The New York State School Report Card
Fiscal Accountability Supplement
for
Van Hornesville-Owen D Young 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 in New York State. The required ratios for this district are reported below.

2007-2008 School Year		General Education	Special Education
This School District	Instructional Expenditures	$2,478,273	$286,392
	Pupils	275	28
	Instructional Expenditures Per Pupil	**$9,012**	**$10,228**
Similar District Group	Instructional Expenditures	$1,488,720,288	$525,244,167
	Pupils	168,545	25,458
	Instructional Expenditures Per Pupil	**$8,833**	**$20,632**
All Public Schools	Instructional Expenditures	$27,938,976,618	$10,038,982,860
	Pupils	2,723,955	410,099
	Instructional Expenditures Per Pupil	**$10,257**	**$24,479**
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 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. 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 as of December 1, 2007 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.

2007-2008 School Year	This School District	Similar District Group	All Public Schools
Total Expenditures Per Pupil	**$18,540**	**$16,693**	**$18,365**

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.

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).

The New York State School Report Card
Information about Students with Disabilities
for
Van Hornesville-Owen D Young 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, 2008	**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	**17**	**65.4%**	**55.6%**
21% to 60%	**2**	**7.7%**	**12.3%**
More than 60%	**7**	**26.9%**	**23.7%**
Separate Settings	**0**	**0.0%**	**5.8%**
Other Settings	**0**	**0.0%**	**2.7%**

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5 (VR-5).. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on December 1, 2008. 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

2008-09	**This District**	**Total of All Public School Districts**
Special Education Classification Rate	**10.34%**	**12.5%**

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 SIRS and from the Basic Education Data System (BEDS).