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ABSTRACT

This document presents findings of a study that examined costs incurred by local education agencies (LEAs) in the state of Illinois for the delivery of special-education services. Data were obtained from a survey of 110 out of 296 Illinois school districts in 6 geographical regions, a 37 percent response rate. Findings indicate that the expenditures for special education were high, but so were other types of education that attempt to deal with individual needs. It is concluded that special education does not need to be drastically reformed to solve its funding problems. However, more attention should be paid to costs of education in general and to alteration of the traditional methods of educational services delivery by utilizing enhanced instructional technology and home instruction. An adequate and equitable funding system could be ensured with standard delivery systems and with funding based on student need and regional differences. To fully fund special-education students, the state will have to restructure the tax system and shift the support for education from local property taxes to state income and sales taxes. Eight tables and two figures are included. Appendices contain the survey form and eight tables that show total and net expenditure ratios by region. (LMI)

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SPECIAL EDUCATION EXPENDITURE ANALYSIS

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Matters of fact or opinion contained herein are solely the responsibility of the authors and in no way reflect the official policy of Illinois State University.

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SPECIAL EDUCATION EXPENDITURE ANALYSIS STUDY

Robert Arnold, Principal Researcher

This report is divided into several sections. The introduction which provides the background for the study is followed by the summary which gives a general overview of the results. There are several more sections leading to the conclusion. The Appendix displays tables of the expenditure ranges and central values for the disability programs in Illinois schools and includes the survey form that was utilized in the study. Immediately preceding the Appendix is the methodology section, written by Fred Genge, who provided the statistical analysis for the project.

Introduction

In August, 1993, the Illinois State Board of Education asked a team of researchers at the Center for the Study of Educational Finance, Illinois State University, to look into the "costs" of special education. The request was related to a study investigating alternative funding algorithms for special education that had been under way for several months. The State Board wanted to avoid further prorations of special education reimbursements, a condition that was severely hampering local education agencies' ability to budget for special education programs. Earlier investigation by the study team also indicated that adequacy was a major concern of districts, so the expanded investigation involved examining the expenses of delivering special education services.

Graduate students, working on dissertations at Illinois State University, had conducted studies which were tangentially related to the costs of special education: to see if expenditures were related to school district financial problems (it had always been assumed that insufficient revenue was the problem); to determine if expenditures changed in anticipation of financial distress or as a result of mergers; and to relate expenditure priorities and student performance. Findings of a 1985 study by Arnold were updated and a survey form (based on Henry Levin's work) was used to collect 1993 special education cost data for Illinois school districts.

Because of the scope of the new study, the agency asked that a group of "stakeholders" be consulted. The stakeholders consisted of people in local education agencies, advocates, teacher representatives, and others with strong interests in special education. In an initial meeting in August, 1993, the steering group of the stakeholders said the survey form was asking too much of the school district and cooperative personnel at that time of the year because they were filling out the forms for the state reimbursements and other financial reports. A different survey was devised that took advantage of the financial reporting activity already under way in the school districts and cooperatives. This was a critical change because the data would be expenditures

rather than the costs that Levin's model might have derived. The agency and the stakeholders wanted up-to-the-moment data, Since the revised survey had a familiar format and was based on reports that were at hand, it ensured faster response to the survey. There was a fifty percent return rate, and for the most part 1993 data were obtained.

Expenditures are not costs. Expenditures are the dollars and cents that are spent on an activity. In education, expenditures are influenced heavily by revenue--the amount of money a district receives. For the most part, a school district's revenues will determine what it will spend on the services it must provide. The general feeling within education is that there can never be enough services because there is never enough money. That perception is almost a general mandate for school districts to spend all they receive. Prudent administrators carefully allocate resources and attempt to achieve their educational goals. By and large, school districts in Illinois have spent all that they have received in ways that have not been subjected to cost analysis. Undertaking an extensive study of the costs of providing educational services to special needs students would have meant studying the methods of delivery and assessing their efficacy, neither of which was possible in this study. Therefore, expenditure data were collected to provide benchmarks for the adequacy measures that were sought.

About the same time the study was to be conducted, school districts and special education cooperatives were filling out special education tuition "cost" forms to qualify for extraordinary cost reimbursement. That was the same information districts used to bill each other for providing classes for other districts' students. To ensure fair and complete expense recovery, that financial information was comprehensive and accurate. It included all relevant expenditures on behalf of students and the total was reduced by the per student external (state and federal) reimbursement. It was relatively easy for the respondents to fill out the survey because the information appeared on their tuition forms. (The survey form appears in the Appendix.)

Summary

Even though careful thought went into the design of the survey form, not all of the variations in delivery of special education services were anticipated. The disability categories were definitive, but the delivery modalities were not, and several new combination turned up on the returned surveys. The research was able to report total and net expenditures for all of the disability categories, but a significant amount of the delivery method expenditures were aggregated under a non-definitive method that was termed "cross categorical."

The results are in four table groupings in the Appendix. The spreadsheet format lists the disabilities in the left column. In the second column are expenditure ranges for the middle three out of four reporting districts. This method of presentation was first tried in a dissertation that analyzed expenditures by priority. School administrators

were asked how they might want to present expenditures to their boards of education and to the public; they said they would like to say that they were similar to three out of four districts. The third column shows the expenditure ranges for two out of four districts, a slightly more restricted comparison for agency personnel who might examine the data for adequacy ranges. The fourth column lists the median expenditures for each disability category and the fifth column shows the multiple the median is of the per capita expenditure for the total population of students. The sixth and seventh columns are the mean expenditure and the multiple of the mean per capita expenditure .

Presentations of these data before several stakeholder groups reinforced the initial decision that people would be interested in the ranges. The medians were emphasized over the means because the means were influenced in every case by the extreme expenditures at the high end of the ranges. The multiples were consistent with earlier research, and--according to the researchers who worked on the funding parameters for this study--the ranges were not as extreme as what had been observed in other states.

What was surprising was the difference between the multiples for the total expenditures and the multiples for the net expenditures, among the medians. The differences were generally .5, one half of the per capita tuition expenditure for the total student population. The per capita tuition expenditure figure, given in the tables at the tops of the two sets of columns listing median and mean expenditures, is a proxy for the cost of delivering educational services to each student in the school district. The multiples show how much more expensive it is to deliver educational services to special needs students. A multiple of 2.4 indicates that the expenditure for a special needs student in that category is 240% of the expenditure for another student drawn from the total population of the district. Given a multiple 2.4 for total expenditures for special needs students and 1.9 for net expenditures for the special needs students yields a difference of .5 or one-half of the per capita tuition for the total student population. Thus, the revenue accounts for .5 of the per capita. Total expenditures are reduced to net expenditures by the revenue for personnel and the federal reimbursement, and the difference of one-half means that special education reimbursement pays a district for about 50% of the cost of educating a student in the total population. That was especially surprising because the 1985 study indicated that some districts appeared to be making money through special education reimbursement; however, some districts had probably miscoded revenue and some expenditures.

