.79 (2648.36)	-2314.06 (1997.45)	4361.85* (1740.96)	172.64*** (51.12)	1576.59*** (256.70)	2425.78* (1006.63)	186.84 (1214.04)
(% Free/Reduced Lunch)^2	2516.98 (2439.21)	3767.03* (1839.70)	-1250.04 (1603.46)	-139.21** (47.08)	-94.00 (236.43)	-1873.50* (927.13)	856.66 (1118.16)
% Black	-688.18 (3789.83)	-4466.83 (2858.37)	3778.65 (2491.32)	119.67 (73.15)	149.42 (367.34)	1437.93 (1440.50)	2071.63 (1737.31)
(% Black)^2	15088.20 (10414.52)	15626.34* (7854.87)	-538.13 (6846.21)	-395.28* (201.02)	1183.14 (1009.47)	289.53 (3958.51)	-1615.53 (4774.15)
% Hispanic	-6806.24** (2306.58)	-848.02 (1739.67)	-5958.22*** (1516.28)	-153.35*** (44.52)	-633.38** (223.57)	-3273.37*** (876.72)	-1898.13 (1057.36)
(% Hispanic)^2	5682.71* (2329.76)	1043.17 (1757.16)	4639.55** (1531.52)	120.19** (44.97)	334.33 (225.82)	2879.08** (885.53)	1305.94 (1067.99)
Urban	-11.39 (223.83)	-70.51 (168.82)	59.12 (147.14)	-3.70 (4.32)	103.00*** (21.70)	-70.45 (85.08)	30.26 (102.61)
Town	-40.19 (912.62)	-409.92 (688.32)	369.73 (599.93)	51.26** (17.61)	55.18 (88.46)	166.53 (346.88)	96.76 (418.36)
Rural	-1.93 (542.27)	189.57 (408.99)	-191.50 (356.47)	46.80*** (10.47)	73.93 (52.56)	-187.40 (206.11)	-124.84 (248.58)
Median Household Income (in \$10,000s)	266.84* (119.31)	70.13 (89.99)	196.71* (78.43)	-1.04 (2.30)	0.11 (11.56)	126.49** (45.35)	71.15 (54.69)
% HS grad	3630.90 (2415.03)	5897.65** (1821.47)	-2266.74 (1587.57)	9.56 (46.61)	-258.01 (234.09)	-2050.85* (917.94)	32.56 (1107.08)
Unemployment rate	-5233.88 (5150.29)	1752.38 (3884.47)	-6986.27* (3385.65)	178.14 (99.41)	-15.82 (499.21)	-3797.01 (1957.60)	-3351.58 (2360.96)
Constant	5865.54* (2635.47)	1841.80 (1987.73)	4023.75* (1732.48)	-15.79 (50.87)	547.07* (255.45)	3012.07** (1001.73)	480.40 (1208.13)
R-squared	0.20	0.17	0.36	0.20	0.70	0.28	0.14
N	745	745	745	745	745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001

**Table B14: Mean Regressions for Districts with 250+ Students (With Exclusions), Weighted by District ADA**

	All Resources	Unrestricted	Restricted	Revenue Limit Restricted	Federal Restricted	State Restricted	Local Restricted
High school district	3308.98*** (420.63)	1778.28*** (332.73)	1530.70*** (248.95)	77.73*** (9.05)	143.72*** (42.80)	388.67*** (85.40)	920.58*** (208.07)
Unified district	712.92** (257.20)	421.55* (203.46)	291.37 (152.23)	28.73*** (5.53)	7.98 (26.17)	85.77 (52.22)	168.89 (127.23)
Enrollment (in 100s)	-2.54* (1.21)	-2.11* (0.95)	-0.43 (0.71)	-0.00 (0.03)	0.17 (0.12)	-1.12*** (0.24)	0.53 (0.60)
Enrollment squared (in 100s)	-1.90e-06* (8.80e-07)	-2.27e-06** (6.96e-07)	3.79e-07 (5.21e-07)	6.09e-08** (1.89e-08)	-5.84e-09 (8.96e-08)	-8.05e-07*** (1.79e-07)	1.13e-06** (4.35e-07)
Percent ADA change from 2003-04 to 2004-05	3440.08 (2466.10)	6496.87*** (1950.78)	-3056.80* (1459.57)	-18.15 (53.05)	-1275.76*** (250.92)	-2264.04*** (500.69)	501.16 (1219.86)
Special Ed ADA	0.91** (0.29)	0.78*** (0.23)	0.13 (0.17)	-0.01 (0.01)	-0.03 (0.03)	0.41*** (0.06)	-0.24 (0.14)
% Free/Reduced Lunch	2089.13 (2376.34)	-2092.80 (1879.77)	4181.93** (1406.44)	172.64*** (51.12)	1516.95*** (241.79)	1730.65*** (482.47)	761.70 (1175.46)
(% Free/Reduced Lunch)^2	2809.96 (2188.66)	3326.35 (1731.31)	-516.40 (1295.37)	-139.21** (47.08)	-77.79 (222.69)	-619.70 (444.36)	320.31 (1082.63)
% Black	-2535.98 (3400.56)	-4071.36 (2689.97)	1535.38 (2012.63)	119.67 (73.15)	-114.81 (346.00)	-414.10 (690.41)	1944.62 (1682.10)
(% Black)^2	17570.05 (9344.79)	14077.26 (7392.08)	3492.79 (5530.74)	-395.28* (201.02)	1576.33 (950.82)	4139.45* (1897.27)	-1827.71 (4622.43)
% Hispanic	-4648.07* (2069.66)	-1433.33 (1637.18)	-3214.74** (1224.93)	-153.35*** (44.52)	-578.36** (210.58)	-737.82 (420.20)	-1745.21 (1023.76)
(% Hispanic)^2	3567.92 (2090.46)	1347.84 (1653.63)	2220.08 (1237.25)	120.19** (44.97)	255.97 (212.70)	675.44 (424.43)	1168.48 (1034.05)
Urban	188.74 (200.84)	-69.68 (158.87)	258.42* (118.87)	-3.70 (4.32)	98.37*** (20.43)	122.72** (40.78)	41.02 (99.34)
Town	-213.36 (818.88)	-338.65 (647.76)	125.29 (484.65)	51.26** (17.61)	51.13 (83.32)	-65.26 (166.26)	88.16 (405.06)
Rural	223.52 (486.57)	98.39 (384.90)	125.14 (287.98)	46.80*** (10.47)	62.47 (49.51)	98.93 (98.79)	-83.05 (240.68)
Median Household Income (in \$10,000s)	246.55* (107.06)	63.73 (84.69)	182.82** (63.36)	-1.04 (2.30)	-2.10 (10.89)	93.66*** (21.74)	92.30 (52.96)
% HS grad	5768.96** (2166.97)	5124.88** (1714.15)	644.08 (1282.53)	9.56 (46.61)	-252.11 (220.49)	719.99 (439.96)	166.64 (1071.90)
Unemployment rate	-492.41 (4621.28)	1451.26 (3655.60)	-1943.68 (2735.12)	178.14 (99.41)	62.83 (470.21)	326.56 (938.26)	-2511.20 (2285.93)
Constant	2922.80 (2364.76)	2514.86 (1870.62)	407.94 (1399.59)	-15.79 (50.87)	576.10* (240.61)	-183.97 (480.12)	31.59 (1169.74)
R-squared	0.25	0.17	0.49	0.20	0.71	0.67	0.15
N	745	745	745	745	745	745	745
* p<0.05, ** p<0.01, *** p<0.001							

**Table B15: Mean Regressions for Districts with 250+ Students (No Exclusions), Weighted by District ADA**

	All Resources	Revenue Limit Sources	Federal Revenue Sources	Other State Revenues	Other Local Revenues
High school district	3533.70*** (468.78)	1417.75*** (99.69)	104.11* (50.84)	-131.28 (150.60)	434.60*** (102.00)
Unified district	949.53*** (286.65)	355.00*** (60.96)	19.81 (31.09)	93.99 (92.09)	111.17 (62.37)
Enrollment (in 100s)	-2.57 (1.34)	-0.97*** (0.29)	0.01 (0.15)	-0.11 (0.43)	0.37 (0.29)
Enrollment squared (in 100s)	-2.14e-06* (9.81e-07)	2.09e-07 (2.09e-07)	-1.36e-07 (1.06e-07)	-1.22e-06*** (3.15e-07)	-6.60e-07** (2.13e-07)
Percent ADA change from 2003-04 to 2004-05	9979.39*** (2748.41)	-1352.67* (584.48)	-1846.85*** (298.05)	-270.71 (882.96)	5579.28*** (598.02)
Special Ed ADA	0.94** (0.32)	0.17* (0.07)	0.02 (0.03)	0.24* (0.10)	0.05 (0.07)
% Free/Reduced Lunch	2047.79 (2648.36)	723.96 (563.20)	1594.91*** (287.20)	1140.81 (850.82)	-466.58 (576.26)
(% Free/Reduced Lunch)^2	2516.98 (2439.21)	-45.18 (518.72)	-29.25 (264.52)	-213.30 (783.63)	1137.75* (530.75)
% Black	-688.18 (3789.83)	-756.67 (805.95)	213.42 (410.99)	189.68 (1217.54)	-4146.26*** (824.63)
(% Black)^2	15088.20 (10414.52)	2769.77 (2214.76)	1433.09 (1129.41)	3104.85 (3345.81)	13870.25*** (2266.09)
% Hispanic	-6806.24** (2306.58)	-1031.85* (490.52)	-907.49*** (250.14)	-1788.27* (741.02)	454.18 (501.89)
(% Hispanic)^2	5682.71* (2329.76)	768.93 (495.45)	531.52* (252.65)	1775.96* (748.47)	-307.62 (506.93)
Urban	-11.39 (223.83)	3.95 (47.60)	76.89** (24.27)	-19.06 (71.91)	-36.41 (48.70)
Town	-40.19 (912.62)	38.13 (194.08)	62.96 (98.97)	167.54 (293.19)	180.38 (198.58)
Rural	-1.93 (542.27)	244.45* (115.32)	176.96** (58.81)	130.55 (174.21)	67.56 (117.99)
Median Household Income (in \$10,000s)	266.84* (119.31)	32.90 (25.37)	-16.38 (12.94)	106.06** (38.33)	59.88* (25.96)
% HS grad	3630.90 (2415.03)	504.86 (513.58)	-377.14 (261.90)	-365.84 (775.86)	2509.12*** (525.49)
Unemployment rate	-5233.88 (5150.29)	-749.08 (1095.27)	-509.77 (558.53)	1033.49 (1654.60)	-676.47 (1120.65)
Constant	5865.54* (2635.47)	4359.25*** (560.46)	729.79* (285.81)	1084.71 (846.68)	-1122.18 (573.45)
R-squared	0.20	0.28	0.70	0.27	0.36
N	745	745	745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001

**Table B16: Mean Regressions for Districts with 250+ Students (With Exclusions), Weighted by District ADA**

	All Resources	Revenue Limit Sources	Federal Revenue Sources	Other State Revenues	Other Local Revenues
High school district	3308.98***	1187.72***	77.22	-31.69	303.10**
	(420.63)	(97.62)	(49.06)	(83.73)	(96.41)
Unified district	712.92**	282.65***	4.90	-22.26	121.88*
	(257.20)	(59.69)	(30.00)	(51.20)	(58.95)
Enrollment (in 100s)	-2.54*	-0.91**	-0.02	0.17	-0.10
	(1.21)	(0.28)	(0.14)	(0.24)	(0.28)
Enrollment squared (in 100s)	-1.90e-06*	1.32e-07	-1.12e-07	-1.03e-06***	-5.09e-07*
	(8.80e-07)	(2.04e-07)	(1.03e-07)	(1.75e-07)	(2.02e-07)
Percent ADA change from 2003-04 to 2004-05	3440.08	-1128.36*	-1820.52***	-2346.92***	4749.64***
	(2466.10)	(572.34)	(287.61)	(490.92)	(565.24)
Special Ed ADA	0.91**	0.17*	0.03	0.16**	0.13*
	(0.29)	(0.07)	(0.03)	(0.06)	(0.07)
% Free/Reduced Lunch	2089.13	609.92	1527.96***	1150.11*	-690.60
	(2376.34)	(551.51)	(277.14)	(473.05)	(544.67)
(% Free/Reduced Lunch)^2	2809.96	10.59	-10.75	-78.54	1286.90*
	(2188.66)	(507.95)	(255.25)	(435.69)	(501.65)
% Black	-2535.98	-724.81	-39.30	-417.36	-4270.62***
	(3400.56)	(789.22)	(396.59)	(676.93)	(779.42)
(% Black)^2	17570.05	2971.77	1801.33	3935.22*	14030.80***
	(9344.79)	(2168.78)	(1089.83)	(1860.22)	(2141.87)
% Hispanic	-4648.07*	-872.45	-844.93***	-776.22	381.07
	(2069.66)	(480.33)	(241.37)	(412.00)	(474.37)
(% Hispanic)^2	3567.92	647.06	445.95	620.10	-314.79
	(2090.46)	(485.16)	(243.80)	(416.14)	(479.14)
Urban	188.74	0.09	72.60**	97.47*	72.46
	(200.84)	(46.61)	(23.42)	(39.98)	(46.03)
Town	-213.36	75.74	59.21	-5.11	134.15
	(818.88)	(190.05)	(95.50)	(163.01)	(187.69)
Rural	223.52	294.36**	165.75**	123.51	121.20
	(486.57)	(112.93)	(56.75)	(96.86)	(111.52)
Median Household Income (in \$10,000s)	246.55*	35.45	-18.83	76.34***	22.61
	(107.06)	(24.85)	(12.49)	(21.31)	(24.54)
% HS grad	5768.96**	650.54	-373.67	231.37	2406.07***
	(2166.97)	(502.92)	(252.72)	(431.37)	(496.68)
Unemployment rate	-492.41	-284.08	-426.01	1363.27	-537.70
	(4621.28)	(1072.53)	(538.96)	(919.94)	(1059.22)
Constant	2922.80	4192.62***	762.25**	213.86	-843.22
	(2364.76)	(548.82)	(275.79)	(470.74)	(542.01)
R-squared	0.25	0.23	0.70	0.62	0.36
N	745	745	745	745	745
* p<0.05, ** p<0.01, *** p<0.001					

