

FY23 Special Education Expenditures and Revenues

| Revenues   | Weight 1.72            | Weight 2.21            | Weight 3.74           | Total                    |
|--|------------------------|------------------------|-----------------------|--------------------------|
| Special Education Receipts                       | \$10,009,033.00        | \$6,647,608.00         | \$4,802,141.00        | \$21,458,782.00          |
| Tuition In Receipts                              | \$323,520.00           | \$225,606.09           | \$149,327.36          | \$698,453.45             |
| Medicaid Reimbursement for Instructional Program | \$929,636.30           | \$1,399,036.11         | \$391,395.40          | \$2,720,067.81           |
| Part B Receipts for Instructional Program        | \$48,695.25            | \$234,940.30           | \$325,422.45          | \$609,058.00             |
| Teacher Quality                                  | \$647,146.76           | \$414,820.36           | \$151,308.74          | \$1,213,275.86           |
| Foster Care Claims                               | \$0.00                 | \$28,785.14            | \$7,768.60            | \$36,553.74              |
| Termination of Rights Claims                     | \$2,280.00             | \$22,597.68            | \$0.00                | \$24,877.68              |
| High Cost Fund Claims                            | \$0.00                 | \$153,388.53           | \$68,886.00           | \$222,274.53             |
| Non-Public Claim                                 | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| Vehicle Sales                                    | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| Other Revenue                                    | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| DE Revenue Adjustment                            | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| <b>Total Special Education Revenue</b>           | <b>\$11,960,311.30</b> | <b>\$9,126,782.21</b>  | <b>\$5,896,249.55</b> | <b>\$26,983,343.07</b>   |
| <b>Expenditures</b>                              |                        |                        |                       |                          |
| Total Salaries (Instructional Only)              | \$7,413,983.15         | \$10,512,052.80        | \$2,834,200.19        | \$20,760,236.14          |
| Total Employee Benefits (Instructional Only)     | \$2,170,143.58         | \$3,666,093.28         | \$1,109,608.87        | \$6,945,845.73           |
| Employee Travel (Instructional Only)             | \$20,446.00            | \$9,450.24             | \$6,305.83            | \$36,202.07              |
| Total Supplies & Materials (Consumables)         | \$44,308.30            | \$41,566.05            | \$39,423.82           | \$125,298.17             |
| Total Contract Services (Non-Tuition)            | \$139,501.28           | \$65,459.20            | \$62,569.13           | \$267,529.61             |
| Total Pupil Transportation                       | \$153,255.33           | \$739,583.23           | \$3,112,350.32        | \$4,005,188.88           |
| Total Equipment                                  | \$7,805.28             | \$10,612.72            | \$19,032.73           | \$37,450.73              |
| <b>Total</b>                                     | <b>\$9,949,442.92</b>  | <b>\$15,044,817.52</b> | <b>\$7,183,490.89</b> | <b>\$32,177,751.33</b>   |
| SBRC Approval for Administrative Costs           | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| SBRC Receipts for Administrative Costs           | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| State/Local SBRC Approved Administrative Costs   | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| <b>Subtotal Special Education</b>                | <b>\$9,949,442.92</b>  | <b>\$15,044,817.52</b> | <b>\$7,183,490.89</b> | <b>\$32,177,751.33</b>   |
| General Program Percentage                       | \$5,120,900.00         | \$984,446.00           | \$364,275.00          | \$6,469,621.00           |
| Tuition Out Total                                | \$440,474.06           | \$459,908.70           | \$147,398.82          | \$1,047,781.58           |
| Maintenance of Effort Reduction Amount           | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| DE Expenditure Adjustments                       | \$0.00                 | \$0.00                 | -\$2,087,969.40       | (\$2,087,969.40)         |
| <b>Total Special Education Expenditures</b>      | <b>\$15,510,816.98</b> | <b>\$16,489,172.22</b> | <b>\$5,607,195.31</b> | <b>\$37,607,184.51</b>   |
| <b>Net Revenues Over (Under) Expenditures</b>    | <b>-\$3,550,505.68</b> | <b>-\$7,362,390.01</b> | <b>\$289,054.24</b>   | <b>(\$10,623,841.44)</b> |