Private Facility Reimbursement

A regular education per capita tuition charge was used in the formulas of two special education reimbursement programs: Extraordinary and Private Facility. In both cases, the special education reimbursement applied to the expenditures in excess of the regular education per capita expense. Both programs recognized that the special

education student receives the funding that all students receive and that special education funding pays for the extra services needed for the disabled student.

There is no single overall special education tuition charge. The special education per capita tuition charge is the amount of money charged by a district or a cooperative for operating a special education program for children who are not residents of the district in the cooperative. It is also used to determine tuition charges for students participating in extraordinary and orphanage-based programs and for state reimbursements for those same two programs. A separate tuition charge is computed for the instructional programs for each disability level (e.g. behavior disordered, learning disabled, mentally impaired, etc.).

The last year for which data were available showed the state-wide educational cost for private facility placements was approximately $10,500, and the reimbursement was 39%. The reimbursement formula involved two tiers. Tier #1 reimburses for the education costs up to $4,500 minus the per capita of the residence district. If there are additional costs, they will qualify in Tier #2 in which the reimburse is based upon the amount over $4,500 minus a second per capita charge. These funds also tend to be prorated, with FY94 proration expected to be about 95%.

Principles

The study team followed a set of guiding principles. According to a report prepared for the Illinois Council on Developmental Disabilities and the Illinois State Board of Education, "Any effort to start over again with the funding of special education in Illinois should be based on the principles enunciated by the NASBE Study Group on Special Education." That is:

- Funding must not be triggered by the labeling of students.
- The level of funding must not depend on the placement of students or who provides the programs.
- Funding should be oriented toward outcomes for students and not inputs for programs.
- Funding for special education should be linked with funding for general education to minimize competition for dollars.
- Funding should be focused on the local school district and all the special education funds should flow through the local district.

[The activities of the stakeholders, the ISBE staff, the consultants, and the researchers were focused on simplicity, outcome-based models, administrative

and instructional efficiencies, consistent with the State's position on inclusion, and the "whole" child and family.]

- The models that are recommended to the State Superintendent as a consequence of the finance study shall be consistent with all Federal and State statutes and regulations.

- The models that are student-centered and enabling shall promote, to the maximum extent possible, the integration of students with disabilities with peers who are not disabled.

- The models that are recommended shall ensure improved levels of taxpayer, district, and student equity.

- The models that are generated shall seek to attain improved levels of administrative and program efficiency through simplicity in design and implementation.

- The models recommended shall be, to the maximum degree possible, resistant to manipulation by state and local agencies.

- The models recommended shall seek to establish a predictable State funding base that allows for objective measures of local need, adequate revenues from all possible funding sources, and flexibility in administering special education funds to meet local needs.

- The models shall seek to foster improved educational outcomes for students with disabilities.

Throughout the study and the discussions with the stakeholders, the research team focused attention on the problems of adequate funding for education programs for special needs students and equitable funding for students and school districts. The reimbursement prorations one year had been 38 percent for extraordinary, 91 percent for personnel, 90 percent for private tuition, 96 percent for orphanages, 81 percent for summer school, and 78 percent for transportation. The stakeholders wanted assurances that any new funding system would provide at least what they should have been receiving, or more than the present level, and that they would be held harmless from receiving less over an extended period of time. From the minutes of a meeting with stakeholders: "One interpretation of the data on winners and losers is that losers will largely be those districts who took greater advantage of state funding in the past while winners will be those who did not. Simplicity may help to 'level the playing field' so that access to state funds is not dependent on local sophistication in accessing the financing. There is still a need to deal with [illegible]rential need and the 'safety net' addressed in this issue."

Formula

Existing formulas were preferable to using untried conceptual models for which there were no field data. Several states' special education allocation systems were simulated by the Great Lakes Area Regional Cooperative's Dennis Sykes and Cesare Dagard and by George Haggerty to test how much money each local education agency would receive with the current Illinois appropriation. For example, the Pennsylvania system would provide $632 for each child in 15% of the average daily membership of each school district, and $12,000 per child for 1% of the membership. Oregon's would provide $1,326 for each child in the count that was derived from Part B of the Individuals with Disabilities Act.

Using the special education allocation systems from other states had the additional advantage of yielding related experiences which those states had encountered. As this newspaper article from Pennsylvania illustrates there is more to consider than just statistical data when discussing special education funding: "The state developed a formula that called for paying special education subsidies according to what they believed would be the likely percentage of special education students in a district. ...The formula was lowered from [the original estimates of special needs population in districts]. But many school officials in this region ...contended that their special education students represented more that 20% of the student population. The formula is based on an arbitrary number and the dollars are not following the students. School districts could do a better job of mainstreaming, but the regular classes are too big. The teachers are overwhelmed and they don't have a lot more time to deal with kids who have special needs. A superintendent [received] more complaints lately from parents who believed that their children should be placed in special education programs but were being kept out. ...Another superintendent said what his district would receive by the end of the year should cover its costs. He also preferred having the school district, rather than the state, decide how to provide services to the students." ("Special Ed Funds Remain Knotty Issue" by Carmen J. Lee)

Procedures

It is accepted that there are real cost differences from one region to another in Illinois. Another study found that there are cost differences between rural and suburban and urban school settings; however, this analysis did not divide the districts into those categories, but used geographical regions. Surveys were sent to 296 school districts and 135 were returned. The survey asked for information that the districts were currently completing, the Special Education Tuition Cost Sheet and the Annual Financial Report.

In some of the disability service categories, such as Severe and Profound Mentally Handicapped, there were insufficient data in several of the regions. The reported expenditures ranged to extreme. It was observed that another state's ranges for special education expenditures were more extreme than Illinois' and many states

would not have been able to provide the data at all. For physically handicapped, for the range of expenditures of the middle 75%, the low expenditure was $8,901 and the high was $20,602; for learning disabled, the low was $3,476 and the high was $14,443; hard of hearing, $2,244 to $36,871; behavior disorder, $7,974 to $17,172; and cross-categorical, $4,758 to $16,684.

Medians and means were computed for all of the expenditures. The medians appeared to be more representative. The midpoint in the physically handicapped disability category was $15,452. In each case, the districts were asked to report per capita tuition figures and the $15,452 was 4.0 times the median per capita tuition charge. Similar numbers for learning disabled were $8,285, 2.1 times per capita; behavior disorder, $12,471, 3.2 times the per capita tuition charge; and cross-categorical, $8,715, 2.3 times the tuition charge.

The district data included net expenditures. Ranges, midpoints, and per capita multiples were computed for the net expenditures. The differences between total expenditures and net expenditures were the reimbursements to the districts. The range for the middle 75% of net expenditures for the physically handicapped was $7,616 to $17,063; the median expenditure was $12,963 and that was 3.4 times the per capita tuition. For cross-categorical, the net expenditures range for the middle 75% was $3,996 to $12,828; the median was $7,018 which was 1.8 times the per capita.

What was significant in the comparison of total expenditures and net expenditures was the multiple of per capita tuition. The total expenditure, for example, for cross categorical was 2.3 times per capita and net expenditure was 1.8. The difference is roughly one half the per capita. The reimbursements for personnel from the state and reimbursement from the federal government covered about half the cost of educating one student (a representative of the total population of Illinois students) and falls short of reimbursing districts fully for special education expenditures.