**Table B17: Mean Regressions for Districts with 250+ Students (No Exclusions), Weighted by District ADA**

	All Resources	Other Local Revenue/ Contributions	Other Financing Sources	Local Taxes	Lottery Revenues	Class Size Reduction Revenues	No Child Left Behind Act Monies	Special Education Monies	Vocational Education Monies	Adult Education	Child Development Funds	Child Nutrition Funds	Staff Development
High school district	3533.70*** (468.78)	-19.48 (34.40)	1728.01*** (347.89)	1556.16*** (196.32)	18.40** (6.01)	-219.65*** (52.66)	0.20 (18.87)	184.56 (99.12)	30.17*** (1.76)	26.36*** (2.28)	15.12 (18.62)	-14.72 (14.55)	-3.48 (4.85)
Unified district	949.53*** (286.65)	-37.52 (21.03)	407.07 (212.73)	196.89 (120.04)	8.98* (3.67)	-49.92 (32.20)	-22.02 (11.54)	4.56 (60.61)	10.67*** (1.08)	11.02*** (1.40)	18.94 (11.39)	-1.17 (8.90)	-1.76 (2.97)
Enrollment (in 100s)	-2.57 (1.34)	0.15 (0.10)	-2.02* (1.00)	-0.91 (0.56)	0.01 (0.02)	0.23 (0.15)	0.22*** (0.05)	-1.30*** (0.28)	-0.00 (0.01)	-0.01 (0.01)	0.09 (0.05)	-0.09* (0.04)	-0.01 (0.01)
Enrollment squared (in 100s)	-2.14e-06* (9.81e-07)	-8.20e-08 (7.20e-08)	-2.51e-07 (7.28e-07)	-1.17e-06** (4.11e-07)	1.11e-07*** (1.26e-08)	2.09e-07 (1.10e-07)	-7.52e-08 (3.95e-08)	-7.92e-07*** (2.07e-07)	-2.28e-10 (3.68e-09)	1.58e-08** (4.78e-09)	7.31e-08 (3.90e-08)	9.59e-08** (3.04e-08)	-1.06e-08 (1.01e-08)
Percent ADA change from 2003-04 to 2004-05	9979.39*** (2748.41)	-427.17* (201.67)	8297.51*** (2039.65)	-3320.08** (1150.99)	-105.26** (35.22)	316.89 (308.75)	-737.01*** (110.61)	-807.40 (581.10)	-16.29 (10.31)	-37.99** (13.39)	-382.33*** (109.17)	-9.37 (85.29)	-13.61 (28.43)
Special Ed ADA	0.94** (0.32)	-0.02 (0.02)	0.47* (0.24)	0.38** (0.13)	-0.02*** (0.01)	-0.08* (0.04)	-0.03* (0.01)	0.42*** (0.00)	0.00 (0.00)	-0.00 (0.00)	-0.03* (0.01)	0.00 (0.01)	0.00 (0.00)
% Free/Reduced Lunch	2047.79 (2648.36)	-68.10 (194.33)	-877.22 (1965.40)	2097.75 (1109.10)	-69.79* (33.94)	205.71 (297.51)	546.83*** (106.59)	768.81 (559.95)	28.40** (9.93)	20.49 (12.90)	412.32*** (105.20)	312.36*** (82.19)	-41.12 (27.40)
(% Free/Reduced Lunch)^2	2516.98 (2439.21)	308.41 (178.98)	1358.54 (1810.18)	315.64 (1021.50)	7.68 (31.26)	-259.37 (274.02)	198.69* (98.17)	-333.06 (515.73)	-16.47 (9.15)	-23.48* (11.88)	-169.88 (96.89)	-2.93 (75.70)	53.92* (25.23)
% Black	-688.18 (3789.83)	-31.28 (278.09)	3842.93 (2812.51)	-10737.56*** (1587.13)	28.34 (48.56)	969.00* (425.74)	-706.36*** (152.52)	-270.86 (801.29)	-18.70 (14.21)	32.15 (18.46)	136.39 (150.54)	347.56** (117.61)	60.42 (39.20)
(% Black)^2	15088.20 (10414.52)	-446.33 (764.20)	-5643.42 (7728.82)	24860.53*** (4361.45)	124.71 (133.45)	-834.37 (1169.95)	2983.05*** (419.14)	2119.67 (2201.96)	49.78 (39.06)	-38.15 (50.73)	734.33 (413.69)	-1655.71*** (323.20)	-34.54 (107.74)
% Hispanic	-6806.24** (2306.58)	-521.33** (169.25)	-3011.48 (1711.76)	-1776.29 (965.96)	79.22** (29.56)	-161.68 (259.12)	-253.86** (92.83)	-277.55 (487.68)	-2.14 (8.65)	-5.18 (11.23)	-232.00* (91.62)	36.03 (71.58)	14.23 (23.86)
(% Hispanic)^2	5682.71* (2329.76)	399.67* (170.95)	2514.26 (1728.96)	1063.07 (975.67)	-54.89 (29.85)	302.83 (261.72)	-22.40 (93.76)	467.21 (492.59)	-3.48 (8.74)	0.91 (11.35)	197.82* (92.54)	-73.54 (72.30)	2.54 (24.10)
Urban	-11.39 (223.83)	-12.67 (16.42)	-24.09 (166.11)	486.04*** (93.74)	0.09 (2.87)	-88.59*** (25.14)	40.21*** (9.01)	-19.70 (47.32)	0.61 (0.84)	0.25 (1.09)	32.42*** (8.89)	0.22 (6.95)	-3.08 (2.32)
Town	-40.19 (912.62)	20.73 (66.97)	-509.94 (677.27)	652.04 (382.19)	4.34 (11.69)	1.19 (102.52)	42.79 (36.73)	-185.95 (192.96)	6.36 (3.42)	-3.61 (4.45)	-9.58 (36.25)	-8.15 (28.32)	0.84 (9.44)
Rural	-1.93 (542.27)	-23.46 (39.79)	-597.99 (402.43)	473.47* (227.09)	-8.01 (6.95)	-83.87 (60.92)	32.79 (21.82)	-204.58 (114.65)	-1.00 (2.03)	-3.02 (2.64)	8.52 (21.54)	21.04 (16.83)	-4.23 (5.61)
Median Household Income (in \$10,000s)	266.84* (119.31)	39.96*** (8.75)	44.43 (88.54)	435.42*** (49.97)	-1.53 (1.53)	-6.84 (13.40)	-16.60*** (4.80)	87.22*** (25.23)	0.20 (0.45)	1.61** (0.58)	8.64 (4.74)	-7.55* (3.70)	1.40 (1.23)
% HS grad	3630.90 (2415.03)	420.47* (177.21)	939.43 (1792.24)	4412.15*** (1011.38)	-33.88 (30.95)	-28.12 (271.30)	-216.97* (97.19)	998.02 (510.61)	-4.52 (9.06)	-37.21** (11.76)	74.08 (95.93)	-97.92 (74.95)	-4.27 (24.98)
Unemployment rate	-5233.88 (5150.29)	325.97 (377.92)	-4658.02 (3822.13)	-4165.73 (2156.87)	64.31 (65.99)	-539.42 (578.58)	890.66*** (207.28)	-268.46 (1088.94)	27.50 (19.32)	7.64 (25.09)	-223.90 (204.58)	-63.04 (159.83)	-93.38 (53.28)
Constant	5865.54* (2635.47)	-245.47 (193.39)	1059.44 (1955.83)	-3608.09** (1103.70)	181.79*** (33.77)	346.82 (296.06)	367.92*** (106.07)	-471.18 (557.22)	-6.18 (9.88)	17.86 (12.84)	-148.32 (104.69)	280.85*** (81.79)	22.91 (27.26)
R-squared	0.20	0.23	0.10	0.52	0.17	0.09	0.85	0.25	0.40	0.30	0.25	0.52	0.03
N	745	745	745	745	745	745	745	745	745	745	745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001

**Table B18: Mean Regressions for Districts with 250+ Students (With Exclusions), Weighted by District ADA**

	All Resources	Other Local Revenue/ Contributions	Other Financing Sources	Local Taxes	Lottery Revenues	Class Size Reduction Revenues	No Child Left Behind Act Monies	Special Education Monies	Vocational Education Monies	Adult Education (Excluded)	Child Development Funds	Child Nutrition Funds	Staff Development
High school district	3308.98*** (420.63)	-24.32 (34.19)	1796.95*** (330.66)	1546.85*** (195.90)	18.40** (6.01)	-219.65*** (52.66)	0.20 (18.87)	176.43 (99.04)	30.17*** (1.76)		15.12 (18.62)	-14.72 (14.55)	-3.48 (4.85)
Unified district	712.92** (257.20)	-40.80 (20.91)	366.56 (202.19)	188.33 (119.79)	8.98* (3.67)	-49.92 (32.20)	-22.02 (11.54)	8.49 (60.56)	10.67*** (1.08)		18.94 (11.39)	-1.17 (8.90)	-1.76 (2.97)
Enrollment (in 100s)	-2.54* (1.21)	0.15 (0.10)	-1.83 (0.95)	-0.90 (0.56)	0.01 (0.02)	0.23 (0.15)	0.22*** (0.05)	-1.27*** (0.28)	-0.00 (0.01)		0.09 (0.05)	-0.09* (0.04)	-0.01 (0.01)
Enrollment squared (in 100s)	-1.90e-06* (8.80e-07)	-8.16e-08 (7.16e-08)	-2.97e-07 (6.92e-07)	-1.17e-06** (4.10e-07)	1.11e-07*** (1.26e-08)	2.09e-07 (1.10e-07)	-7.52e-08 (3.95e-08)	-8.14e-07*** (2.07e-07)	-2.28e-10 (3.68e-09)		7.31e-08 (3.90e-08)	9.59e-08** (3.04e-08)	-1.06e-08 (1.01e-08)
Percent ADA change from 2003-04 to 2004-05	3440.08 (2466.10)	-458.60* (200.47)	4444.84* (1938.63)	-3452.32** (1148.57)	-105.26** (35.22)	316.89 (308.75)	-736.98*** (110.61)	-831.57 (580.67)	-16.29 (10.31)		-382.33*** (109.17)	-9.37 (85.29)	-13.61 (28.43)
Special Ed ADA	0.91** (0.29)	-0.02 (0.02)	0.44* (0.22)	0.38** (0.13)	-0.02*** (0.00)	-0.08* (0.04)	-0.03* (0.01)	0.41*** (0.07)	0.00 (0.00)		-0.03* (0.01)	0.00 (0.01)	0.00 (0.00)
% Free/Reduced Lunch	2089.13 (2376.34)	-89.65 (193.17)	-418.61 (1868.07)	2059.44 (1106.76)	-69.79* (33.94)	205.71 (297.51)	546.86*** (106.58)	708.82 (559.54)	28.40** (9.93)		412.32*** (105.20)	312.36*** (82.19)	-41.12 (27.40)
(% Free/Reduced Lunch)^2	2809.96 (2188.66)	330.49 (177.92)	1271.26 (1720.53)	310.90 (1019.35)	7.68 (31.26)	-259.37 (274.02)	198.67* (98.17)	-300.26 (515.35)	-16.47 (9.15)		-169.88 (96.89)	-2.93 (75.70)	53.92* (25.23)
% Black	-2535.98 (3400.56)	-46.63 (276.43)	2962.74 (2673.22)	-10711.23*** (1583.78)	28.34 (48.56)	969.00* (425.74)	-706.41*** (152.52)	-411.24 (800.70)	-18.70 (14.21)		136.39 (150.54)	347.56** (117.61)	60.42 (39.20)
(% Black)^2	17570.05 (9344.79)	-373.78 (759.64)	-4795.30 (7346.05)	24874.61*** (4352.25)	124.71 (133.45)	-834.37 (1169.95)	2983.12*** (419.13)	2336.30 (2200.35)	49.78 (39.06)		734.33 (413.69)	-1655.71*** (323.20)	-34.54 (107.74)
% Hispanic	-4648.07* (2069.66)	-479.53** (168.24)	-2056.02 (1626.98)	-1855.21 (963.92)	79.22** (29.56)	-161.68 (259.12)	-253.91** (92.83)	-141.97 (487.33)	-2.14 (8.65)		-232.00* (91.62)	36.03 (71.58)	14.23 (23.86)
(% Hispanic)^2	3567.92 (2090.46)	367.95* (169.93)	1801.66 (1643.34)	1097.96 (973.61)	-54.89 (29.85)	302.83 (261.72)	-22.38 (93.76)	265.96 (492.23)	-3.48 (8.74)		197.82* (92.54)	-73.54 (72.30)	2.54 (24.10)
Urban	188.74 (200.84)	-14.99 (16.33)	-38.89 (157.88)	498.47*** (93.54)	0.09 (2.87)	-88.59*** (25.14)	40.21*** (9.01)	-6.08 (47.29)	0.61 (0.84)		32.42*** (8.89)	0.22 (6.95)	-3.08 (2.32)
Town	-213.36 (818.88)	22.83 (66.57)	-500.18 (643.73)	659.76 (381.38)	4.34 (11.69)	1.19 (102.52)	42.78 (36.73)	-182.65 (192.81)	6.36 (3.42)		-9.58 (36.25)	-8.15 (28.32)	0.84 (9.44)
Rural	223.52 (486.57)	-20.11 (39.55)	-461.19 (382.50)	485.05* (226.62)	-8.01 (6.95)	-83.87 (60.92)	32.78 (21.82)	-188.99 (114.57)	-1.00 (2.03)		8.52 (21.54)	21.04 (16.83)	-4.23 (5.61)
Median Household Income (in \$10,000s)	246.55* (107.06)	40.18*** (8.70)	90.79 (84.16)	437.30*** (49.86)	-1.53 (1.53)	-6.84 (13.40)	-16.60*** (4.80)	77.09** (25.21)	0.20 (0.45)		8.64 (4.74)	-7.55* (3.70)	1.40 (1.23)
% HS grad	5768.96** (2166.97)	418.29* (176.15)	2436.37 (1703.48)	4293.55*** (1009.25)	-33.88 (30.95)	-28.12 (271.30)	-217.03* (97.19)	933.01 (510.24)	-4.52 (9.06)		74.08 (95.93)	-97.92 (74.95)	-4.27 (24.98)
Unemployment rate	-492.41 (4621.28)	294.77 (375.67)	-902.66 (3632.84)	-4047.15 (2152.32)	64.31 (65.99)	-539.42 (578.58)	890.56*** (207.27)	-279.18 (1088.14)	27.50 (19.32)		-223.90 (204.58)	-63.04 (159.83)	-93.38 (53.28)
Constant	2922.80 (2364.76)	-248.46 (192.23)	-1154.24 (1858.97)	-3510.65** (1101.37)	181.79*** (33.77)	346.82 (296.06)	367.98*** (106.06)	-379.92 (556.81)	-6.18 (9.88)		-148.32 (104.69)	280.85*** (81.79)	22.91 (27.26)
R-squared	0.25	0.23	0.09	0.52	0.17	0.09	0.85	0.25	0.40		0.25	0.52	0.03
N	745	745	745	745	745	745	745	745	745		745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001