FY24 Special Education Expenditures and Revenues

| Revenues   | Weight 1.72            | Weight 2.21            | Weight 3.74           | Total                    |
|--|------------------------|------------------------|-----------------------|--------------------------|
| Special Education Receipts                       | \$10,479,496.00        | \$7,336,472.00         | \$5,311,517.00        | \$23,127,485.00          |
| Tuition In Receipts                              | \$414,178.37           | \$349,344.31           | \$65,233.48           | \$828,756.16             |
| Medicaid Reimbursement for Instructional Program | \$1,138,477.43         | \$1,713,327.08         | \$479,321.69          | \$3,331,126.20           |
| Part B Receipts for Instructional Program        | \$405,879.38           | \$95,919.54            | \$105,425.08          | \$607,224.00             |
| Teacher Quality                                  | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| Foster Care Claims                               | \$2,533.39             | \$0.00                 | \$0.00                | \$2,533.39               |
| Termination of Rights Claims                     | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| High Cost Fund Claims                            | \$0.00                 | \$39,765.48            | \$60,560.58           | \$100,326.06             |
| Non-Public Claim                                 | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| Vehicle Sales                                    | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| Other Revenue                                    | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| DE Revenue Adjustment                            | \$0.00                 | \$0.00                 | \$424,732.70          | \$424,732.70             |
| <b>Total Special Education Revenue</b>           | <b>\$12,440,564.57</b> | <b>\$9,534,828.41</b>  | <b>\$6,446,790.53</b> | <b>\$28,422,183.51</b>   |
| <b>Expenditures</b>                              |                        |                        |                       |                          |
| Total Salaries (Instructional Only)              | \$7,359,418.16         | \$12,919,612.30        | \$1,796,192.37        | \$22,075,222.83          |
| Total Employee Benefits (Instructional Only)     | \$2,163,212.93         | \$4,168,206.76         | \$675,384.88          | \$7,006,804.57           |
| Employee Travel (Instructional Only)             | \$18,660.60            | \$11,489.86            | \$4,330.07            | \$34,480.53              |
| Total Supplies & Materials (Consumables)         | \$28,800.29            | \$30,302.05            | \$36,137.70           | \$95,240.04              |
| Total Contract Services (Non-Tuition)            | \$170,400.75           | \$66,259.16            | \$41,250.53           | \$277,910.44             |
| Total Pupil Transportation                       | \$1,183,500.21         | \$581,859.98           | \$304,110.85          | \$2,069,471.04           |
| Total Equipment                                  | \$660.77               | \$2,934.63             | \$22,006.10           | \$25,601.50              |
| <b>Total</b>                                     | <b>\$10,924,653.71</b> | <b>\$17,780,664.74</b> | <b>\$2,879,412.50</b> | <b>\$31,584,730.95</b>   |
| SBRC Approval for Administrative Costs           | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| SBRC Receipts for Administrative Costs           | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| State/Local SBRC Approved Administrative Costs   | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| <b>Subtotal Special Education</b>                | <b>\$10,924,653.71</b> | <b>\$17,780,664.74</b> | <b>\$2,879,412.50</b> | <b>\$31,584,730.95</b>   |
| General Program Percentage                       | \$5,361,602.00         | \$1,099,440.00         | \$406,106.00          | \$6,867,148.00           |
| Tuition Out Total                                | \$397,774.26           | \$416,715.95           | \$140,768.97          | \$955,259.18             |
| Maintenance of Effort Reduction Amount           | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| DE Expenditure Adjustments                       | \$0.00                 | \$0.00                 | \$0.00                | \$0.00                   |
| <b>Total Special Education Expenditures</b>      | <b>\$16,684,029.97</b> | <b>\$19,296,820.69</b> | <b>\$3,426,287.47</b> | <b>\$39,407,138.13</b>   |
| <b>Net Revenues Over (Under) Expenditures</b>    | <b>-\$4,243,465.40</b> | <b>-\$9,761,992.28</b> | <b>\$3,020,503.06</b> | <b>(\$10,984,954.62)</b> |