Conclusion

The expenditures for special education are high, but so are other types of education that attempt to deal with individual needs--gifted education and vocational education as examples. Special education does not need to be drastically reformed to solve its funding problems. The extraordinary burden on local taxpayers, evident in the disparity between state and federal reimbursement and local expenditures, can be alleviated. In Illinois, that will require changes in the tax structure and different allocation priorities. *However, more attention should be paid to costs--not just of special education, but of education in general--and altering the traditional methods of delivering educational services by utilizing enhanced instructional technology and home instruction.*

The simulations using altered forms of other states' funding systems showed that, as Illinois' appropriation is spread over students instead of personnel, some districts receive less reimbursement. This may indicate that, heretofore, they employed small class sizes or exercised an ability to access more and different forms of reimbursement. That is not a problem with the system of funding, nor should it be construed as a problem in the districts. Education is a personalized activity and, to some extent, an art form that changes in every venue, and with it, revenues and expenditures. The great variety of service provisions and the absence of any sort of standard operating procedures, will result in a number of variances. Expenditure variances result from regional cost differences, as well as unavoidable sparcity/density burdens. Expenditures for education may be very different from what education should cost, but few people, if any, know what education should cost. If this study serves no other purpose, it raises the question, "What should special education cost?"

Expenditure variances, rather than costs, were examined. Another approach would have been to go into the field and examine the delivery and content of special educational programs to determine how they might be delivered in more efficient and effective ways, but that was well beyond the scope of this study.

Occasionally, the explanation of something becomes so elusive, complicated and confusing that it defies resolution. The perfect funding system is one example of this difficulty. Two approaches to funding special education are that reimbursement should be based on students--not program or staff--and that it should be equitable for both the student and the district taxpayer. Equity and adequacy could be ensured with standard delivery systems--assuming close attention to delivery cost--and with funding based on student need and regional differences.

Apparent in the discussions that followed the presentations of this study, but not evident in the data, themselves, are certain conclusions about special education expenditures in Illinois. In order for the state to fully fund special education students, it will have to restructure the tax system and shift the support for education from local property taxes to state income and sales taxes. Adequacy will be predicated on expenditure studies of the type reported here and on much more elaborate cost studies. The state legislature will need to take a long look at educational services to determine whether or not all of them are needed and whether or not the delivery systems are being provided at the lowest reasonable cost.

Is it possible to standardize educational programs and their costs? The expenditure ranges were not so much a result of differences in what has been spent on services as they were a result of the number of students served. Expenditures do not range as much between and among disabilities and across districts as they do for the numbers of students served. (When the denominator varies a little, the quotient may vary a great deal.)

Educators should re-examine instructional services and delivery methods in order to standardize processes, to aggregate students for efficient and effective instruction and to find alternative ways to instruct students by using new technology. Distance learning technology and home instruction are viable alternatives to conventional classrooms instruction. Technology and home instruction are potentially more efficient methods for the general student population, too. Why should the student be taken to the information when the information can be delivered to the student?

It was evident that a great variety of special education programs exist. Standardization of programs and delivery methods make the funding system more efficient. Perhaps, if clients purchased this education from private market suppliers instead of from the state, not nearly as much would be demanded and it would be far less idiosyncratic.

Statistics and Methodology

An attempt was made to develop expenditure data for special education delivery services for local education agencies (LEAs) in the State of Illinois. In an earlier analysis, when expenditures were compared to revenues (categorical and special education taxes), it appeared that 30 percent of the districts in Illinois were making money on special education. This finding was more than anything else a matter of miscoding revenues or expenditures or both in local education agencies. A better reporting instrument was needed. For this study, a survey form was developed which was based on the tuition cost sheets that LEAs were already using to report data to the state. A cover sheet was used to develop statistics for the determination of the ranges of expenditures. These were sent out to a randomly selected list of school districts throughout the state.

Sampling

The school districts in Illinois are diverse; therefore, if a true picture of any facet of the schools was to be represented, the geographic region of the state had to be included as a component in the research methodology. It is inconsequential whether the geographic consideration is used for comparisons with the entire state or if it is the only component used for delineation.. What is important is that it is taken into consideration. In the present report, descriptive statistics, in addition to computed ranges, are presented for the entire state and for the six geographic regions.

A pilot study provided data to calculate the sample size and the percent of the total population that was to be included in each of the six geographic regions. A random sampling within each region was made to derive the regional percentage of districts for the final state-wide sample. The percentages are in Figure 1.

GEOGRAPHIC REGION	PERCENT OF DISTRICTS	NUMBER IN SAMPLE	NUMBER RESPONDING
Northeast	34.3	102	50
Northwest	15.8	47	16
West Central	14.0	41	12
East Central	12.8	38	6
Southwest	10.5	31	16
Southeast	12.6	37	10
TOTALS	100.0	296	110

Figure 1. Sample size by districts.

In every research effort, there are some unusable data. The present project was no exception. Of the 296 districts randomly selected, 110 or 37.2% of the total sample responded successfully. If all the districts that responded could have been used, the percentage would have been 45.9%. Some districts sent in their information too late to be entered into the data file for processing. Data from a few of the districts were unusable because they did not provide expenditures for the special education programs and all figures were lumped into one.

Not all special education programs were offered by any one district. This is shown very clearly in Figure 2. Various special education programs are listed followed by the number of districts that reported with data for the programs for their students.

SPECIAL EDUCATION PROGRAM	NUMBER OF DISTRICTS OFFERING PROGRAM
Profound Mentally Handicapped	19
Trainable Mentally Handicapped	32
Educable Mentally Handicapped	26
Physically Handicapped	20
Learning Disabled	44
Visually Impaired	15
Hard of Hearing	27
Deaf	4
Deaf and Blind	1
Speech and Language Impaired	21
Behavior Disordered	51
Other Health Impairment	3
Early Childhood	48
Infant/Toddler	0
Cross Categorical	85

Figure 2. Numbers of districts offering special education programs.

Chicago from the north, Peoria from the central part of the state and Collinsville from the southern region were added to the statistical sample. It should be noted that ratio values increased when the these three districts are eliminated from the sampling. With the loss of a considerable number of students, the denominator of the ratios was reduced; therefore, the resulting quotient was larger. While the second listing of ranges reports a larger ratio than the first (altered by deleting the data from the three large districts), it was felt that these figures might be better to consider when designing a funding formula. Illinois is unique in that of its over 900 districts less than 15 have student populations in excess of ten thousand. This bottom heavy population listing the higher ratios better the overall research design. Cells which are blank indicate districts that did not report delivery service in those disability areas.