**Table C1: Comparison of Student and Non-Student Spending, by Urbanicity**

*Definition 1*

Variables (\$ / ada)	Overall	Urban	Suburban	Town	Rural
Total Expenditures SELPA Prorated Total	\$ 10,578.61	\$ 11,205.96 ***	\$ 9,924.23	\$ 10,457.03	\$ 10,016.26
Expenditure COE Prorated Total	10,578.41	11,202.50 ***	9,923.29	10,423.94	10,096.60
Expenditure SELPA and COE Prorated Total	11,203.64	11,779.75 ***	10,521.45	12,291.08 *	11,051.91
Expenditure Student Spending SELPA Prorated	11,203.44	11,776.29 ***	10,520.51	12,257.98 *	11,132.24
Expenditure Student Spending Pre-K/ Adult	8,061.73	8,556.13 ***	7,546.81	8,075.54	7,891.11
Expenditure Student Spending Cap Outlay/ Facilities	8,061.52	8,552.67 ***	7,545.87	8,042.45	7,971.45
Expenditure Student Spending Debt Services	187.70	229.93	156.89	114.36	61.71 *
Expenditure Student Spending Retiree Benefits	1,660.84	1,628.40	1,677.64	1,703.23	1,525.48
Expenditure Student Spending Non-Agency/ Community Services	489.83	583.18 ***	403.31	334.75	364.25
Expenditure Student Spending PERS Reduction	86.28	122.75 ***	49.23	101.91	46.59
Expenditure Student Spending PERS Reduction	79.25	75.26	75.39	108.12	105.50
Expenditure Student Spending PERS Reduction	21.45	20.74 *	21.91	22.25	24.85

\*\*\* p<.001; \*\* p<.01; \* p<.05

*Definition 2*

Variables (\$ / ada)	Overall	Urban	Suburban	Town	Rural
Total Expenditures SELPA Prorated Total	\$ 7,372.16	\$ 7,653.05 ***	\$ 7,043.89	\$ 7,644.06 *	\$ 7,549.75 **
Expenditure COE Prorated Total	7,371.76	7,649.50 ***	7,042.65	7,610.14 *	7,629.92 ***
Expenditure SELPA and COE Prorated Total	7,905.59	8,159.14 ***	7,547.22	9,037.86 ***	8,374.04 ***
Expenditure Student Spending SELPA Prorated	7,905.20	8,155.60 ***	7,545.98	9,003.94 ***	8,454.22 ***
Expenditure Student Spending Pre-K/ Adult	7,128.68	7,375.74	6,844.06	7,355.24	7,270.08
Expenditure Student Spending Cap Outlay/ Facilities	7,128.29	7,372.20 ***	6,842.81	7,321.32	7,350.26 ***
Expenditure Student Spending Debt Services	10.90	11.40	9.75	1.62	15.18
Expenditure Student Spending Retiree Benefits	53.31	63.32 ***	42.28	39.90	73.38 **
Expenditure Student Spending Non-Agency/ Community Services	17.92	13.74 **	20.34	33.57	36.97 **
Expenditure Student Spending PERS Reduction	80.35	112.34 ***	47.74	99.45	45.50
Expenditure Student Spending PERS Reduction	64.61	61.12	62.88	93.96	86.39
Expenditure Student Spending PERS Reduction	18.71	17.34 ***	19.70	21.11	23.67 ***

\*\*\* p<.001; \*\* p<.01; \* p<.05

Note: analyses on districts with 250 or more students



**Table C2: Comparison of Student and Non-Student Spending, by District Type**

*Definition 1*

Variables (\$ / ada)	Overall	Elementary	High	Unified
Total Expenditures SELPA Prorated Total	\$ 10,578.61	\$ 9,487.73	\$ 11,277.00 ***	\$ 10,786.59 ***
Expenditure COE Prorated Total	10,578.41	9,547.36	11,172.27 ***	10,783.71 ***
Expenditure SELPA and COE Prorated Total	11,203.64	10,236.72	11,997.63 ***	11,357.42 ***
Expenditure Student Spending SELPA Prorated	11,203.44	10,296.35	11,892.90 ***	11,354.54 ***
Student Spending SELPA Prorated	8,061.73	7,470.33	8,030.57 **	8,234.52 ***
Student Spending Pre-K/ Adult	8,061.52	7,529.96	7,925.84 *	8,231.64 ***
Cap Outlay/ Facilities	187.70	65.82	263.03 ***	212.07 ***
Debt Services	1,660.84	1,396.24	2,196.23 ***	1,657.30 *
Retiree Benefits	489.83	412.18	610.44 *	497.08
Non-Agency/ Community Services	86.28	48.10	72.85	98.19 ***
PERS Reduction	79.25	78.11	93.10	75.24
	21.45	20.38	24.49	21.34 ***

\*\*\*  $p < .001$ ; \*\*  $p < .01$ ; \*  $p < .05$

*Definition 2*

Variables (\$ / ada)	Overall	Elementary	High	Unified
Total Expenditures SELPA Prorated Total	\$ 7,372.16	\$ 7,046.44	\$ 7,607.68 ***	\$ 7,431.65 ***
Expenditure COE Prorated Total	7,371.76	7,105.37	7,503.12 **	7,428.67 ***
Expenditure SELPA and COE Prorated Total	7,905.59	7,673.72	8,218.39 ***	7,923.52 **
Expenditure Student Spending SELPA Prorated	7,905.20	7,732.66	8,113.83 **	7,920.54 *
Student Spending SELPA Prorated	7,128.68	6,851.99	7,371.24 ***	7,175.95 ***
Student Spending Pre-K/ Adult	7,128.29	6,910.92	7,266.68 **	7,172.97 ***
Cap Outlay/ Facilities	10.90	12.21	0.55 ***	11.49
Debt Services	53.31	45.01	46.46	56.95 *
Retiree Benefits	17.92	18.43	15.56	17.96
Non-Agency/ Community Services	80.35	46.66	67.44	91.03 ***
PERS Reduction	64.61	54.31	89.06 ***	62.41
	18.71	18.84	22.17 ***	18.20

\*\*\*  $p < .001$ ; \*\*  $p < .01$ ; \*  $p < .05$

Note: analyses on districts with 250 or more students

**Table C3: Comparison of Student and Non-Student Spending, by % Black**

*Definition 1*

Variables (\$ / ada)	Overall	Low	Percent Black Medium	High	
Total Expenditures SELPA Prorated Total	\$ 10,578.61	\$ 9,872.68	\$ 10,091.77	\$ 10,939.50	***
Expenditure COE Prorated Total	10,578.41	9,946.20	10,089.49	10,935.17	***
Expenditure SELPA and COE Prorated Total	11,203.64	10,798.99	10,800.86	11,479.00	***
Expenditure Student Spending SELPA Prorated	11,203.44	10,872.51	10,798.58	11,474.67	***
Student Spending SELPA Prorated	8,061.73	7,959.74	7,629.39	8,350.72	***
Student Spending Pre-K/ Adult	8,061.52	8,033.27	7,627.11	8,346.38	***
Cap Outlay/ Facilities	187.70	181.27	135.30	222.23	***
Debt Services	1,660.84	1,267.32	1,698.49	1,659.07	
Retiree Benefits	489.83	271.44	478.53	515.50	
Non-Agency/ Community Services	86.28	56.66	59.20	105.28	***
PERS Reduction	79.25	119.19	** 74.31	76.25	
	21.45	22.39	21.77	21.16	

\*\*\*  $p < .001$ ; \*\*  $p < .01$ ; \*  $p < .05$

*Definition 2*

Variables (\$ / ada)	Overall	Low	Percent Black Medium	High	
Total Expenditures SELPA Prorated Total	\$ 7,372.16	\$ 7,547.96	* \$ 7,128.04	\$ 7,513.81	***
Expenditure COE Prorated Total	7,371.76	7,621.16	** 7,125.80	7,509.15	***
Expenditure SELPA and COE Prorated Total	7,905.59	8,282.62	** 7,731.30	7,980.76	***
Expenditure Student Spending SELPA Prorated	7,905.20	8,355.81	*** 7,729.06	7,976.11	***
Student Spending SELPA Prorated	7,128.68	7,258.75	* 6,917.54	7,255.54	***
Student Spending Pre-K/ Adult	7,128.29	7,331.95	** 6,915.30	7,250.89	***
Cap Outlay/ Facilities	10.90	12.94	9.75	11.00	
Debt Services	53.31	62.54	* 47.70	56.74	
Retiree Benefits	17.92	37.95	*** 16.79	16.96	
Non-Agency/ Community Services	80.35	54.31	56.32	97.23	***
PERS Reduction	64.61	102.51	** 61.93	61.18	***
	18.71	20.47	19.68	17.94	***

\*\*\*  $p < .001$ ; \*\*  $p < .01$ ; \*  $p < .05$

Note: analyses on districts with 250 or more students

**Table C4: Comparison of Student and Non-Student Spending, by % Hispanic**

*Definition 1*

Variables (\$ / ada)	Percent Hispanic				
	Overall	Low	Medium	High	
Total Expenditures SELPA Prorated Total	\$ 10,578.61	\$ 10,818.75	* \$ 10,089.40	\$ 11,197.46	***
Expenditure COE Prorated Total	10,578.41	10,747.25	* 10,084.13	11,216.94	***
Expenditure SELPA and COE Prorated Total	11,203.64	11,663.32	** 10,711.44	11,773.01	***
Expenditure Student Spending SELPA Prorated	11,203.44	11,591.83	** 10,706.17	11,792.50	***
Student Spending SELPA Prorated	8,061.73	8,018.39	7,710.87	8,556.30	***
Student Spending Pre-K/ Adult	8,061.52	7,946.90	7,705.60	8,575.79	***
Cap Outlay/ Facilities	187.70	70.81	* 154.46	254.85	***
Debt Services	1,660.84	1,795.86	1,601.85	1,704.74	
Retiree Benefits	489.83	787.78	* 468.89	468.28	
Non-Agency/ Community Services	86.28	46.72	70.90	113.62	***
PERS Reduction	79.25	80.72	65.42	93.07	***
	21.45	20.62	21.89	20.99	

\*\*\*  $p < .001$ ; \*\*  $p < .01$ ; \*  $p < .05$

*Definition 2*

Variables (\$ / ada)	Percent Hispanic				
	Overall	Low	Medium	High	
Total Expenditures SELPA Prorated Total	\$ 7,372.16	\$ 7,592.88	*** \$ 7,128.70	\$ 7,663.39	***
Expenditure COE Prorated Total	7,371.76	7,521.22	* 7,123.15	7,682.81	***
Expenditure SELPA and COE Prorated Total	7,905.59	8,322.78	*** 7,659.34	8,154.91	***
Expenditure Student Spending SELPA Prorated	7,905.20	8,251.11	*** 7,653.78	8,174.33	***
Student Spending SELPA Prorated	7,128.68	7,394.12	*** 6,923.61	7,363.92	***
Student Spending Pre-K/ Adult	7,128.29	7,322.46	*** 6,918.06	7,383.34	***
Cap Outlay/ Facilities	10.90	4.35	* 10.83	11.46	
Debt Services	53.31	47.17	36.00	78.63	***
Retiree Benefits	17.92	18.10	18.00	17.55	
Non-Agency/ Community Services	80.35	44.30	67.36	103.96	***
PERS Reduction	64.61	66.32	54.62	74.44	***
	18.71	19.36	19.73	17.18	***

\*\*\*  $p < .001$ ; \*\*  $p < .01$ ; \*  $p < .05$

Note: analyses on districts with 250 or more students

**Table C5: Comparison of Student and Non-Student Spending, by % Free/Reduced Lunch**

*Definition 1*

Variables (\$ / ada)	Percent Free/ Reduced Price Lunch				
	Overall	Low	Medium	High	
Total Expenditures SELPA Prorated Total	\$ 10,578.61	\$ 10,419.39	\$ 10,059.01	\$ 11,439.80	***
Expenditure COE Prorated Total	10,578.41	10,387.74	10,061.04	11,453.98	***
Expenditure SELPA and COE Prorated Total	11,203.64	10,991.33	10,726.62	12,013.55	***
Expenditure Student Spending SELPA Prorated	11,203.44	10,959.69	10,728.65	12,027.73	***
Student Spending	8,061.73	7,602.90	7,705.82	8,860.66	***
Student Spending Pre-K/ Adult	8,061.52	7,571.26	7,707.85	8,874.84	***
Cap Outlay/ Facilities	187.70	130.05	160.54	261.89	***
Debt Services	1,660.84	1,888.98 *	1,605.49	1,602.40	
Retiree Benefits	489.83	660.46 ***	438.23	475.40	
Non-Agency/ Community Services	86.28	50.44	68.14	132.57	***
PERS Reduction	79.25	70.44	65.08	99.66	***
	21.45	20.57 *	22.09	20.96	*

