

# Fiscal Accountability Summary

Commissioner's Regulations require that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS). These data are from the 2011 - 12 school year.

<b>This School District</b>	<b>General Education</b>	<b>Special Education</b>
<b>Instructional Expenditures</b>	\$4,323,037	\$972,400
<b>Pupils</b>	380	49
<b>Expenditures Per Pupil</b>	\$11,376	\$19,845
<b>Similar District Group (High Need/Resource Capacity Rural)</b>	<b>General Education</b>	<b>Special Education</b>
<b>Instructional Expenditures</b>	\$1,548,091,010	\$596,837,834
<b>Pupils</b>	152,985	23,113
<b>Expenditures Per Pupil</b>	\$10,119	\$25,823
<b>All School Districts</b>	<b>General Education</b>	<b>Special Education</b>
<b>Instructional Expenditures</b>	\$31,088,294,986	\$12,418,610,168
<b>Pupils</b>	2,676,495	411,123
<b>Expenditures Per Pupil</b>	\$11,615	\$30,207

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not

included.

The pupil count for Special Education is a count of K-12 students with disabilities for the 2011-12 school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general education classroom may benefit students not classified as having disabilities.

### **Total Expenditures Per Pupil**

<b>This School District</b>	<b>Similar District Group</b>	<b>NY State</b>
<b>\$21,762</b>	<b>\$19,560</b>	<b>\$20,906</b>

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.