After all data were entered and computations were completed, descriptives for the variables were listed. For the sake of brevity, only the descriptives for the totals are presented. Chicago, Collinsville and Peoria are included in these figures. Also listed are the number of districts reporting in each of the disability and delivery methods. Totals for the sample minus the three cited districts were not tabulated since they were artificially included at the request of the state. The pattern seen in the tables given held true for the original sample, also. The computations included the following:

- Summing the total expenditures for all delivery system by disability type
- Summing the net expenditures for all delivery systems by disability type
- Summing the total receipts for all delivery systems by disability type
- Summing the average daily enrollments for all delivery systems by disability type
- Computing the total cost ratio disability type total expenditure disability type average daily enrollment
- Computing the net cost ratio disability type net expenditure disability type average daily enrollment

DESCRIPTIVE OF TOTALS FOR DISABILITY AND DELIVERY SYSTEM

VARIABLE	MAXIMUM	MEAN	MINIMUM
Total Expenditures PMH	2509357.00	538141.15	9135.00
Net Expenditures PMH	2138825.00	439599.77	9135.00
Total Receipts PMH	370532.00	124816.16	2681.00
Average Daily Enrollment PMH	114	29	1
Total Cost Ratio PMH	24062.14	16655.22	9135.00
Net Cost Ratio PMH	19461.00	13823.08	2054.68
Total Expenditures TMH	12390354.00	778172.53	14995.88
Net Expenditures TMH	10708118.00	647605.79	14995.88
Total Receipts TMH	1682236.00	139284.47	1487.00
Average Daily Enrollment TMH	1464	75.75	1
Total Cost Ratio TMH	751993.00	35635.95	4815.29
Net Cost Ratio TMH	573367.50	27662.97	1716.29
Total Expenditures EMH	44019200.00	2002806.20	3455.19
Net Expenditures EMH	38025163.00	1716069.10	2856.07
Total Receipts EMH	5994037.00	286737.10	599.12
Average Daily Enrollment EMH	5147	233.15	1
Total Cost Ratio EMH	114544.60	14137.49	3455.19
Net Cost Ratio EMH	111077.60	11856.82	2224.34
Total Expenditure PH	16384138.00	1226618.30	11155.37
Net Expenditures PH	13886325.00	1033731.30	8415.37
Total Receipts PH	2428015.00	199365.44	2632.00
Average Daily Enrollment PH	1062	78.25	1
Total Cost Ratio PH	194925.30	23541.31	6700.70
Net Cost Ratio PH	170796.30	19915.63	6140.70
Total Expenditures LD	42195779.00	1462080.00	17230.00
Net Expenditures LD	36226070.00	1231677.10	7416.00
Total Receipts LD	5969709.00	241101.71	6214.00
Average Daily Enrollment LD	5158	174.91	3
Total Cost Ratio LD	130169.20	11307.52	1230.71
Net Cost Ratio LD	92162.62	8653.50	529.71

* Includes Chicago, Collinsville and Peoria

DESCRIPTIVE OF TOTALS FOR DISABILITY AND DELIVERY SYSTEM

VARIABLE	MAXIMUM	MEAN	MINIMUM
Total Expenditures VI	4417196.00	411510.26	6548.73
Net Expenditures VI	3722495.00	426385.79	9968.00
Total Receipts VI	694701.50	72443.86	973.52
Average Daily Enrollment VI	310	32.47	1
Total Cost Ratio VI	26828.00	14731.53	3405.01
Net Cost Ratio VI	24462.25	11729.22	2934.42
Total Expenditures HH	1699790.00	266572.09	418.88
Net Expenditures HH	1462627.00	232879.12	418.88
Total Receipts HH	237192.60	49533.50	7104.06
Average Daily Enrollment HH	138	21.37	1
Total Cost Ratio HH	373744.80	28001.63	418.88
Net Cost Ratio HH	348400.80	24499.29	418.88
Total Expenditures D	1024006.00	524663.03	18208.00
Net Expenditures D	891559.90	458439.72	18208.00
Total Receipts D	132446.70	132446.70	132446.70
Average Daily Enrollment D	57	29.50	2
Total Cost Ratio D	17965.02	15312.51	9104.00
Net Cost Ratio D	16216.00	14150.70	9104.00
Total Expenditure DB	917164.30	917164.30	917164.30
Net Expenditures DB	817511.80	817511.80	817511.80
Total Receipts DB	99652.50	99652.50	99652.50
Average Daily Enrollment DB	77	77	77
Total Cost Ratio DB	11911.22	11911.22	11911.22
Net Cost Ratio DB	10617.04	10617.04	10617.04
Total Expenditures SLI	4060554.00	381907.47	18640.15
Net Expenditures SLI	3559682.00	327806.12	15397.15
Total Receipts SLI	500872.50	57306.42	3243.00
Average Daily Enrollment SLI	358	56	2
Total Cost Ratio SLI	30340.67	7996.33	488.88
Net Cost Ratio SLI	25604.67	6630.94	396.90

* Includes Chicago, Collinsville and Peoria

DESCRIPTIVE OF TOTALS FOR DISABILITY AND DELIVERY SYSTEM

VARIABLE	MAXIMUM	MEAN	MINIMUM
Total Expenditures EH			
Net Expenditures EH			
Total Receipts EH			
Average Daily Enrollment EH			
Total Cost Ratio EH			
Net Cost Ratio BD			
Total Expenditures BD	4753501.00	577411.19	6170.33
Net Expenditures BD	4051824.00	466077.99	6170.33
Total Receipts BD	701677.00	118083.19	2486.00
Average Daily Enrollment BD	270	41.29	1
Total Cost Ratio BD	80502.98	14061.56	4953.20
Net Cost Ratio BD	68343.07	11460.32	1746.30
Total Expenditures OHI	3062068.00	1044708.10	25243.11
Net Expenditures OHI	2584836.00	882130.61	25243.11
Total Receipts OHI	477232.40	243866.19	10500.00
Average Daily Enrollment OHI	257	87	1
Total Cost Ratio OHI	25243.11	17587.38	11914.66
Net Cost Ratio OHI	25243.11	15801.74	10057.73
Total Expenditure EC	1239545.00	228032.62	11766.94
Net Expenditures EC	1081715.00	191960.04	10400.66
Total Receipts EC	229633.20	52545.38	348.09
Average Daily Enrollment EC	66922	1415.48	2
Total Cost Ratio EC	27288.11	11343.67	2461.81
Net Cost Ratio EC	20318.78	9130.45	7.85
Total Expenditures IT			
Net Expenditures IT			
Total Receipts IT			
Average Daily Enrollment IT			
Total Cost Ratio IT			
Net Cost Ratio IT			

* Includes Chicago, Collinsville and Peoria

DESCRIPTIVE OF TOTALS FOR DISABILITY AND DELIVERY SYSTEM

VARIABLE	MAXIMUM	MEAN	MINIMUM
Total Expenditures CC	11048279.00	706721.76	25490.00
Net Expenditures CC	9350304.00	587747.02	17490.00
Total Receipts CC	1697975.00	125432.67	7104.00
Average Daily Enrollment CC	2254	98.19	2
Total Cost Ratio CC	1063678	28297.47	19.11
Net Cost Ratio CC	807592.90	20835.45	14.32