\*\*\*  $p < .001$ ; \*\*  $p < .01$ ; \*  $p < .05$

*Definition 2*

Variables (\$ / ada)	Percent Free/ Reduced Price Lunch				
	Overall	Low	Medium	High	
Total Expenditures SELPA Prorated Total	\$ 7,372.16	\$ 7,060.73	\$ 7,171.15	\$ 7,845.49	***
Expenditure COE Prorated Total	7,371.76	7,029.31	7,172.90	7,859.39	***
Expenditure SELPA and COE Prorated Total	7,905.59	7,564.12	7,733.19	8,340.08	***
Expenditure Student Spending SELPA Prorated	7,905.20	7,532.70 *	7,734.95	8,353.98	***
Student Spending	7,128.68	6,890.27	6,958.45	7,520.31	***
Student Spending Pre-K/ Adult	7,128.29	6,858.85	6,960.21	7,534.21	***
Cap Outlay/ Facilities	10.90	4.69 **	11.17	13.09	
Debt Services	53.31	29.93 **	44.00	81.15	***
Retiree Benefits	17.92	14.82	19.26	17.37	
Non-Agency/ Community Services	80.35	46.97 *	64.69	121.73	***
PERS Reduction	64.61	56.65	56.00	77.79	***
	18.71	18.70	19.89	16.92	***

\*\*\*  $p < .001$ ; \*\*  $p < .01$ ; \*  $p < .05$

Note: analyses on districts with 250 or more students

**Table C6: Comparison of Expenditures Subcategories by Urbanicity (General Fund Only)**

	overall mean	urban	suburban	town	rural
<b>Object Code</b>					
Salaries	\$ 4,751.07	\$ 4,913.78 ***	\$ 4,581.08	\$ 4,765.54	\$ 4,667.64
Teacher Salaries	3,072.26	3,142.82 ***	3,002.16	3,087.07	2,976.21
Admin Salaries	401.71	418.34 ***	379.33	428.97	444.24 ***
Other Certificated Salaries	270.33	318.60 ***	228.17	195.30	176.25 *
Other Classified Salaries	1,006.77	1,034.02 ***	971.42	1,054.19	1,070.93 **
Benefits	1,332.67	1,383.73 ***	1,265.23	1,518.65 ***	1,432.87 ***
Current Health and Welfare, Certificated	408.26	415.82 *	394.54	505.59 *	457.26 *
Current Health and Welfare, Classified	188.47	197.68 ***	173.92	249.44 **	235.53 ***
Retiree Benefits	400.45	415.27 ***	385.56	397.31	388.92
Certificated Retiree Benefits	298.69	308.69 ***	288.95	294.95	286.39
Classified Retiree Benefits	101.75	106.58 ***	96.60	102.36	102.53
Books & Supplies	375.28	397.99 ***	347.57	378.58	420.64 **
Textbooks	57.57	57.44	57.91	50.28	55.83
Other Books & Supplies	317.71	340.56 ***	289.65	328.30	364.81 **
Services & Other Operating Exps	668.18	688.26 ***	637.99	696.66	736.65 *
Equipment Replacement	3.63	2.06 *	4.60	5.17	12.24 *
Other Outgo	(1.88)	(10.10)	7.58	(9.34)	0.05
Other Transfers Out	22.27	14.77	31.58	13.32	17.05
Transfers of Support Costs	(24.15)	(24.87)	(24.00)	(22.66)	(17.00)
Other Financing Fees	0.01	0.01	0.01	-	-
Consulting and Operating Expenses	375.60	421.87 ***	330.01	277.76	328.38
<b>Goal Codes</b>					
All Instructional Expenditures	5,553.45	5,845.71 ***	5,258.69	5,604.12	5,286.36
General Education, K-12	4,421.95	4,563.51 ***	4,240.82	4,874.01 **	4,600.12 *
Regular Ed K-12	4,282.38	4,417.39 ***	4,113.42	4,590.20 *	4,446.75 *
Other K-12 Schools	129.36	134.17	119.51	262.66 ***	142.47
Vocational Ed	10.21	11.95 *	7.89	21.15	10.89
Bilingual Education	63.66	85.32 ***	45.48	13.59	15.12
Migrant Education	9.90	5.93 **	14.35	0.05	13.82
Special Ed	1,033.70	1,156.09 ***	943.88	691.86	645.42 ***
Special Education - Pre School	31.46	34.19	30.56	18.77	14.39 *
Special Education - Severe 5-22	339.49	449.22 ***	248.54	140.26	66.54 ***
Special Education - Non-Severe 5-22	506.85	481.01 ***	537.52	477.90	495.19
ROC/P	24.23	34.86 ***	14.14	24.62	11.87
Child Care & Development Services	3.31	4.80 ***	1.73	5.51	2.99

<b>Function Codes</b>						
Instruction	4,599.57	4,721.42	***	4,465.63	4,686.39	4,582.22
Special Ed Instr	775.70	849.01	***	724.65	573.51	507.10 ***
Instruction Related Services	900.31	1,029.66	***	775.61	744.80	761.29
Supervision of Instruction	289.10	396.21	***	194.26	83.71	102.24 *
Pupil Services	505.94	537.11	***	464.06	587.72 *	581.74 ***
Guidance Counseling Services	133.48	143.85	***	123.99	173.93	98.11
Psychological Services, etc	89.35	93.00		88.16	68.16	63.26 **
Health Services	65.01	81.75	***	49.59	46.21	38.88
Pupil Testing Services	7.20	8.53	***	6.19	3.43	2.71 *
Transportation Services	179.74	183.17	***	162.28	265.92 ***	327.90 ***
Food Services	1.10	0.62		0.97	3.81	8.42 ***
Ancillary Services	40.00	31.36	***	47.00	95.71 *	49.73
Enterprise	2.51	2.88		2.21	2.27	1.88
General Administration	373.24	351.86	***	380.59	488.93 **	538.82 ***
Board & Superintendent	44.62	40.84		42.62	88.82 **	107.64 ***
Plant	680.33	679.83		674.66	733.12	733.54 *
Plant M&O	412.89	455.45	***	367.96	339.68	357.75
Facilities	11.06	19.36	***	2.74	3.72	5.90
Other Outgo	27.06	21.62		34.29	16.29	20.87

**Table C7: Comparison of Expenditures Subcats by Distr Type (Gen Fund Only)**

	overall mean	elementary	high	unified
<b>Object Code</b>				
Salaries	\$ 4,751.07	\$ 4,617.48	\$ 4,809.23 **	\$ 4,780.76 ***
Teacher Salaries	3,072.26	3,106.05	2,928.81 ***	3,081.78
Admin Salaries	401.71	399.23	410.84	401.21
Other Certificated Salaries	270.33	181.66	338.88 ***	286.04 ***
Other Classified Salaries	1,006.77	930.54	1,130.70 ***	1,011.73 ***
Benefits	1,332.67	1,277.14	1,374.04 **	1,343.09 ***
Current Health and Welfare, Certificated	408.26	417.87	403.35 ***	406.91 ***
Current Health and Welfare, Classified	188.47	159.59	221.29	192.66 **
Retiree Benefits	400.45	384.64	406.24 **	404.15 ***
Certificated Retiree Benefits	298.69	296.00	292.33	300.30
Classified Retiree Benefits	101.75	88.63	113.92 ***	103.85 ***
Books & Supplies	375.28	349.69	392.99 *	380.38 **
Textbooks	57.57	51.03	67.40 ***	58.04 **
Other Books & Supplies	317.71	298.66	325.59	322.34 *
Services & Other Operating Exps	668.18	616.31	702.01 **	678.73 ***
Equipment Replacement	3.63	4.80	5.45	3.05
Other Outgo	(1.88)	(13.42)	87.53 ***	(10.08)
Other Transfers Out	22.27	4.36	111.23 ***	15.84
Transfers of Support Costs	(24.15)	(17.79)	(23.70)	(25.92) ***
Other Financing Fees	0.01	-	(0.01)	0.02
Consulting and Operating Expenses	375.60	319.14	313.96	399.52 ***
<b>Goal Codes</b>				
All Instructional Expenditures	5,553.45	5,289.71	5,344.54	5,653.41 ***
General Education, K-12	4,421.95	4,368.35	4,208.44	4,463.67
Regular Ed K-12	4,282.38	4,349.79	3,863.20 ***	4,317.84
Other K-12 Schools	129.36	18.55	316.87	135.26 ***
Vocational Ed	10.21	0.01	28.37 ***	10.57 ***
Bilingual Education	63.66	72.55	42.54 *	64.08
Migrant Education	9.90	13.19	11.12	8.90
Special Ed	1,033.70	835.62	1,031.01 **	1,089.25 ***
Special Education - Pre School	31.46	37.60	2.96 ***	33.51
Special Education - Severe 5-22	339.49	167.75	276.12 **	394.55 ***
Special Education - Non- Severe 5-22	506.85	532.53	543.14	495.68 *
ROC/P	24.23	-	51.44 ***	27.52 ***
Child Care & Development Services	3.31	1.40	2.98	3.90 *

<b>Function Codes</b>						
Instruction	4,599.57	4,658.20	4,328.62	***	4,619.25	
Special Ed Instr	775.70	666.04	756.75	**	808.72	***
Instruction Related Services	900.31	757.81	874.28	**	943.20	***
Supervision of Instruction	289.10	193.18	183.34		329.18	***
Pupil Services	505.94	391.19	655.58	***	518.11	***
Guidance Counseling Services	133.48	50.33	287.96	***	136.38	***
Psychological Services, etc	89.35	84.77	99.98	*	89.34	
Health Services	65.01	56.77	32.55	***	71.46	***
Pupil Testing Services	7.20	4.82	13.01	***	7.10	**
Transportation Services	179.74	153.10	184.09	*	186.74	***
Food Services	1.10	2.08	0.22		0.95	
Ancillary Services	40.00	13.40	138.66	***	34.55	***
Enterprise	2.51	2.62	1.63		2.61	
General Administration	373.24	413.33	438.02		354.70	***
Board & Superintendent	44.62	56.95	46.84		41.03	***
Plant	680.33	608.15	819.24	***	682.28	***
Plant M&O	412.89	272.65	403.08	**	450.51	***
Facilities	11.06	4.86	6.05		13.45	***
Other Outgo	27.06	7.28	115.20	***	21.25	



**Table C8: Comparison of Expenditures Subcats by % Black Students (Gen Fund Only)**

	overall mean	low	percent black medium	high	
<b>Object Code</b>					
Salaries	\$ 4,751.07	\$ 4,741.59	\$ 4,615.41	\$ 4,838.09	***
Teacher Salaries	3,072.26	3,025.87	3,032.88	3,100.78	**
Admin Salaries	401.71	441.59	388.56	406.96	**
Other Certificated Salaries	270.33	244.80	213.80	308.31	***
Other Classified Salaries	1,006.77	1,029.33	980.17	1,022.03	**
Benefits	1,332.67	1,422.14	1,309.79	1,341.06	
Current Health and Welfare, Certificated	408.26	459.24	428.16	392.65	***
Current Health and Welfare, Classified	188.47	230.94	182.80	189.51	
Retiree Benefits	400.45	401.88	386.98	408.99	***
Certificated Retiree Benefits	298.69	296.47	291.33	303.55	***
Classified Retiree Benefits	101.75	105.41	95.64	105.44	***
Books & Supplies	375.28	427.80	338.64	394.85	***
Textbooks	57.57	52.98	54.32	59.91	**
Other Books & Supplies	317.71	374.82	284.33	334.94	***
Services & Other Operating Exps	668.18	669.93	632.99	691.14	***
Equipment Replacement	3.63	7.67	4.69	2.63	
Other Outgo	(1.88)	(10.38)	16.00	(12.24)	
Other Transfers Out	22.27	13.09	39.49	12.35	
Transfers of Support Costs	(24.15)	(23.47)	(23.50)	(24.59)	
Other Financing Fees	0.01	-	0.01	0.01	
Consulting and Operating Expenses	375.60	308.85	321.85	415.18	***
<b>Goal Codes</b>					
All Instructional Expenditures	5,553.45	5,492.81	5,314.09	5,709.99	***
General Education, K-12	4,421.95	4,715.50	4,310.91	4,469.02	**
Regular Ed K-12	4,282.38	4,582.40	4,196.44	4,313.35	*
Other K-12 Schools	129.36	121.57	107.69	143.48	***
Vocational Ed	10.21	11.53	6.78	12.19	**
Bilingual Education	63.66	21.46	54.09	73.01	**
Migrant Education	9.90	35.24	14.49	5.16	**
Special Ed	1,033.70	715.96	921.45	1,129.87	***
Special Education - Pre School	31.46	23.88	33.87	30.57	
Special Education - Severe 5-22	339.49	99.78	228.70	427.45	***
Special Education - Non-Severe 5-22	506.85	527.85	526.95	493.24	**
ROC/P	24.23	4.65	13.15	32.92	*
Child Care & Development Services	3.31	0.43	2.56	4.04	

<b>Function Codes</b>						
Instruction	4,599.57	4,620.92		4,519.56	4,649.09	***
Special Ed Instr	775.70	564.06	**	705.77	836.57	***
Instruction Related Services	900.31	878.52	*	780.02	978.49	***
Supervision of Instruction	289.10	222.71		180.90	362.55	***
Pupil Services	505.94	500.53		461.74	534.44	***
Guidance Counseling Services	133.48	115.53		120.06	143.51	***
Psychological Services, etc	89.35	81.68		84.69	93.00	*
Health Services	65.01	52.21		51.17	74.70	***
Pupil Testing Services	7.20	4.21		5.81	8.30	***
Transportation Services	179.74	208.34	*	168.76	184.85	*
Food Services	1.10	1.63		1.55	0.78	
Ancillary Services	40.00	52.10		47.18	34.62	*
Enterprise	2.51	0.20		2.71	2.58	
General Administration	373.24	466.87	***	395.60	352.98	***
Board & Superintendent	44.62	78.40	***	48.14	39.92	*
Plant	680.33	723.03	*	667.71	685.31	
Plant M&O	412.89	401.54		336.34	459.65	***
Facilities	11.06	11.78	*	3.89	15.58	***
Other Outgo	27.06	16.58		43.03	18.02	

