

The New York State School Report Card

Fiscal Accountability Supplement

for

Gowanda Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The 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.

2006-2007 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$11,606,160	\$3,819,791
	Pupils	1,473	240
	Expenditures Per Pupil	\$7,879	\$15,916
Similar District Group	Instructional Expenditures	\$1,437,946,953	\$490,687,373
	Pupils	171,657	26,143
	Expenditures Per Pupil	\$8,377	\$18,769
All Public Schools in NY State	Instructional Expenditures	\$26,085,780,736	\$9,685,884,288
	Pupils	2,750,202	405,309
	Expenditures Per Pupil	\$9,485	\$23,898
Similar District Group Description: High Need/Resource Capacity Rural			

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 pupils with disabilities in a general education setting.

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 both those classified as having disabilities and those not so classified. 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.

The pupil count for Special Education is a count of K-12 students with disabilities as of December 1, 2006 plus students for whom the district receives tuition from another district.

Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for pupils 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.

District expenditures such as transportation, debt service, and district-wide administration are not included in these values. The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, and the School District Annual Financial Report (ST-3).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index defined and used in the Annual Report to the Governor and Legislature on the Educational Status of the State's Schools.

The New York State School Report Card Information about Students with Disabilities for Gowanda Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. These regulations require that the percentage of students with disabilities receiving services outside of general classroom settings and the classification rate of students with disabilities for the district be reported and compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

Student Counts as of December 3, 2007	This District		Total of All Public School Districts
Student Placement -- Time Outside a Regular Classroom	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
20% or less	119	58.0%	56.7%
21% to 60%	34	16.6%	18.1%
More than 60%	48	23.4%	18.9%
Separate Settings	3	1.5%	4.4%
Other Settings	1	0.5%	1.8%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on December 3, 2007. The percentages represent the amount of time students with disabilities are outside general education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

School-age Students with Disabilities Classification Rate

2007-08	This District *	Total of All Public School Districts *
Special Education Classification Rate	13.73%	12.6%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special education services. The denominator includes all school age students who reside in the district (in the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district). Source data are drawn from the Student Information Reporting System (SIRS) and from the Basic Education Data System (BEDS).