* Includes Chicago, Collinsville and Peoria

DISABILITY AND DELIVERY METHOD - NUMBER OF DISTRICTS REPORTING

DISABILITY AND DELIVERY METHOD	DISTRICTS REPORTING	DISABILITY AND DELIVERY METHOD	DISTRICTS REPORTING
PMH Regular Class	2	LD Regular Class	7
PMH Resource Class		LD Resource Class	19
PMH Self-Contained	7	LD Self-Contained	18
PMH Special School	10	LD Special School	2
PMH Combined Class	1	LD Combined Class	3
TMH Regular Class	2	VI Regular Class	7
TMH Resource Class	1	VI Resource Class	3
TMH Self-Contained	21	VI Self-Contained	3
TMH Special School	8	VI Special School	
TMH Combined Class	2	VI Combined Class	2
EMH Regular Class		HH Regular Class	7
EMH Resource Class	3	HH Resource Class	4
EMH Self-Contained	22	HH Self-Contained	17
EMH Special School		HH Special School	1
EMH Combined Class	1	HH Combined Class	1
PH Regular Class	6	D Regular Class	
PH Resource Class	2	D Resource Class	
PH Self-Contained	8	D Self-Contained	3
PH Special School	1	D Special School	
PH Combined Class	6	D Combined Class	1

* Includes Chicago, Collinsville and Peoria

DISABILITY AND DELIVERY METHOD - NUMBER OF DISTRICTS REPORTING

DISABILITY AND DELIVERY METHOD	DISTRICTS REPORTING	DISABILITY AND DELIVERY METHOD	DISTRICTS REPORTING
DB Regular Class		OHI Regular Class	
DB Resource Class		OHI Resource Class	
DB Self-Contained	1	OHI Self-Contained	2
DB Special School		OHI Special School	
DB Combined Class		OHI Combined Class	1
SLI Regular Class	4	EC Regular Class	6
SLI Resource Class	2	EC Resource Class	1
SLI Self-Contained	8	EC Self-Contained	42
SLI Special School		EC Special School	
SLI Combined Class	7	EC Combined Class	
BD Regular Class		CC Regular Class	10
BD Resource Class	1	CC Resource Class	36
BD Self-Contained	43	CC Self-Contained	50
BD Special School	9	CC Special School	5
BD Combined Class	3	CC Combined Class	7

*Includes Chicago, Collinsville and Peoria

DISABILITY AND DELIVERY METHOD - NUMBER OF DISTRICTS REPORTING

DISABILITY AND DELIVERY METHOD	DISTRICTS REPORTING	DISABILITY AND DELIVERY METHOD	DISTRICTS REPORTING
PMH Regular Class	2	LD Regular Class	7
PMH Resource Class		LD Resource Class	18
PMH Self-Contained	6	LD Self-Contained	18
PMH Special School	10	LD Special School	2
PMH Combined Class	1	LD Combined Class	2
TMH Regular Class	2	VI Regular Class	7
TMH Resource Class	1	VI Resource Class	3
TMH Self-Contained	19	VI Self-Contained	2
TMH Special School	8	VI Special School	
TMH Combined Class	1	VI Combined Class	1
EMH Regular Class		HH Regular Class	7
EMH Resource Class	3	HH Resource Class	3
EMH Self-Contained	21	HH Self-Contained	17
EMH Special School		HH Special School	1
EMH Combined Class		HH Combined Class	1
PH Regular Class	6	D Regular Class	
PH Resource Class	2	D Resource Class	
PH Self-Contained	7	D Self-Contained	3
PH Special School	1	D Special School	
PH Combined Class	5	D Combined Class	1

DISABILITY AND DELIVERY METHOD - NUMBER OF DISTRICTS REPORTING

DISABILITY AND DELIVERY METHOD	DISTRICTS REPORTING	DISABILITY AND DELIVERY METHOD	DISTRICTS REPORTING
DB Regular Class		OHI Regular Class	
DB Resource Class		OHI Resource Class	
DB Self-Contained	1	OHI Self-Contained	2
DB Special School		OHI Special School	
DB Combined Class		OHI Combined Class	
SLI Regular Class	4	EC Regular Class	6
SLI Resource Class	1	EC Resource Class	1
SLI Self-Contained	8	EC Self-Contained	40
SLI Special School		EC Special School	
SLI Combined Class	6	EC Combined Class	
BD Regular Class		CC Regular Class	8
BD Resource Class	1	CC Resource Class	36
BD Self-Contained	41	CC Self-Contained	49
BD Special School	9	CC Special School	5
BD Combined Class	2	CC Combined Class	6

APPENDIX

TABLE 1: TOTAL EXPENDITURE RATIO (TOTAL EXPENDITURES/ADE)
(DATA INCLUDES CHICAGO, ET AL.)

	MEDIAN PER CAPITA TUITION (PCT) = $3,854						MEAN PCT = $4,316	
DISABILITY CATEGORY	RANGE FOR MIDDLE 75%		RANGE FOR MIDDLE 50%		MEDIAN EXPENDITURE		MEAN EXPENDITURE	
PMH	$11,861 - $22,011		$14,813 - $19,461		$16,495	4.3	$16,655	3.9
TMH	$7,171 - $16,192		$7,818 - $13,459		$10,684	2.8	$12,528	2.9
EMH	$5,356 - $21,743		$6,532 - $13,991		$8,928	2.3	$14,137	3.3
PH	$8,901 - $20,602		$11,102 - $17,547		$15,452	4.0	$23,541	5.5
LD	$3,476 - $14,443		$5,426 - $12,049		$8,285	2.1	$11,308	2.6
VI	$3,838 - $25,595		$8,623 - $22,875		$14,050	3.6	$14,732	3.4
HH	$2,244 - $36,871		$8,535 - $13,923		$11,501	3.0	$28,002	6.5
D	SEE MIDDLE 50% RANGE		$10,882 - $17,965		$17,091	4.4	$15,313	3.5
DB	SEE MEAN EXPENDITURE						$11,911	2.8
SLI	$841 - $18,472		$1,645 - $10,954		$6,780	1.8	$7,996	1.9
BD	$7,974 - $17,172		$9,500 - $15,437		$12,471	3.2	$14,062	3.3
OHI	SEE MEDIAN EXPENDITURE				$15,604	4.0	$17,587	4.1
EC	$4,759 - $18,926		$6,874 - $14,653		$10,474	2.7	$11,344	2.6
IT	INSUFFICIENT DATA							
CC	$4,758	- $16,684	$6,544	- $12,031	$8,715	2.3	$28,297	6.6

TABLE 2: NET EXPENDITURE RATIO (NET EXPENDITURES/ADE)
(DATA INCLUDES CHICAGO, ET AL.)