**Table C9: Comparison of Expenditures Subcats by % Hisp Students (Gen Fund Only)**

	overall mean	low	percent hispanic	medium	high	
<b>Object Code</b>						
Salaries	\$ 4,751.07	\$ 4,871.08	**	\$ 4,650.32	\$ 4,867.09	***
Teacher Salaries	3,072.26	3,185.90	***	3,024.48	3,116.91	***
Admin Salaries	401.71	426.90	**	392.49	409.68	**
Other Certificated Salaries	270.33	213.10		246.68	313.09	***
Other Classified Salaries	1,006.77	1,045.19	*	986.67	1,027.41	**
Benefits	1,332.67	1,311.87		1,306.08	1,373.35	***
Current Health and Welfare, Certificated	408.26	391.35		401.00	422.18	*
Current Health and Welfare, Classified	188.47	179.66		190.09	188.86	
Retiree Benefits	400.45	411.24	**	389.20	413.96	***
Certificated Retiree Benefits	298.69	306.84	***	292.49	305.71	***
Classified Retiree Benefits	101.75	104.40	*	96.72	108.25	***
Books & Supplies	375.28	344.60		328.69	444.28	***
Textbooks	57.57	56.06		53.37	63.42	***
Other Books & Supplies	317.71	288.54		275.33	380.85	***
Services & Other Operating Exps	668.18	759.96	***	641.48	689.34	**
Equipment Replacement	3.63	10.21	**	3.63	2.42	
Other Outgo	(1.88)	96.41	***	(6.61)	(12.56)	
Other Transfers Out	22.27	110.76	**	20.04	9.91	
Transfers of Support Costs	(24.15)	(14.35)	***	(26.65)	(22.47)	*
Other Financing Fees	0.01	-		0.02	(0.00)	*
Consulting and Operating Expenses	375.60	397.03		360.97	392.59	***
<b>Goal Codes</b>						
All Instructional Expenditures	5,553.45	5,583.07	*	5,317.51	5,868.37	***
General Education, K-12	4,421.95	4,558.11	**	4,258.30	4,617.65	***
Regular Ed K-12	4,282.38	4,431.52	**	4,131.48	4,458.86	***
Other K-12 Schools	129.36	114.28		117.43	147.98	***
Vocational Ed	10.21	12.32		9.39	10.82	
Bilingual Education	63.66	17.93	*	42.43	100.58	***
Migrant Education	9.90	0.82		8.32	13.73	
Special Ed	1,033.70	997.12		994.33	1,095.51	**
Special Education - Pre School	31.46	34.87		33.75	27.85	*
Special Education - Severe 5-22	339.49	200.86	*	290.58	430.19	***
Special Education - Non-Severe 5-22	506.85	570.15		536.72	456.28	***
ROC/P	24.23	9.09		14.13	40.90	***
Child Care & Development Services	3.31	2.41		4.12	2.43	

<b>Function Codes</b>						
Instruction	4,599.57	4,753.86	***	4,499.71	4,708.07	***
Special Ed Instr	775.70	728.33		775.69	785.40	
Instruction Related Services	900.31	777.94		825.88	1,023.65	***
Supervision of Instruction	289.10	153.73	*	216.39	411.67	***
Pupil Services	505.94	483.65		497.49	521.71	*
Guidance Counseling Services	133.48	133.92		129.91	138.56	
Psychological Services, etc	89.35	83.63		88.29	92.00	
Health Services	65.01	43.03	**	59.25	76.69	***
Pupil Testing Services	7.20	4.46		6.67	8.40	*
Transportation Services	179.74	189.93		181.76	175.77	
Food Services	1.10	3.84	*	0.80	1.02	
Ancillary Services	40.00	60.00	*	38.45	38.61	
Enterprise	2.51	1.66		3.12	1.86	
General Administration	373.24	471.73	***	367.98	364.20	
Board & Superintendent	44.62	71.21	***	37.41	49.73	***
Plant	680.33	728.73	***	665.85	691.69	**
Plant M&O	412.89	391.88		362.28	481.52	***
Facilities	11.06	3.08		2.53	24.07	***
Other Outgo	27.06	116.55	**	25.12	14.14	

**Table C10: Comparison of Expenditures Subcats by % Free/Red Lunch Students (Gen Fund Only)**

	overall mean	percent free/ reduced price lunch			
		low	medium	high	
<b>Object Code</b>					
Salaries	\$ 4,751.07	\$ 4,657.24	\$ 4,660.80	\$ 4,938.74	***
Teacher Salaries	3,072.26	3,061.94	3,019.97	3,155.98	***
Admin Salaries	401.71	393.04	386.23	429.48	***
Other Certificated Salaries	270.33	212.04	*** 257.19	323.01	***
Other Classified Salaries	1,006.77	990.22	997.40	1,030.27	*
Benefits	1,332.67	1,225.72	*** 1,312.88	1,422.69	***
Current Health and Welfare, Certificated	408.26	362.34	** 403.06	442.79	***
Current Health and Welfare, Classified	188.47	153.95	*** 196.16	197.42	
Retiree Benefits	400.45	392.79	391.19	418.75	***
Certificated Retiree Benefits	298.69	294.72	292.15	310.72	***
Classified Retiree Benefits	101.75	98.07	99.04	108.03	***
Books & Supplies	375.28	298.23	*** 348.33	458.88	***
Textbooks	57.57	58.63	* 51.86	65.35	***
Other Books & Supplies	317.71	239.60	*** 296.46	393.53	***
Services & Other Operating Exps	668.18	660.72	640.45	715.15	***
Equipment Replacement	3.63	2.89	4.99	1.97	*
Other Outgo	(1.88)	45.47	* (9.02)	(17.11)	
Other Transfers Out	22.27	64.27	* 16.64	7.73	
Transfers of Support Costs	(24.15)	(18.79)	(25.66)	(24.84)	**
Other Financing Fees	0.01	-	0.02	(0.00)	*
Consulting and Operating Expenses	375.60	346.42	356.23	421.78	***
<b>Goal Codes</b>					
All Instructional Expenditures	5,553.45	5,232.80	5,356.57	6,025.73	***
General Education, K-12	4,421.95	4,167.75	* 4,317.85	4,716.32	***
Regular Ed K-12	4,282.38	4,040.05	* 4,184.32	4,561.52	***
Other K-12 Schools	129.36	118.79	125.27	141.13	
Vocational Ed	10.21	8.90	8.26	13.67	**
Bilingual Education	63.66	26.29	** 46.31	110.34	***
Migrant Education	9.90	3.81	* 12.45	9.61	
Special Ed	1,033.70	1,022.77	964.88	1,144.54	***
Special Education - Pre School	31.46	36.74	* 30.23	30.45	
Special Education - Severe 5-22	339.49	268.03	275.50	474.25	***
Special Education - Non-Severe 5-22	506.85	565.65	* 526.95	445.55	***
ROC/P	24.23	12.19	15.08	44.91	***
Child Care & Development Services	3.31	2.83	4.16	2.38	

<b>Function Codes</b>					
Instruction	4,599.57	4,490.33		4,497.45	4,813.05 ***
Special Ed Instr	775.70	780.42		753.47	807.60 *
Instruction Related Services	900.31	748.40	***	841.30	1,073.62 ***
Supervision of Instruction	289.10	155.27	***	228.38	454.01 ***
Pupil Services	505.94	446.67	***	505.51	539.95 **
Guidance Counseling Services	133.48	143.10		130.93	132.35
Psychological Services, etc	89.35	82.01		85.95	98.70 ***
Health Services	65.01	41.76	***	60.24	85.00 ***
Pupil Testing Services	7.20	6.26		7.78	6.87
Transportation Services	179.74	147.69	***	187.47	186.70
Food Services	1.10	1.03		0.95	1.37
Ancillary Services	40.00	50.89		46.03	25.10 ***
Enterprise	2.51	3.28		3.01	1.38
General Administration	373.24	399.76	*	372.27	361.58
Board & Superintendent	44.62	50.52	**	37.10	52.62 ***
Plant	680.33	680.10		671.72	693.72 *
Plant M&O	412.89	376.13		353.49	517.38 ***
Facilities	11.06	2.80		3.35	27.19 ***
Other Outgo	27.06	70.84	*	21.17	11.91

**Table C11: Comparison of Revenues by Urbanicity, Student-Weighted**

**Revenues Without Exclusions**

Variable (\$ / ada)	overall	urban	suburban	town	rural
All Resources	\$ 11,210.96	\$ 11,558.31 ***	\$ 10,838.66	\$ 10,898.18	\$ 10,757.00
Unrestricted	6,878.54	6,679.04 *	7,046.14	6,827.37	7,190.56
Restricted	4,332.42	4,879.27 ***	3,792.53	4,070.81	3,566.43
Revenue Limit Restricted	34.12	32.03	30.89	106.85	84.32
Federal Restricted	1,040.35	1,209.22 ***	861.87	988.72	992.75 ***
State Restricted	2,363.47	2,578.10 ***	2,163.27	2,079.56	1,897.17
Local Restricted	894.48	1,059.93 ***	736.49	895.69	592.19
Revenue Limit Sources	5,199.10	5,170.90	5,189.19	5,491.58	5,406.53
Federal Revenue Sources	965.44	1,136.65 ***	777.61	954.34	1,037.83 **
Other State Revenues	1,936.05	2,163.22 ***	1,726.38	1,639.78	1,763.07
Other Local Revenues	1,429.83	1,494.46 **	1,360.76	1,429.78	1,340.93
Other Local Revenue/ Contributions	184.02	164.78 *	204.24	230.68	173.69
Other Financing Sources	1,496.51	1,428.30	1,580.49	1,152.02	1,034.94
Local Taxes	2,164.82	2,239.46	2,039.05	2,872.20	2,117.33
Parcel Taxes	36.15	32.01	38.81	47.70	42.79
Lottery Revenues	147.88	147.03	148.04	152.19	138.24
Class Size Reduction Revenues	224.10	181.03 ***	280.43	214.68	185.93
No Child Left Behind Act Monies	431.45	529.40 ***	324.86	452.34	432.20 *
Special Education Monies	1,060.12	1,168.21 ***	985.78	696.46	653.02 **
Vocational Education Monies	10.76	12.24 ***	9.15	19.00 *	6.63
Adult Education	10.87	12.82 **	9.69	5.12	3.71 *
Head Start	13.85	17.60 *	9.50	-	14.73
Pre-K and Adult/ Non K-12 Revenues	-	-	-	-	-
Child Development Funds	79.80	110.99 ***	49.23	38.32	42.56
Child Nutrition Funds	297.60	310.03 ***	279.73	288.91	333.48 *
Staff Development	23.65	24.27	23.93	14.24	15.63

\* $p < .001$ ; \*\* $p < .01$ ; \* $p < .05$

**Revenues With Exclusions**

Variable (\$ / ada)	overall	urban	suburban	town	rural
All Resources	\$ 10,438.01	\$ 10,942.40 ***	\$ 9,915.28	\$ 10,027.30	\$ 9,993.69
Unrestricted	6,771.42	6,596.05 *	6,917.07	6,788.83	6,980.28
Restricted	3,666.60	4,346.34 ***	2,998.21	3,238.47	3,013.41
Revenue Limit Restricted	34.12	32.03	30.89	106.85 ***	84.32 ***
Federal Restricted	1,015.65	1,178.81 ***	842.68	983.60	974.30
State Restricted	1,754.54	2,096.91 ***	1,432.39	1,313.10	1,394.26
Local Restricted	862.29	1,038.60 ***	692.24	834.93	560.53
Revenue Limit Sources	5,118.38	5,070.71	5,124.05	5,423.97	5,396.68 *
Federal Revenue Sources	941.03	1,106.68 ***	758.62	949.03	1,019.42 *
Other State Revenues	1,556.13	1,877.98 ***	1,259.58	1,131.49	1,269.90
Other Local Revenues	1,349.43	1,458.78 ***	1,224.35	1,354.03	1,320.57
Other Local Revenue/ Contributions	180.44	161.07 **	200.90	225.34	167.97
Other Financing Sources	1,292.61	1,267.19	1,347.78	943.44	819.15
Local Taxes	2,150.04	2,230.64	2,016.98	2,863.29	2,112.05
Parcel Taxes	36.15	32.01	38.81	47.70	42.79
Lottery Revenues	147.88	147.03	148.04	152.19	138.24
Class Size Reduction Revenues	224.10	181.03 ***	280.43	214.68	185.93
No Child Left Behind Act Monies	431.45	529.39 ***	324.86	452.34	432.20 *
Special Education Monies	1,048.62	1,164.89 ***	963.73	696.46	651.28 **
Vocational Education Monies	10.76	12.24 ***	9.15	19.00 **	6.63
Adult Education	-	-	-	-	-
Head Start	-	-	-	-	-
Pre-K and Adult/ Non K-12 Revenues	-	-	-	-	-
Child Development Funds	79.80	110.99 ***	49.23	38.32	42.56
Child Nutrition Funds	297.60	310.03 ***	279.73	288.91	333.48 *
Staff Development	23.65	24.27	23.93	14.24	15.63

**Table C12: Comparison of Revenues by District Type, Student-Weighted**

**Revenues Without Exclusions**

Variable (\$ / ada)	overall	elementary	high	unified
All Resources	\$ 11,210.96	\$ 10,027.32	\$ 13,093.32 ***	\$ 11,287.21 ***
Unrestricted	6,878.54	6,572.17	8,643.74 ***	6,745.45
Restricted	4,332.42	3,455.14	4,449.58 ***	4,541.77 ***
Revenue Limit Restricted	34.12	10.51	76.85 ***	35.69 ***
Federal Restricted	1,040.35	1,002.45	826.08 **	1,078.17
State Restricted	2,363.47	1,845.07	2,350.98 **	2,493.79 ***
Local Restricted	894.48	597.11	1,195.68 ***	934.12 **
Revenue Limit Sources	5,199.10	4,902.93	6,132.00 ***	5,151.32 ***
Federal Revenue Sources	965.44	935.83	673.39 ***	1,013.32
Other State Revenues	1,936.05	1,714.52	1,423.25 *	2,070.30 ***
Other Local Revenues	1,429.83	1,171.90	1,677.94 ***	1,464.59 ***
Other Local Revenue/ Contributions	184.02	238.84	154.38 **	173.99 ***
Other Financing Sources	1,496.51	1,063.30	3,032.37 ***	1,413.69
Local Taxes	2,164.82	2,069.82	3,153.13	2,057.77
Parcel Taxes	36.15	48.15	36.98 ***	32.66
Lottery Revenues	147.88	140.34	159.34 ***	147.54 *
Class Size Reduction Revenues	224.10	291.26	57.50 ***	231.31 *
No Child Left Behind Act Monies	431.45	423.22	262.34 ***	456.07
Special Education Monies	1,060.12	932.71	1,096.01	1,089.53 **
Vocational Education Monies	10.76	-	27.57 ***	11.45 ***
Adult Education	10.87	0.01	24.23 ***	12.17 ***
Head Start	13.85	10.48	0.30 ***	16.08 *
Pre-K and Adult/ Non K-12 Revenues	-	-	-	-
Child Development Funds	79.80	66.81	5.51 ***	92.99 *
Child Nutrition Funds	297.60	321.04	237.27 *	297.92 ***
Staff Development	23.65	25.20	19.05	23.75

