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The New York State School Report Card
Fiscal Accountability Supplement
for
Palmyra-Macedon 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.

2003-2004 School Year		General Education	Special Education
This School District	Instructional Expenditures	$15,570,718	$4,192,835
	Pupils	2,222	262
	Expenditures Per Pupil	**$7,008**	**$16,003**
Similar District Group	Instructional Expenditures	$6,423,937,649	$2,133,644,676
	Pupils	861,915	116,809
	Expenditures Per Pupil	**$7,453**	**$18,266**
All Public Schools in NY State	Instructional Expenditures	$23,071,001,473	$7,088,163,962
	Pupils	2,821,352	401,211
	Expenditures Per Pupil	**$8,177**	**$17,667**
Similar District Group Description: Average Need/Resource Capacity			

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, 2003 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.

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The New York State School Report Card
Information about Students with Disabilities
for
Palmyra-Macedon 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 1, 2004	**This District**		**Total of All Pubic 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	**167**	**70.8%**	**54.1%**
21% to 60%	**30**	**12.7%**	**12.1%**
More than 60%	**32**	**13.6%**	**27.4%**
Separate Settings	**7**	**3.0%**	**6.4%**

The source data for the statistics in this table were reported on the Required Report of the Number of Students with Disabilities Provided Special Education in Regular School-based Programs and in Separate Settings (PD-1/4). The counts are numbers of students reported in the several placements for school-age programs (ages 6-21) on December 1, 2004. The PD-1/4 reports the proportions of time students 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

2004-05	**This District ***	**Total of All Pubic School Districts ***
Resident Classification Rate	**10.2%**	**12.2%**

This rate is the ratio of the count of school-age (4-21) residents in the district who are classified as having disabilities, divided by a computed measure of the total district-resident school-age population (including public school students, nonpublic school students, and students receiving home instruction). Source data are drawn from the School District Report of the Number of Students with Disabilities (PD-1/4) and the Basic Education Data System (BEDS).