	MEDIAN PER CAPITA TUITION (PCT) = $3,854						MEAN PCT = $4,316	
DISABILITY CATEGORY	RANGE FOR MIDDLE 75%		RANGE FOR MIDDLE 50%		MEDIAN EXPENDITURE		MEAN EXPENDITURE	
PMH	$10,033 - $18,793		$11,522 - $18,692		$13,319	3.5	$13,823	3.2
TMH	$6,074 - $14,996		$7,314 - $10,681		$8,777	2.3	$10,060	2.3
EMH	$4,234 - $18,016		$5,416 - $44,626		$7,372	1.9	$11,857	2.7
PH	$7,616 - $17,063		$8,502 - $13,954		$12,963	3.4	$19,916	4.6
LD	$2,790 - $10,470		$4,456 - $9,064		$6,834	1.8	$8,654	2.0
VI	$3,838 - $25,595		$6,699 - $18,828		$13,097	3.4	$16,631	3.9
HH	$2,140 - $25,956		$6,991 - $13,291		$9,390	2.4	$24,499	5.7
D	SEE MEDIAN EXPENDITURE		$10,738 - $16,072		$15,641	4.1	$14,151	3.3
DB	SEE MEAN EXPENDITURE						$10,617	2.5
SLI	$734 - $15,927		$1,406 - $8,736		$5,611	1.5	$6,631	1.5
BD	$6,172 - $15,000		$7,775 - $11,210		$9,877	2.6	$11,460	2.7
OHI	SEE MEDIAN EXPENDITURE				$12,104	3.1	$15,802	3.7
EC	$4,075 - $15,826		$5,029 - $12,755		$8,533	2.2	$9,130	2.1
IT	INSUFFICIENT DATA							
CC	$3,996 - $12,828		$5,078 - $10,040		$7,018	1.8	$20,835	4.8

TABLE 3: TOTAL EXPENDITURE RATIO (TOTAL EXPENDITURES/ADE)
(DATA EXCLUDES CHICAGO, ET AL.)

	MEDIAN PER CAPITA TUITION (PCT) = $3,828				MEAN PCT = $4,326	
DISABILITY CATEGORY	RANGE FOR MIDDLE 75%	RANGE FOR MIDDLE 50%	MEDIAN EXPENDITURE		MEAN EXPENDITURE	
PMH	$11,392 - $22,012	$14,814 - $19,511	$16,569	4.3	$16,757	3.9
TMH	$7,171 - $19,661	$7,600 - $13,459	$10,846	2.8	$12,663	2.9
EMH	$5,184 - $23,241	$6,677 - $14,081	$9,797	2.6	$14,701	3.4
PH	$8,819 - $22,383	$10,836 - $17,548	$15,213	4.0	$24,306	5.6
LD	$3,470 - $14,598	$5,076 - $12,182	$8,283	2.2	$11,437	2.6
VI	$3,730 - $25,903	$7,586 - $21,816	$13,639	3.6	$14,142	3.3
HH	$2,245 - $36,872	$8,535 - $13,923	$11,501	3.0	$28,002	6.5
D	SEE MIDDLE 50% RANGE	$10,882 - $17,965	$17,091	4.5	$15,313	3.5
DB	SEE MEAN EXPENDITURE				$11,911	2.8
SLI	$790 - $13,337	$1,434 - $9,758	$4,803	1.3	$6,644	1.5
BD	$8,234 - $17,497	$9,655 - $15,624	$12,547	3.3	$14,240	3.3
OHI	SEE MEDIAN EXPENDITURE		$20,424	5.3	$20,424	4.7
EC	$5,351 - $19,111	$7,033 - $14,857	$10,598	2.8	$11,509	2.7
IT	INSUFFICIENT DATA					
CC	$4,757 - $17,417	$6,440 - $11,987	$8,648	2.3	$28,942	6.7

TABLE 4: NET EXPENDITURE RATIO (NET EXPENDITURES/ADE)
(DATA EXCLUDES CHICAGO, ET AL.)

	MEDIAN PER CAPITA TUITION (PCT) = $3,828				MEAN PCT = $4,326	
DISABILITY CATEGORY	RANGE FOR MIDDLE 75%	RANGE FOR MIDDLE 50%	MEDIAN EXPENDITURE		MEAN EXPENDITURE	
PMH	$9,858 - $18,802	$12,253 - $18,709	$13,405	3.5	$13,984	3.2
TMH	$6,074 - $15,089	$6,383 - $12,624	$8,916	2.3	$10,151	2.3
EMH	$4,151 - $19,076	$5,507 - $12,036	$7,608	2.0	$12,321	2.8
PH	$7,603 - $18,058	$8,383 - $13,769	$12,583	3.3	$20,595	4.8
LD	$2,745 - $10,815	$4,143 - $9,366	$6,628	1.7	$8,718	2.0
VI	$5,418 - $31,219	$6,545 - $18,236	$13,097	3.4	$15,333	3.5
HH	$2,141 - $25,956	$6,992 - $13,291	$9,390	2.5	$24,499	5.7
D	SEE MIDDLE 50% RANGE	$10,738 - $16,072	$15,641	4.1	$14,151	3.3
DB	SEE MEAN EXPENDITURE				$10,617	2.5
SLI	$719 - $11,284	$1,184 - $7,848	$3,610	0.9	$5,458	1.3
BD	$6,171 - $15,005	$7,780 - $11,210	$9,917	2.6	$11,600	2.7
OHI	SEE MEDIAN EXPENDITURE		$18,674	4.9	$18,674	4.3
EC	$3,775 - $15,879	$5,132 - $12,803	$8,739	2.3	$9,254	2.1
IT	INSUFFICIENT DATA					
CC	$3,964 - $13,376	$5,012 - $10,006	$6,944	1.8	$21,273	4.9

TABLE 1A: TOTAL EXPENDITURE RATIO (TOTAL EXPENDITURES/ADE)
(DATA INCLUDES CHICAGO, ET AL.)

REGION 1 (NORTHEAST) TOTAL EXPENDITURE RATIO								
	MEDIAN PER CAPITA TUITION (PCT) = $4,824						MEAN PCT = $5,369	
PMH	$14,145 - $22,012		$14,814 - $20,249		$16,642	3.4	$17,563	3.3
TMH	$10,163 - $19,661		$10,408 - $14,779		$13,040	2.7	$13,167	2.5
EMH	$6,801 - $24,379		$8,987 - $17,274		$10,696	2.2	$19,032	3.5
PH	$10,087 - $25,054		$11,155 - $17,548		$15,781	3.3	$17,179	5.1
LD	$7,116 - $16,565		$8,178 - $13,397		$9,160	1.9	$17,566	3.3
VI	SEE MIDDLE 50% RANGE		$7,480 - $20,493		$13,944	2.9	$14,009	2.6
HH	$7,115 - $16,726		$8,972 - $12,295		$11,501	2.4	$33,226	6.2
D	SEE MEDIAN EXPENDITURE				$17,965	3.7	$17,382	3.2
DB	SEE MEAN EXPENDITURE						$11,911	2.2
SLI	$1,079 - $11,537		$1,857 - $10,566		$6,780	1.4	$6,224	1.2
BD	$8,385 - $25,262		$10,506 - $16,528		$13,776	2.9	$16,808	3.1
OHI	SEE MEDIAN EXPENDITURE				$18,579	3.9	$18,579	3.5
EC	$10,213 - $19,926		$13,796 - $17,505		$14,607	3.0	$15,151	2.8
IT	INSUFFICIENT DATA							
CC	$6,985 - $24,826		$8,729 - $13,404		$10,546	2.2	$25,402	4.7