\* $p < .001$ ; \*\* $p < .01$ ; \* $p < .05$

**Revenues With Exclusions**

Variable (\$ / ada)	overall	elementary	high	unified
All Resources	\$ 10,438.01	\$ 9,430.05	\$ 12,063.09 ***	\$ 10,514.37 ***
Unrestricted	6,771.42	6,423.71	8,389.36 ***	6,666.26
Restricted	3,666.60	3,006.34	3,673.73 *	3,848.11 ***
Revenue Limit Restricted	34.12	10.51	76.85 ***	35.69 ***
Federal Restricted	1,015.65	991.97	801.57 **	1,049.93
State Restricted	1,754.54	1,437.60	1,617.22	1,863.20 ***
Local Restricted	862.29	566.26	1,178.09 ***	899.28 **
Revenue Limit Sources	5,118.38	4,902.68	5,926.37 ***	5,065.58 ***
Federal Revenue Sources	941.03	925.34	649.84 ***	985.39
Other State Revenues	1,556.13	1,361.18	1,102.61 ***	1,678.41 *
Other Local Revenues	1,349.43	1,111.38	1,488.92 ***	1,391.87 ***
Other Local Revenue/ Contributions	180.44	238.29	148.29 **	169.85 ***
Other Financing Sources	1,292.61	891.16	2,747.06 ***	1,223.28
Local Taxes	2,150.04	2,058.61	3,137.46 ***	2,042.31
Parcel Taxes	36.15	48.15	36.98 ***	32.66
Lottery Revenues	147.88	140.34	159.34 ***	147.54 *
Class Size Reduction Revenues	224.10	291.26	57.50 ***	231.31 *
No Child Left Behind Act Monies	431.45	423.22	262.34 ***	456.06
Special Education Monies	1,048.62	911.15	1,079.34 **	1,081.17
Vocational Education Monies	10.76	-	27.57 ***	11.45 ***
Adult Education	-	-	-	-
Head Start	-	-	-	-
Pre-K and Adult/ Non K-12 Revenues	-	-	-	-
Child Development Funds	79.80	66.81	5.51 ***	92.99 *
Child Nutrition Funds	297.60	321.04	237.27 ***	297.92 *
Staff Development	23.65	25.20	19.05	23.75



**Table C13: Comparison of Revenues by % Black, Student-Weighted**

**Revenues Without Exclusions**

Variable (\$ / ada)	Percent Black			
	overall	low	medium	high
All Resources	\$ 11,210.96	\$ 10,505.10	\$ 10,791.58	\$ 11,524.35 ***
Unrestricted	6,878.54	6,768.23	7,036.05	6,801.62
Restricted	4,332.42	3,736.87	3,755.53	4,722.74
Revenue Limit Restricted	34.12	49.89 *	29.50	36.63
Federal Restricted	1,040.35	1,218.34 ***	841.87	1,151.50 ***
State Restricted	2,363.47	2,041.77	2,038.41	2,577.08
Local Restricted	894.48	426.87	845.75	957.53 ***
Revenue Limit Sources	5,199.10	5,264.25	5,205.81	5,180.20
Federal Revenue Sources	965.44	1,203.87 ***	743.14	1,089.77 ***
Other State Revenues	1,936.05	1,831.14	1,681.16	2,113.69 ***
Other Local Revenues	1,429.83	1,136.12 *	1,417.19	1,455.81
Other Local Revenue/ Contributions	184.02	184.93	215.25	165.61 **
Other Financing Sources	1,496.51	884.78	1,529.03	1,519.28
Local Taxes	2,164.82	1,871.54 **	2,732.70	1,823.40 ***
Parcel Taxes	36.15	12.45	49.44	29.45
Lottery Revenues	147.88	138.93	147.62	147.61
Class Size Reduction Revenues	224.10	201.71	219.71	233.42
No Child Left Behind Act Monies	431.45	572.27 ***	316.97	493.45 ***
Special Education Monies	1,060.12	724.97 *	960.27	1,147.49 ***
Vocational Education Monies	10.76	9.01	9.30	11.72 **
Adult Education	10.87	10.83	7.61	13.00 ***
Head Start	13.85	33.92 ***	3.40	18.37 ***
Pre-K and Adult/ Non K-12 Revenues	-	-	-	-
Child Development Funds	79.80	64.19	42.47	104.54 ***
Child Nutrition Funds	297.60	360.30 ***	268.20	310.02 ***
Staff Development	23.65	17.27	21.76	25.24

\*8\* p<.001; \*\* p<.01; \* p<.05

**Revenues With Exclusions**

Variable (\$ / ada)	Percent Black			
	overall	low	medium	high
All Resources	\$ 10,438.01	\$ 9,609.44	\$ 9,991.34	\$ 10,795.78 ***
Unrestricted	6,771.42	6,583.15	6,886.52	6,724.23
Restricted	3,666.60	3,026.29	3,104.82	4,071.55 ***
Revenue Limit Restricted	34.12	49.89 *	29.50	36.63
Federal Restricted	1,015.65	1,173.59 ***	830.86	1,120.14 ***
State Restricted	1,754.54	1,383.38	1,448.41	1,980.79 ***
Local Restricted	862.29	419.43	796.05	933.99
Revenue Limit Sources	5,118.38	5,184.42	5,143.73	5,088.62
Federal Revenue Sources	941.03	1,159.14 ***	732.01	1,059.00 ***
Other State Revenues	1,556.13	1,329.77	1,272.71	1,764.45 ***
Other Local Revenues	1,349.43	1,081.85 *	1,327.97	1,377.86
Other Local Revenue/ Contributions	180.44	180.73	211.81	161.93 **
Other Financing Sources	1,292.61	673.53	1,303.11	1,343.93
Local Taxes	2,150.04	1,864.24 **	2,718.10	1,808.15 ***
Parcel Taxes	36.15	12.45	49.44	29.45
Lottery Revenues	147.88	138.93	147.62	147.61
Class Size Reduction Revenues	224.10	201.71	219.71	233.42
No Child Left Behind Act Monies	431.45	572.27 ***	316.97	493.44 ***
Special Education Monies	1,048.62	700.16 *	941.64	1,141.16 ***
Vocational Education Monies	10.76	9.01	9.30	11.72 **
Adult Education	-	-	-	-
Head Start	-	-	-	-
Pre-K and Adult/ Non K-12 Revenues	-	-	-	-
Child Development Funds	79.80	64.19	42.47	104.54 ***
Child Nutrition Funds	297.60	360.30 ***	268.20	310.02 ***
Staff Development	23.65	17.27	21.76	25.24

**Table C14: Comparison of Revenues by % Hispanic, Student-Weighted**

**Revenues Without Exclusions**

Variable (\$ / ada)	Percent Hispanic			
	overall	low	medium	high
All Resources	\$ 11,210.96	\$ 11,743.07	\$ 10,976.54	\$ 11,427.07 *
Unrestricted	6,878.54	8,142.75 ***	7,100.27	6,376.00 ***
Restricted	4,332.42	3,600.32	3,876.27	5,051.07 ***
Revenue Limit Restricted	34.12	47.62 *	29.20	39.54 *
Federal Restricted	1,040.35	590.76 ***	876.14	1,341.11 ***
State Restricted	2,363.47	1,987.01	2,180.90	2,653.84 ***
Local Restricted	894.48	974.92	790.03	1,016.58 *
Revenue Limit Sources	5,199.10	5,460.28 **	5,192.43	5,147.36
Federal Revenue Sources	965.44	501.74 ***	792.16	1,285.03 ***
Other State Revenues	1,936.05	1,780.56	1,703.69	2,290.78 ***
Other Local Revenues	1,429.83	1,745.98 ***	1,424.17	1,375.20
Other Local Revenue/ Contributions	184.02	421.11 ***	206.89	113.10 ***
Other Financing Sources	1,496.51	1,833.40	1,657.19	1,215.60 **
Local Taxes	2,164.82	4,054.67 ***	2,451.79	1,433.39 ***
Parcel Taxes	36.15	149.85 ***	46.58	1.73 ***
Lottery Revenues	147.88	136.51	143.84	153.70 ***
Class Size Reduction Revenues	224.10	214.21	224.03	233.15
No Child Left Behind Act Monies	431.45	184.04 ***	329.44	613.79 ***
Special Education Monies	1,060.12	1,043.55	1,007.73	1,132.50 **
Vocational Education Monies	10.76	7.19	9.06	13.55 ***
Adult Education	10.87	2.89 ***	9.78	13.87 ***
Head Start	13.85	1.17	14.94	13.83
Pre-K and Adult/ Non K-12 Revenues	-	-	-	-
Child Development Funds	79.80	13.60 ***	72.13	101.99 ***
Child Nutrition Funds	297.60	182.11 ***	258.57	368.72 ***
Staff Development	23.65	18.81	22.06	26.53 *

\* p<.001; \*\* p<.01; \* p<.05

**Revenues With Exclusions**

Variable (\$ / ada)	Percent Hispanic			
	overall	low	medium	high
All Resources	\$ 10,438.01	\$ 10,927.84 *	\$ 10,172.57	\$ 10,729.99 **
Unrestricted	6,771.42	8,038.63 ***	6,983.85	6,276.68 ***
Restricted	3,666.60	2,889.21	3,188.72	4,453.31 ***
Revenue Limit Restricted	34.12	47.62 *	29.20	39.54 *
Federal Restricted	1,015.65	586.70 ***	851.41	1,313.44 ***
State Restricted	1,754.54	1,399.64	1,541.23	2,113.34 ***
Local Restricted	862.29	855.24	766.88	987.00 *
Revenue Limit Sources	5,118.38	5,422.80 ***	5,132.14	5,032.81 *
Federal Revenue Sources	941.03	497.64 ***	768.11	1,257.22 ***
Other State Revenues	1,556.13	1,205.65	1,347.59	1,918.56 ***
Other Local Revenues	1,349.43	1,643.58 ***	1,317.94	1,331.85
Other Local Revenue/ Contributions	180.44	416.74 ***	201.53	111.96 ***
Other Financing Sources	1,292.61	1,741.43	1,405.25	1,077.58 *
Local Taxes	2,150.04	4,047.87 ***	2,436.78	1,417.83 ***
Parcel Taxes	36.15	149.85 ***	46.58	1.73
Lottery Revenues	147.88	136.51	143.84	153.70 ***
Class Size Reduction Revenues	224.10	214.21 ***	224.03	233.15 ***
No Child Left Behind Act Monies	431.45	184.04 ***	329.44	613.79 ***
Special Education Monies	1,048.62	1,002.64	999.74	1,121.00 **
Vocational Education Monies	10.76	7.19	9.06	13.55 ***
Adult Education	-	-	-	-
Head Start	-	-	-	-
Pre-K and Adult/ Non K-12 Revenues	-	-	-	-
Child Development Funds	79.80	13.60 ***	72.13	101.99 ***
Child Nutrition Funds	297.60	182.11 ***	258.57	368.72 ***
Staff Development	23.65	18.81	22.06	26.53 **

**Table C15: Comparison of Revenues by % Free/Reduced Lunch, Student-Weighted**

**Revenues Without Exclusions**

Variable (\$ / ada)	Percent Free/Reduced Price Lunch			
	overall	low	medium	high
All Resources	\$ 11,210.96	\$ 11,461.67	\$ 10,934.20	\$ 11,475.72 *
Unrestricted	6,878.54	7,797.83 ***	7,088.66	6,081.85 ***
Restricted	4,332.42	3,663.84	3,845.53	5,393.86 ***
Revenue Limit Restricted	34.12	23.76	33.26	42.56 ***
Federal Restricted	1,040.35	533.04 ***	944.88	1,462.82 ***
State Restricted	2,363.47	2,086.28	2,207.20	2,721.87 ***
Local Restricted	894.48	1,020.76 **	660.20	1,166.61 ***
Revenue Limit Sources	5,199.10	5,406.20 ***	5,177.16	5,099.46
Federal Revenue Sources	965.44	414.26 ***	860.60	1,431.07 ***
Other State Revenues	1,936.05	1,596.17 *	1,773.33	2,382.55 ***
Other Local Revenues	1,429.83	1,712.04 ***	1,357.10	1,373.77
Other Local Revenue/ Contributions	184.02	318.42 ***	183.83	112.12 ***
Other Financing Sources	1,496.51	2,014.59 *	1,582.18	1,076.74 **
Local Taxes	2,164.82	3,486.89	2,224.39	1,332.01 ***
Parcel Taxes	36.15	86.23	33.07	12.71
Lottery Revenues	147.88	150.11 *	141.30	154.43 ***
Class Size Reduction Revenues	224.10	167.35 **	251.62	223.40
No Child Left Behind Act Monies	431.45	127.90 ***	365.96	698.04 ***
Special Education Monies	1,060.12	1,078.15	984.74	1,160.51 ***
Vocational Education Monies	10.76	7.44 *	10.07	13.47 ***
Adult Education	10.87	9.05	9.51	14.04 ***
Head Start	13.85	0.57 *	11.33	24.01 **
Pre-K and Adult/ Non K-12 Revenues	-	-	-	- ***
Child Development Funds	79.80	20.06 ***	71.24	125.75 ***
Child Nutrition Funds	297.60	172.74 ***	289.56	376.38 ***
Staff Development	23.65	21.18	21.88	27.49 **

