

The New York State School Report Card Fiscal Accountability Supplement for Olean City 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.

2005-2006 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$19,155,842	\$6,380,739
	Pupils	2,351	367
	Expenditures Per Pupil	\$8,148	\$17,386
Similar District Group	Instructional Expenditures	\$2,072,067,012	\$799,717,976
	Pupils	223,680	36,767
	Expenditures Per Pupil	\$9,264	\$21,751
All Public Schools in NY State	Instructional Expenditures	\$25,418,059,645	\$8,990,169,173
	Pupils	2,772,347	402,175
	Expenditures Per Pupil	\$9,168	\$22,354
Similar District Group Description: High Need/Resource Capacity Urban or Suburban			

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, 2005 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.