REGION 2 (NORTHWEST) TOTAL EXPENDITURE RATIO						
	MEDIAN PER CAPITA TUITION (PCT) = $3,563				MEAN PCT = $3,606	
PMH	SEE MEDIAN EXPENDITURE		$19,559	5.5	$19,558	5.4
TMH	SEE MEDIAN EXPENDITURE		$11,009	3.1	$14,203	3.9
EMH	SEE MEDIAN EXPENDITURE		$5,832	1.6	$5,832	1.6
PH	SEE MEAN EXPENDITURE				$6,701	1.9
LD	SEE MEDIAN EXPENDITURE		$6,634	1.9	$6,829	1.9
VI	SEE MEDIAN EXPENDITURE		$22,388	6.3	$22,389	6.2
HH	SEE MEDIAN EXPENDITURE		$23,669	6.6	$22,708	6.3
D	SEE MEAN EXPENDITURE				$9,104	2.5
DB	INSUFFICIENT DATA					
SLI	SEE MEAN EXPENDITURE				$9,758	2.7
BD	SEE MIDDLE 50% RANGE	$8,387 - $10,904	$9,427	2.6	$9,573	2.7
OHI	INSUFFICIENT DATA					
EC	SEE MEDIAN EXPENDITURE		$7,327	2.1	$12,359	3.4
IT	INSUFFICIENT DATA					
CC	$1,659 - $10,991	$4,668 - $8,245	$6,538	1.8	$6,405	1.8

REGION 3 (WESTCENTRAL) TOTAL EXPENDITURE RATIO						
	MEDIAN PER CAPITA TUITION (PCT) = $3,854				MEAN PCT = $3,640	
PMH	SEE MEAN EXPENDITURE				$14,826	4.1
TMH	SEE MIDDLE 50% RANGE	$7,059 - $13,511	$10,610	2.8	$10,511	2.9
EMH	SEE MIDDLE 50% RANGE	$5,288 - $8,527	$6,029	1.6	$6,615	1.8
PH	SEE MIDDLE 50% RANGE	$10,413 - $17,149	$14,764	3.8	$14,108	3.9
LD	SEE MIDDLE 50% RANGE	$6,275 - $14,901	$8,987	2.3	$10,268	2.8
VI	SEE MEDIAN EXPENDITURE		$14,050	3.6	$15,183	4.2
HH	SEE MEDIAN EXPENDITURE		$10,916	2.8	$10,916	3.0
D	INSUFFICIENT DATA					
DB	INSUFFICIENT DATA					
SLI	SEE MEAN EXPENDITURE				$4,803	1.3
BD	SEE MIDDLE 50% RANGE	$8,226 - $12,732	$11,962	3.1	$10,620	2.9
OHI	SEE MEAN EXPENDITURE				$15,604	4.3
EC	SEE MIDDLE 50% RANGE	$4,635 - $8,753	$6,063	1.6	$6,487	1.8
IT	INSUFFICIENT DATA					
CC	$3,871 - $17,417	$6,706 - $12,743	$8,591	2.2	$9,647	2.7

TABLE 1A: TOTAL EXPENDITURE RATIO (TOTAL EXPENDITURES/ADE)
(DATA INCLUDES CHICAGO, ET AL.)

REGION 4 (EASTCENTRAL) TOTAL EXPENDITURE RATIO						
	MEDIAN PER CAPITA TUITION (PCT) = $3,959				MEAN PCT = $3,870	
PMH	SEE MEAN EXPENDITURE				$15,164	3.9
TMH	SEE MEDIAN EXPENDITURE		$7,057	1.8	$7,057	1.8
EMH	INSUFFICIENT DATA					
PH	INSUFFICIENT DATA					
LD	SEE MEDIAN EXPENDITURE		$3,573	0.9	$3,052	0.8
VI	SEE MEAN EXPENDITURE				$6,549	1.7
HH	SEE MEDIAN EXPENDITURE		$1,310	0.3	$1,310	0.3
D	INSUFFICIENT DATA					
DB	INSUFFICIENT DATA					
SLI	SEE MEAN EXPENDITURE				$687	0.2
BD	SEE MEDIAN EXPENDITURE		$8,352	2.1	$8,352	2.2
OHI	INSUFFICIENT DATA					
EC	SEE MEDIAN EXPENDITURE		$7,730	2.0	$9,058	2.3
IT	INSUFFICIENT DATA					
CC	SEE MEDIAN EXPENDITURE		$3,798	1.0	$3,179	0.8
REGION 5 (SOUTHWEST) TOTAL EXPENDITURE RATIO						
	MEDIAN PER CAPITA TUITION (PCT) = $3,163				MEAN PCT = $3,144	
PMH	SEE MEDIAN EXPENDITURE		$16,495	5.2	$15,030	4.8
TMH	SEE MIDDLE 50% RANGE	$8,947 - $29,855	$10,284	3.3	$17,578	5.6
EMH	SEE MEAN EXPENDITURE				$7,476	2.4
PH	INSUFFICIENT DATA					
LD	SEE MIDDLE 50% RANGE	$7,071 - $13,153	$9,239	2.9	$10,027	3.2
VI	SEE MEAN EXPENDITURE				$25,595	8.1
HH	SEE MEDIAN EXPENDITURE		$45,248	14.3	$45,248	14.4
D	INSUFFICIENT DATA					
DB	INSUFFICIENT DATA					
SLI	SEE MEDIAN EXPENDITURE		$29,410	9.3	$29,410	9.4
BD	SEE MIDDLE 50% RANGE	$9,368 - $15,686	$13,931	4.4	$12,640	4.0
OHI	INSUFFICIENT DATA					
EC	$4,662 - $10,264	$4,965 - $7,815	$7,228	2.3	$6,931	2.2
IT	INSUFFICIENT DATA					
CC	$4,225 - $275,293	$5,603 - $9,054	$7,508	2.4	$88,488	28.1
REGION 6 (SOUTHEAST) TOTAL EXPENDITURE RATIO						
	MEDIAN PER CAPITA TUITION (PCT) = $3,401				MEAN PCT = $3,428	
PMH	SEE MEAN EXPENDITURE				$9,981	2.9
TMH	SEE MEDIAN EXPENDITURE		$6,377	1.9	$7,557	2.2
EMH	SEE MEDIAN EXPENDITURE		$6,946	2.0	$5,822	1.7
PH	INSUFFICIENT DATA					
LD	SEE MIDDLE 50% RANGE	$3,460 - $7,885	$7,379	2.2	$6,403	1.9
VI	SEE MEDIAN EXPENDITURE		$7,226	2.1	$7,226	2.1
HH	SEE MEDIAN EXPENDITURE		$20,675	6.1	$20,675	6.0
D	INSUFFICIENT DATA					
DB	INSUFFICIENT DATA					
SLI	SEE MEAN EXPENDITURE				$489	0.1
BD	SEE MEDIAN EXPENDITURE		$7,195	2.1	$9,187	2.7
OHI	INSUFFICIENT DATA					
EC	SEE MEDIAN EXPENDITURE		$7,477	2.2	$6,528	1.9
IT	INSUFFICIENT DATA					
CC	SEE MIDDLE 50% RANGE	$4,684 - $7,164	$5,549	1.6	$6,038	1.8

TABLE 2A: NET EXPENDITURE RATIO (NET EXPENDITURES/ADE)
(DATA INCLUDES CHICAGO, ET AL.)