FY25 Special Education Expenditures and Revenues

| Revenues   | Weight 1.72            | Weight 2.21             | Weight 3.74           | Total                    |
|--|------------------------|-------------------------|-----------------------|--------------------------|
| Special Education Receipts                       | \$11,508,916.00        | \$7,866,382.00          | \$4,724,243.00        | \$24,099,541.00          |
| Tuition In Receipts                              | \$346,936.50           | \$607,112.89            | \$128,311.40          | \$1,082,360.79           |
| Medicaid Reimbursement for Instructional Program | \$779,729.70           | \$1,403,503.55          | \$121,780.23          | \$2,305,013.48           |
| Part B Receipts for Instructional Program        | \$591,682.00           | \$0.00                  | \$0.00                | \$591,682.00             |
| Teacher Quality                                  | \$0.00                 | \$0.00                  | \$1,018.54            | \$1,018.54               |
| Foster Care Claims                               | \$0.00                 | \$0.00                  | \$0.00                | \$0.00                   |
| Termination of Rights Claims                     | \$0.00                 | \$0.00                  | \$0.00                | \$0.00                   |
| High Cost Fund Claims                            | \$0.00                 | \$42,303.58             | \$0.00                | \$42,303.58              |
| Non-Public Claim                                 | \$0.00                 | \$0.00                  | \$0.00                | \$0.00                   |
| Vehicle Sales                                    | \$0.00                 | \$0.00                  | \$0.00                | \$0.00                   |
| Other Revenue                                    | \$0.00                 | \$0.00                  | \$0.00                | \$0.00                   |
| DE Revenue Adjustment                            | \$0.00                 | \$0.00                  | \$1,099,999.75        | \$1,099,999.75           |
| <b>Total Special Education Revenue</b>           | <b>\$13,227,264.20</b> | <b>\$9,919,302.02</b>   | <b>\$6,075,352.92</b> | <b>\$29,221,919.14</b>   |
| <b>Expenditures</b>                              |                        |                         |                       |                          |
| Total Salaries (Instructional Only)              | \$7,290,692.12         | \$18,198,859.50         | \$1,483,704.28        | \$26,973,255.90          |
| Total Employee Benefits (Instructional Only)     | \$1,952,292.93         | \$5,649,691.88          | \$397,429.72          | \$7,999,414.53           |
| Employee Travel (Instructional Only)             | \$20,017.04            | \$14,533.08             | \$7,994.04            | \$42,544.16              |
| Total Supplies & Materials (Consumables)         | \$114,928.62           | \$94,552.56             | \$63,888.36           | \$273,369.54             |
| Total Contract Services (Non-Tuition)            | \$404,109.00           | \$518,121.58            | \$125,538.43          | \$1,047,769.01           |
| Total Pupil Transportation                       | \$1,321,753.08         | \$535,067.69            | \$1,767,007.16        | \$3,623,827.93           |
| Total Equipment                                  | \$2,829.73             | \$23,485.96             | \$104,553.69          | \$130,869.38             |
| <b>Total</b>                                     | <b>\$11,106,622.52</b> | <b>\$25,034,312.25</b>  | <b>\$3,950,115.68</b> | <b>\$40,091,050.45</b>   |
| SBRC Approval for Administrative Costs           | \$0.00                 | \$0.00                  | \$0.00                | \$0.00                   |
| SBRC Receipts for Administrative Costs           | \$0.00                 | \$0.00                  | \$0.00                | \$0.00                   |
| State/Local SBRC Approved Administrative Costs   | \$0.00                 | \$0.00                  | \$0.00                | \$0.00                   |
| <b>Subtotal Special Education</b>                | <b>\$11,106,622.52</b> | <b>\$25,034,312.25</b>  | <b>\$3,950,115.68</b> | <b>\$40,091,050.45</b>   |
| General Program Percentage                       | \$5,888,282.00         | \$1,192,056.00          | \$354,987.00          | \$7,435,325.00           |
| Tuition Out Total                                | \$476,405.52           | \$564,309.51            | \$17,841.40           | \$1,058,556.43           |
| Maintenance of Effort Reduction Amount           | \$0.00                 | \$0.00                  | \$0.00                | \$0.00                   |
| DE Expenditure Adjustments                       | \$0.00                 | \$0.00                  | -\$989,557.63         | (\$989,557.63)           |
| <b>Total Special Education Expenditures</b>      | <b>\$17,471,310.04</b> | <b>\$26,790,677.76</b>  | <b>\$3,333,386.45</b> | <b>\$47,595,374.25</b>   |
| <b>Net Revenues Over (Under) Expenditures</b>    | <b>-\$4,244,045.84</b> | <b>-\$16,871,375.74</b> | <b>\$2,741,966.47</b> | <b>(\$18,373,455.11)</b> |