\* $p < .001$ ; \*\* $p < .01$ ; \* $p < .05$

**Revenues With Exclusions**

Variable (\$ / ada)	Percent Free/Reduced Price Lunch			
	overall	low	medium	high
All Resources	\$ 10,438.01	\$ 10,554.66	\$ 10,114.51	\$ 10,878.35 ***
Unrestricted	6,771.42	7,661.18 ***	6,966.37	6,008.55 ***
Restricted	3,666.60	2,893.48	3,148.14	4,869.80 ***
Revenue Limit Restricted	34.12	23.76	33.26	42.56 *
Federal Restricted	1,015.65	523.44 ***	924.04	1,424.79 ***
State Restricted	1,754.54	1,395.44 *	1,553.20	2,262.24 ***
Local Restricted	862.29	950.84 ***	637.63	1,140.20 ***
Revenue Limit Sources	5,118.38	5,323.99 ***	5,115.30	4,993.26 **
Federal Revenue Sources	941.03	405.01 ***	840.19	1,393.14 ***
Other State Revenues	1,556.13	1,139.18 ***	1,358.62	2,103.28 ***
Other Local Revenues	1,349.43	1,586.99 ***	1,256.89	1,345.50
Other Local Revenue/ Contributions	180.44	313.62 ***	179.17	110.70 ***
Other Financing Sources	1,292.61	1,785.87 *	1,364.34	932.48 **
Local Taxes	2,150.04	3,475.70 ***	2,205.12	1,322.28 ***
Parcel Taxes	36.15	86.23 ***	33.07	12.71
Lottery Revenues	147.88	150.11 **	141.30	154.43 ***
Class Size Reduction Revenues	224.10	167.35 **	251.62	223.40
No Child Left Behind Act Monies	431.45	127.90 ***	365.96	698.03 ***
Special Education Monies	1,048.62	1,058.14	972.22	1,154.66 ***
Vocational Education Monies	10.76	7.44 *	10.07	13.47 ***
Adult Education	-	-	-	-
Head Start	-	-	-	-
Pre-K and Adult/ Non K-12 Revenues	-	-	-	-
Child Development Funds	79.80	20.06 ***	71.24	125.75 ***
Child Nutrition Funds	297.60	172.74 ***	289.56	376.38 ***
Staff Development	23.65	21.18	21.88	27.49 **

**Table D1: Comparison of Expenditures for Basic Aid and Non-Basic Aid Districts (ADA >+ 250), 2004-05**

<i>Levels</i>					
	Basic Aid Districts		Non-Basic Aid Districts		<i>p-value for difference</i>
<i>All funds</i>					
Total Expenditures	14159.62		10474.82		0.000***
Spending on Students	9393.39		8028.28		0.000***
Infants, Pre-K & Adults	262.36		186.60		0.089
Capital Outlay & Facilities	3330.22		1607.28		0.000***
Debt	988.57		474.95		0.001***
Retiree Benefits	79.83		86.92		0.755
Non-LEA & Community	103.09		77.58		0.234
PERS Reductions	8.83		21.79		0.000***
<i>General fund only</i>					
Total Expenditures	8980.90		7326.92		0.000***
Spending on Students	8773.85		7082.78		0.000***
Infants, Pre-K & Adults	4.43		10.78		0.174
Capital Outlay & Facilities	48.89		53.61		0.716
Debt	11.49		17.90		0.342
Retiree Benefits	78.54		80.79		0.913
Non-LEA & Community	57.28		64.40		0.667
PERS Reductions	7.88		19.00		0.000***

<i>Percentages of total expenditures</i>					
	Basic Aid Districts		Non-Basic Aid Districts		<i>p-value for difference</i>
<i>All funds</i>					
Spending on Students	69.95%		78.06%		0.000***
Infants, Pre-K & Adults	1.98%		1.70%		0.473
Capital Outlay & Facilities	20.29%		14.39%		0.003**
Debt	6.43%		4.18%		0.018*
Retiree Benefits	0.59%		0.77%		0.324
Non-LEA & Community	0.73%		0.76%		0.872
PERS Reductions	0.07%		0.22%		0.000***
<i>General fund only</i>					
Spending on Students	97.74%		96.77%		0.013*
Infants, Pre-K & Adults	0.06%		0.14%		0.153
Capital Outlay & Facilities	0.52%		0.71%		0.257
Debt	0.13%		0.25%		0.211
Retiree Benefits	0.87%		1.04%		0.497
Non-LEA & Community	0.60%		0.86%		0.224
PERS Reductions	0.09%		0.26%		0.000***

**Table D2: Comparison of Expenditures for Basic Aid and Non-Basic Aid Districts (ADA >+ 250), 2004-05**

<i>Levels: All funds</i>			
	Basic Aid Districts	Non-Basic Aid Districts	<i>p-value for difference</i>
Total salaries	5976.35	4907.70	0.000***
Teacher salaries	3674.02	3093.65	0.000***
Admin salaries	578.74	418.20	0.000***
Other certificated salaries	323.34	271.90	0.064
Other classified salaries	1400.25	1123.94	0.000***
Benefits	1611.32	1401.32	0.000***
Retirement benefits	509.25	412.81	0.000***
Certificated retirement benefits	363.85	300.83	0.000***
Classified retirement benefits	145.40	111.98	0.000***
Instruction	6613.58	5593.87	0.000***
General Ed	5404.00	4461.48	0.000***
General Ed: K-12	5404.00	4461.48	0.000***
Regular Ed: K-12	5276.57	4313.90	0.000***
Other schools	123.45	137.12	0.73
Vocational Ed	3.98	10.46	0.231
Bilingual	18.52	65.01	0.014*
Migrant Ed	4.05	10.07	0.515
Other non-K-12	10.87	30.66	0.363
ROC/P	15.73	24.47	0.429
Child Care Development	10.87	30.66	0.363
Locally Defined	206.94	21.29	0.000***
All special education	1171.27	1032.84	0.155
Special Ed: Pre-school	28.35	31.55	0.662
Special Ed: Severely disabled	282.61	341.19	0.385
Special Ed: Non-severely disabled	678.48	503.92	0.000***
Instruction	5512.37	4642.04	0.000***
Spec Ed Instruction	922.36	773.48	0.013*
Instructional Services	1056.61	920.23	0.029*
Supervision of Instruction	252.48	297.02	0.378
Pupil Services	837.78	798.03	0.379
Guidance & Counseling	184.27	133.46	0.005**
Psych & Social Work	117.98	89.40	0.004**
Health	51.69	66.14	0.104
Testing	8.33	7.18	0.567
Transportation	192.89	179.75	0.501
Food	247.58	287.39	0.041*
Ancillary	86.44	38.89	0.001**
Enterprise	137.27	404.87	0.022*
General Admin	635.95	398.64	0.000***
Board & Supt	78.36	43.68	0.002**
Plant	986.50	744.02	0.000***
Maintenance & Operations	408.97	464.18	0.455
Facilities	15.57	20.56	0.418
Other Outgo	140.46	81.56	0.493

**Table D2 (cont'd)**

<i>Percentages of Student Spending: All funds</i>			
	Basic Aid Districts	Non-Basic Aid Districts	<i>p-value for difference</i>
Total salaries	63.97%	61.70%	0.037*
Teacher salaries	39.39%	39.07%	0.741
Admin salaries	6.22%	5.25%	0.000***
Other certificated salaries	3.46%	3.32%	0.618
Other classified salaries	14.90%	14.06%	0.027*
Benefits	17.21%	17.57%	0.548
Retirement benefits	5.45%	5.19%	0.021*
Certificated retirement benefits	3.90%	3.79%	0.172
Classified retirement benefits	1.54%	1.40%	0.035*
Instruction	71.01%	69.89%	0.519
General Ed	57.87%	56.04%	0.311
General Ed: K-12	57.87%	56.04%	0.311
Regular Ed: K-12	56.52%	54.24%	0.217
Other schools	1.31%	1.67%	0.303
Vocational Ed	0.04%	0.13%	0.196
Bilingual	0.20%	0.78%	0.013*
Migrant Ed	0.05%	0.13%	0.473
Other non-K-12	0.11%	0.36%	0.316
ROC/P	0.15%	0.28%	0.309
Child Care Development	0.11%	0.36%	0.316
Locally Defined	2.14%	0.25%	0.000***
All special education	12.75%	12.67%	0.927
Special Ed: Pre-school	0.32%	0.39%	0.422
Special Ed: Severely disabled	3.21%	3.99%	0.262
Special Ed: Non-severely disabled	7.20%	6.45%	0.144
Instruction	58.94%	58.47%	0.703
Spec Ed Instruction	9.98%	9.58%	0.536
Instructional Services	11.36%	11.32%	0.938
Supervision of Instruction	2.72%	3.48%	0.126
Pupil Services	8.98%	9.95%	0.034*
Guidance & Counseling	1.92%	1.65%	0.218
Psych & Social Work	1.25%	1.12%	0.312
Health	0.56%	0.80%	0.012*
Testing	0.10%	0.09%	0.789
Transportation	2.07%	2.23%	0.461
Food	2.74%	3.61%	0.000***
Ancillary	0.88%	0.49%	0.032*
Enterprise	1.36%	4.47%	0.010*
General Admin	6.72%	5.05%	0.000***
Board & Supt	0.79%	0.54%	0.076
Plant	10.50%	9.36%	0.002**
Maintenance & Operations	4.41%	5.69%	0.147
Facilities	0.16%	0.24%	0.251
Other Outgo	1.25%	0.88%	0.621

**Table D3: Comparison of Expenditures for Basic Aid and Non-Basic Aid Districts (ADA >+ 250), 2004-05**

<i>Levels: General fund only</i>			
	Basic Aid Districts	Non-Basic Aid Districts	<i>p-value for difference</i>
Total salaries	5833.42	4720.68	0.000***
Teacher salaries	3659.31	3055.78	0.000***
Admin salaries	556.99	397.35	0.000***
Other certificated salaries	320.95	268.91	0.058
Other classified salaries	1296.18	998.64	0.000***
Benefits	1564.27	1326.17	0.000***
Retirement benefits	497.56	397.72	0.000***
Certificated retirement benefits	362.03	296.91	0.000***
Classified retirement benefits	135.53	100.80	0.000***
Instruction	6586.19	5524.45	0.000***
General Ed	5377.50	4395.12	0.000***
General Ed: K-12	5377.50	4395.12	0.000***
Regular Ed: K-12	5250.52	4255.19	0.000***
Other schools	122.99	129.54	0.79
Vocational Ed	3.98	10.39	0.236
Bilingual	18.52	64.93	0.014*
Migrant Ed	4.05	10.07	0.515
Other non-K-12	1.55	3.36	0.487
ROC/P	15.73	24.47	0.429
Child Care Development	1.55	3.36	0.487
Locally Defined	156.13	14.32	0.000***
All special education	1170.39	1029.87	0.145
Special Ed: Pre-school	28.35	31.55	0.662
Special Ed: Severely disabled	282.61	341.09	0.386
Special Ed: Non-severely	677.60	502.05	0.000***
Instruction	5482.72	4574.77	0.000***
Spec Ed Instruction	921.47	771.60	0.012*
Instructional Services	1043.17	896.30	0.014*
Supervision of Instruction	251.94	290.15	0.439
Pupil Services	590.66	503.56	0.014*
Guidance & Counseling	184.04	132.06	0.004**
Psych & Social Work	117.98	88.55	0.003**
Health	51.53	65.39	0.114
Testing	8.31	7.17	0.568
Transportation	192.85	179.37	0.488
Food	0.99	1.10	0.956
Ancillary	86.44	38.70	0.001**
Enterprise	3.14	2.49	0.785
General Admin	611.43	366.55	0.000***
Board & Supt	78.36	43.67	0.002**
Plant	894.66	674.31	0.000***
Maintenance & Operations	352.71	414.58	0.362
Facilities	1.74	11.32	0.047*
Other Outgo	61.63	26.09	0.46

**Table D3 (cont'd)**

<i>Percentages of Student Spending: General fund only</i>			
	Basic Aid Districts	Non-Basic Aid Districts	<i>p-value for difference</i>
Total salaries	66.81%	66.79%	0.971
Teacher salaries	42.02%	43.38%	0.083
Admin salaries	6.39%	5.61%	0.000***
Other certificated salaries	3.66%	3.73%	0.84
Other classified salaries	14.74%	14.07%	0.058
Benefits	17.88%	18.73%	0.093
Retirement benefits	5.69%	5.63%	0.458
Certificated retirement benefits	4.16%	4.21%	0.447
Classified retirement benefits	1.53%	1.42%	0.092
Instruction	75.65%	77.81%	0.238
General Ed	61.58%	62.11%	0.758
General Ed: K-12	61.58%	62.11%	0.758
Regular Ed: K-12	60.15%	60.17%	0.991
Other schools	1.38%	1.80%	0.202
Vocational Ed	0.04%	0.14%	0.167
Bilingual	0.22%	0.89%	0.010*
Migrant Ed	0.05%	0.14%	0.469
Other non-K-12	0.02%	0.05%	0.397
ROC/P	0.16%	0.32%	0.247
Child Care Development	0.02%	0.05%	0.397
Locally Defined	1.60%	0.19%	0.001***
All special education	13.64%	14.34%	0.507
Special Ed: Pre-school	0.34%	0.45%	0.319
Special Ed: Severely disabled	3.44%	4.63%	0.16
Special Ed: Non-severely disabled	7.69%	7.19%	0.35
Instruction	62.81%	64.82%	0.025*
Spec Ed Instruction	10.67%	10.82%	0.837
Instructional Services	12.01%	12.49%	0.429
Supervision of Instruction	2.91%	3.93%	0.088
Pupil Services	6.67%	7.05%	0.337
Guidance & Counseling	2.03%	1.84%	0.426
Psych & Social Work	1.33%	1.25%	0.533
Health	0.61%	0.90%	0.007**
Testing	0.10%	0.10%	0.895
Transportation	2.22%	2.51%	0.23
Food	0.01%	0.02%	0.866
Ancillary	0.94%	0.55%	0.045*
Enterprise	0.03%	0.04%	0.918
General Admin	6.85%	5.20%	0.000***
Board & Supt	0.85%	0.61%	0.118
Plant	10.16%	9.54%	0.045*
Maintenance & Operations	4.04%	5.80%	0.058
Facilities	0.02%	0.15%	0.040*
Other Outgo	0.52%	0.32%	0.57



**Table E1: Regressions of Personnel Variables on District Characteristics for Districts with 250 + Students, Student-Weighted**

	Pupil-Teacher Ratio	Pupil-Administrator Ratio	Pupil-Pupil Services Ratio	Pupil-FT Other Ratio	Pupil-PT Other Ratio	% of Teachers Fully Credentialed	% of Teachers Long Term Substitutes	% of Teachers with Tenure	Average Years Teaching Experience	Average Years Teaching Experience in District	% of Teachers with Special Ed Credential
High school district	1.50*** (0.30)	-23.19* (10.43)	-160.02*** (33.84)	-69.14*** (8.96)	62.41 (59.66)	-0.05*** (0.01)	0.01 (0.01)	-0.05* (0.01)	1.11*** (0.31)	0.68** (0.26)	0.01* (0.00)
Unified district	0.57** (0.19)	-8.68 (6.38)	-57.81** (20.55)	-33.48*** (5.48)	9.91 (36.60)	-0.02*** (0.005)	0.01 (0.01)	-0.04** (0.01)	0.21 (0.19)	0.05 (0.16)	-0.005 (0.003)
Enrollment (in 100s)	0.002* (0.001)	0.16*** (0.03)	-0.17 (0.10)	0.02 (0.03)	-0.16 (0.17)	0.00005* (0.00002)	0.00002 (0.00003)	0.0003*** (0.00006)	0.001 (0.001)	0.002** (0.001)	-0.0004** (0.00001)
Enrollment squared (in 100s)	1.83e-09** (6.35e-10)	0.00 (0.00)	1.68e-07* (7.06e-08)	-0.00 (0.00)	0.00 (0.00)	-6.98e-11*** (1.64e-11)	4.23e-11* (2.06e-11)	-2.07e-10*** (4.50e-11)	0.00 (0.00)	-0.00 (0.00)	-4.05e-11*** (9.90e-12)
Percent ADA change from 2003-04 to 2004-05	6.21*** (1.78)	118.54 (61.15)	384.16 (242.48)	-17.24 (52.53)	549.50 (349.83)	-0.04 (0.05)	-0.25*** (0.06)	-0.30* (0.13)	-12.14*** (1.80)	-15.96*** (1.51)	-0.03 (0.03)
Special education ADA	-0.001*** (0.0002)	-0.04*** (0.01)	0.01 (0.02)	-0.001 (0.01)	0.03 (0.04)	0.000001 (0.000005)	-0.00001 (0.000007)	-0.00005** (0.00001)	-0.0004* (0.0002)	-0.0003 (0.0002)	0.00001*** (0.000003)
% Free reduced price lunch	-9.45*** (1.71)	-182.67** (58.94)	36.64 (190.79)	-112.32* (50.62)	810.26* (338.17)	0.04 (0.04)	-0.02 (0.06)	0.05 (0.12)	2.07 (1.73)	2.75 (1.45)	0.14*** (0.03)
(% Free reduced price lunch) ^ 2	4.74** (1.58)	30.52 (54.29)	-132.53 (175.76)	47.70 (46.62)	-579.21 (312.59)	-0.06 (0.04)	0.07 (0.05)	-0.10 (0.11)	-1.61 (1.60)	-2.34 (1.34)	-0.12*** (0.02)
% Black	2.50 (2.45)	210.60* (84.32)	-237.41 (271.47)	-50.47 (72.43)	-2.30 (483.31)	-0.32*** (0.06)	-0.28*** (0.08)	-0.54** (0.17)	-9.80*** (2.48)	-8.16*** (2.08)	0.02 (0.04)
(% Black) ^ 2	-13.38* (6.74)	-491.13* (231.70)	429.31 (746.85)	-21.85 (199.05)	-796.86 (1325.42)	0.03 (0.17)	0.75*** (0.22)	0.23 (0.48)	11.89 (6.82)	3.56 (5.71)	-0.07 (0.11)
% Hispanic	6.35*** (1.49)	88.47 (51.33)	211.55 (166.65)	97.13* (44.08)	-341.39 (293.06)	-0.07 (0.04)	0.14** (0.05)	-0.18 (0.11)	-6.24*** (1.51)	-4.59*** (1.27)	-0.08*** (0.02)
(% Hispanic) ^ 2	-4.02** (1.51)	-1.34 (51.84)	-185.44 (168.17)	-68.82 (44.53)	-168.95 (297.08)	-0.01 (0.04)	-0.14** (0.05)	0.09 (0.11)	4.06** (1.52)	2.53* (1.28)	0.09*** (0.02)
Urban	-0.15 (0.14)	-18.15*** (4.98)	-14.64 (15.94)	3.39 (4.28)	15.43 (28.56)	-0.003 (0.004)	0.01* (0.005)	-0.04*** (0.01)	0.28 (0.15)	0.24 (0.12)	-0.003 (0.002)
Rural	-1.19*** (0.35)	-46.31*** (12.08)	167.23*** (40.59)	-5.53 (10.36)	-60.29 (69.85)	-0.01 (0.01)	-0.02 (0.01)	-0.06* (0.02)	-0.11 (0.35)	-0.55 (0.30)	-0.02** (0.01)
Town	-1.41* (0.59)	-28.79 (20.30)	69.99 (65.09)	-10.64 (17.44)	-59.94 (116.51)	0.01 (0.02)	0.01 (0.02)	-0.06 (0.04)	0.90 (0.60)	0.42 (0.50)	-0.02* (0.01)
Median household income (\$10,000s)	-0.08 (0.08)	0.06 (2.65)	6.85 (8.53)	-0.69 (2.28)	58.06*** (15.22)	-0.01** (0.002)	0.01*** (0.003)	-0.02** (0.01)	-0.27*** (0.08)	-0.29*** (0.07)	0.0009 (0.001)
% high school graduates in population	-5.96*** (1.56)	-87.10 (53.72)	-335.59 (173.76)	10.02 (46.16)	-874.40** (309.58)	0.04 (0.04)	0.05 (0.05)	0.15 (0.11)	0.90 (1.58)	-0.87 (1.33)	0.11*** (0.02)
Unemployment rate	-8.31* (3.33)	-233.08* (114.67)	-120.48 (376.80)	-86.08 (98.44)	888.50 (665.95)	-0.02 (0.09)	0.02 (0.11)	0.22 (0.24)	-4.72 (3.37)	-4.24 (2.83)	-0.11* (0.05)
Constant	27.13*** (1.70)	421.81*** (58.62)	643.70*** (189.81)	134.34** (50.37)	395.20 (338.37)	0.99*** (0.04)	-0.06 (0.06)	0.78*** (0.12)	15.78*** (1.72)	13.96*** (1.45)	0.02 (0.03)
R-squared	0.31	0.38	0.15	0.18	0.03	0.35	0.20	0.66	0.24	0.29	0.25
N	745	742	668	745	728	745	745	745	745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001

**Table E2: Regressions of Personnel Variables on District Characteristics (Including District Expenditures on Students) for Districts with 250 + Students, Student-Weighted**

	Pupil-Teacher Ratio	Pupil-Administrator Ratio	Pupil-Pupil Services Ratio	Pupil-FT Other Ratio	Pupil-PT Other Ratio	% of Teachers Fully Credentialed	% of Teachers Long Term Substitutes	% of Teachers with Tenure	Average Years Teaching Experience	Average Years Teaching Experience in District	% of Teachers with Special Ed Credential
High school district	2.70*** (0.28)	3.44 (10.46)	-138.56*** (35.75)	-63.30*** (9.39)	90.72 (62.79)	-0.05*** (0.01)	0.002 (0.01)	-0.05* (0.02)	1.22*** (0.32)	0.78** (0.27)	0.01 (0.005)
Unified district	0.89*** (0.17)	-1.69 (6.15)	-52.39* (20.74)	-31.96*** (5.52)	17.18 (36.93)	-0.02*** (0.005)	0.01 (0.01)	-0.04** (0.01)	0.24 (0.19)	0.07 (0.16)	-0.003 (0.00004)
Enrollment (in 100s)	0.003*** (0.0008)	0.18*** (0.03)	-0.15 (0.10)	0.02 (0.03)	-0.13 (0.17)	0.00005* (0.00002)	0.00002 (0.00003)	0.0003*** (0.00006)	0.002 (0.0009)	0.002** (0.0007)	-0.00004** (0.00001)
Enrollment squared (in 100s)	0.00 (0.00)	0.00 (0.00)	1.53e-07* (7.14e-08)	-0.00 (0.00)	0.00 (0.00)	-7.20e-11*** (1.67e-11)	4.80e-11* (2.09e-11)	-2.09e-10*** (4.57e-11)	0.00 (0.00)	-0.00 (0.00)	-3.84e-11*** (1.01e-11)
Percent ADA change from 2003-04 to 2004-05	1.35 (1.61)	10.00 (60.01)	262.56 (252.56)	-39.64 (53.89)	421.51 (359.96)	-0.05 (0.05)	-0.23*** (0.06)	-0.31* (0.13)	-12.65*** (1.85)	-16.34*** (1.55)	-0.03 (0.03)
Special education ADA	-0.0007*** (0.0002)	-0.04*** (0.01)	0.01 (0.02)	-0.001 (0.01)	0.03 (0.04)	0.000001 (0.000005)	-0.00001* (0.000007)	-0.00005** (0.00001)	-0.0004* (0.0002)	-0.0003 (0.0002)	0.00001*** (0.000003)
% Free reduced price lunch	-8.26*** (1.52)	-155.97** (56.35)	55.08 (190.75)	-106.35* (50.59)	833.03* (338.50)	0.04 (0.04)	-0.02 (0.06)	0.05 (0.12)	2.17 (1.74)	2.86* (1.46)	0.14*** (0.03)
(% Free reduced price lunch) ^ 2	6.46*** (1.40)	68.49 (52.02)	-103.24 (176.25)	55.99 (46.70)	-532.17 (314.20)	-0.05 (0.04)	0.06 (0.05)	-0.10 (0.11)	-1.45 (1.60)	-2.19 (1.34)	-0.12*** (0.02)
% Black	-1.78 (2.19)	116.28 (81.25)	-304.18 (273.20)	-72.52 (72.96)	-84.45 (487.44)	-0.33*** (0.06)	-0.27*** (0.08)	-0.56** (0.18)	-10.09*** (2.50)	-8.56*** (2.10)	0.02 (0.04)
(% Black) ^ 2	2.86 (6.06)	-135.65 (225.24)	689.09 (757.50)	65.08 (202.27)	-518.83 (1348.40)	0.05 (0.18)	0.70** (0.22)	0.30 (0.49)	12.78 (6.94)	5.19 (5.82)	-0.07 (0.11)
% Hispanic	5.52*** (1.32)	70.04 (49.05)	200.66 (166.53)	92.51* (44.04)	-355.57 (293.34)	-0.07 (0.04)	0.14** (0.05)	-0.18 (0.11)	-6.28*** (1.51)	-4.68*** (1.27)	-0.08*** (0.02)
(% Hispanic) ^ 2	-3.59** (1.33)	7.97 (49.51)	-180.20 (168.03)	-65.99 (44.46)	-170.63 (297.17)	-0.01 (0.04)	-0.14** (0.05)	0.09 (0.11)	4.05** (1.53)	2.59* (1.28)	0.09*** (0.02)
Urban	-0.01 (0.13)	-14.94** (4.77)	-12.36 (15.96)	4.12 (4.28)	17.98 (28.61)	-0.002 (0.004)	0.01* (0.005)	-0.04*** (0.01)	0.29* (0.15)	0.25* (0.12)	-0.003 (0.002)
Rural	-0.77* (0.31)	-37.22** (11.59)	174.97*** (40.74)	-3.17 (10.40)	-54.59 (70.18)	-0.01 (0.01)	-0.02 (0.01)	-0.06* (0.03)	-0.10 (0.36)	-0.51 (0.30)	-0.01** (0.01)
Town	-1.04* (0.52)	-20.63 (19.41)	75.43 (65.09)	-9.02 (17.43)	-50.32 (116.66)	0.01 (0.02)	0.01 (0.02)	-0.06 (0.04)	0.94 (0.60)	0.45 (0.50)	-0.02* (0.01)
Median household income (\$10,000s)	-0.0002 (0.07)	1.93 (2.54)	8.31 (8.55)	-0.27 (2.28)	59.88*** (15.27)	-0.01** (0.002)	0.01*** (0.003)	-0.02** (0.01)	-0.26*** (0.08)	-0.29*** (0.07)	0.0008 (0.001)
% high school graduates in population	-3.36* (1.39)	-30.20 (51.73)	-288.91 (175.12)	23.81 (46.46)	-831.09** (311.84)	0.04 (0.04)	0.04 (0.05)	0.16 (0.11)	1.05 (1.59)	-0.61 (1.34)	0.11*** (0.02)
Unemployment rate	-6.87* (2.94)	-201.07 (109.52)	-84.99 (376.74)	-78.86 (98.28)	911.30 (666.04)	-0.01 (0.09)	0.01 (0.11)	0.23 (0.24)	-4.61 (3.37)	-4.11 (2.83)	-0.11* (0.05)
Student Spending (\$100s) - Def 1	-0.16*** (0.02)	-3.64*** (0.86)	-2.20 (2.90)	-0.48 (0.77)	-6.82 (5.15)	-0.0005 (0.0007)	0.001 (0.001)	0.0002 (0.002)	-0.03 (0.03)	-0.01 (0.02)	0.0007 (0.0004)
Student Spending (\$100s) - Def 1 ^ 2	0.0004** (0.0001)	0.01* (0.004)	0.00 (0.01)	0.0001 (0.004)	0.03 (0.03)	0.000002 (0.000003)	-0.000004 (0.000004)	-0.000003 (0.000009)	0.0001 (0.0001)	-0.00002 (0.0001)	-0.000004 (0.000002)
Constant	33.24*** (1.80)	565.02*** (66.73)	725.51** (225.46)	151.53* (59.94)	683.12 (404.20)	1.00*** (0.05)	-0.10 (0.07)	0.76*** (0.14)	17.17*** (2.06)	14.12*** (1.72)	-0.01 (0.03)
R-squared	0.46	0.43	0.16	0.19	0.03	0.35	0.20	0.65	0.24	0.29	0.25
N	745	742	668	745	728	745	745	745	745	745	745

\* p<0.05, \*\* p<0.01, \*\*\* p<0.001