REGION 1 (NORTHEAST) NET EXPENDITURE RATIO				
	MEDIAN PER CAPITA TUITION (PCT) = $4,824			MEAN PCT = $5,369
PMH	$11,600 - $18,802	$12,497 - $18,762	$13,659 2.8	$14,887 2.8
TMH	$7,314 - $15,089	$8,777 - $12,847	$10,681 2.2	$11,194 2.1
EMH	$5,920 - $19,960	$7,506 - $14,845	$9,086 1.9	$16,152 3.0
PH	$8,286 - $19,550	$8,766 - $14,048	$13,677 2.8	$23,035 4.3
LD	$5,869 - $13,256	$6,394 - $9,828	$8,000 1.7	$13,556 2.5
VI	SEE MIDDLE 50% RANGE	$10,681 - $31,219	$16,263 3.4	$20,912 3.9
HH	$4,534 - $15,949	$7,593 - $11,576	$9,390 1.9	$30,181 5.6
D	SEE MEDIAN EXPENDITURE		$15,641 3.2	$15,833 2.9
DB	SEE MEAN EXPENDITURE			$10,617 2.0
SLI	$919 - $9,943	$1,629 - $7,848	$5,611 1.2	$5,158 1.0
BD	$7,534 - $22,614	$8,732 - $14,951	$10,847 2.2	$14,253 2.7
OHI	SEE MEDIAN EXPENDITURE		$17,650 3.7	$17,650 3.3
EC	$7,266 - $16,141	$11,038 - $15,082	$12,465 2.6	$12,054 2.2
IT	INSUFFICIENT DATA			
CC	$5,860 - $20,747	$7,215 - $12,015	$8,699 1.8	$17,720 3.3
REGION 2 (NORTHWEST) NET EXPENDITURE RATIO				
	MEDIAN PER CAPITA TUITION (PCT) = $3,563			MEAN PCT = $3,606
PMH	SEE MEDIAN EXPENDITURE		$15,107 4.2	$15,107 4.2
TMH	SEE MEDIAN EXPENDITURE		$8,515 2.4	$11,094 3.1
EMH	SEE MEDIAN EXPENDITURE		$3,858 1.1	$3,858 1.1
PH	SEE MEAN EXPENDITURE			$6,141 1.7
LD	SEE MIDDLE 50% RANGE	$2,491 - $7,464	$4,781 1.3	$4,778 1.3
VI	SEE MEDIAN EXPENDITURE		$17,902 5.0	$17,902 5.0
HH	SEE MEDIAN EXPENDITURE		$17,624 4.9	$17,176 4.8
D	SEE MEAN EXPENDITURE			$9,104 2.5
DB	INSUFFICIENT DATA			
SLI	SEE MEAN EXPENDITURE			$8,425 2.3
BD	SEE MIDDLE 50% RANGE	$6,693 - $8,313	$7,307 2.1	$7,438 2.1
OHI	INSUFFICIENT DATA			
EC	SEE MEDIAN EXPENDITURE		$4,076 1.1	$8,952 2.5
IT	INSUFFICIENT DATA			
CC	$1,352 - $8,698	$3,844 - $5,932	$4,718 1.3	$4,899 1.4
REGION 3 (WESTCENTRAL) NET EXPENDITURE RATIO				
	MEDIAN PER CAPITA TUITION (PCT) = $3,854			MEAN PCT = $3,640
PMH	SEE MEAN EXPENDITURE			$10,932 3.0
TMH	SEE MIDDLE 50% RANGE	$6,113 - $10,136	$9,034 2.3	$8,346 2.3
EMH	SEE MIDDLE 50% RANGE	$4,351 - $6,816	$5,134 1.3	$5,433 1.5
PH	SEE MIDDLE 50% RANGE	$8,766 - $13,978	$12,237 3.2	$11,660 3.2
LD	SEE MIDDLE 50% RANGE	$4,975 - $10,643	$7,557 2.0	$7,758 2.1
VI	SEE MEDIAN EXPENDITURE		$11,418 3.0	$18,647 5.1
HH	SEE MEDIAN EXPENDITURE		$7,070 1.8	$7,070 1.9
D	INSUFFICIENT DATA			
DB	INSUFFICIENT DATA			
SLI	SEE MEAN EXPENDITURE			$3,610 1.0
BD	SEE MIDDLE 50% RANGE	$3,752 - $9,876	$9,137 2.4	$7,529 2.1
OHI	SEE MEAN EXPENDITURE			$12,104 3.3
EC	SEE MIDDLE 50% RANGE	$4,181 - $7,174	$5,029 1.3	$5,246 1.4
IT	INSUFFICIENT DATA			
CC	$2,778 - $12,770	$5,201 - $9,846	$6,328 1.6	$7,369 2.0

TABLE 2A: NET EXPENDITURE RATIO (NET EXPENDITURES/ADE)
(DATA INCLUDES CHICAGO, ET AL.)

REGION 4 (EASTCENTRAL) NET EXPENDITURE RATIO					
	MEDIAN PER CAPITA TUITION (PCT) = $3,959			MEAN PCT = $3,870	
PMH	SEE MEAN EXPENDITURE			$15,164	3.9
TMH	SEE MEDIAN EXPENDITURE	$6,431	1.6	$6,431	1.7
EMH	INSUFFICIENT DATA				
PH	INSUFFICIENT DATA				
LD	SEE MEDIAN EXPENDITURE	$1,751	0.4	$2,287	0.6
VI	SEE MEAN EXPENDITURE			$13,097	3.4
HH	SEE MEDIAN EXPENDITURE	$1,101	0.3	$1,101	0.3
D	INSUFFICIENT DATA				
DB	INSUFFICIENT DATA				
SLI	SEE MEAN EXPENDITURE			$687	0.2
BD	SEE MEDIAN EXPENDITURE	$7,828	2.0	$7,828	2.0
OHI	INSUFFICIENT DATA				
EC	SEE MEDIAN EXPENDITURE	$5,883	1.5	$7,231	1.9
IT	INSUFFICIENT DATA				
CC	SEE MEDIAN EXPENDITURE	$2,946	0.7	$2,655	0.7
REGION 5 (SOUTHWEST) NET EXPENDITURE RATIO					
	MEDIAN PER CAPITA TUITION (PCT) = $3,163			MEAN PCT = $3,144	
PMH	SEE MEDIAN EXPENDITURE	$13,492	4.3	$14,029	4.5
TMH	SEE MIDDLE 50% RANGE $7,222 - $21,238	$8,320	2.6	$13,048	4.2
EMH	SEE MEAN EXPENDITURE			$6,072	1.9
PH	INSUFFICIENT DATA				
LD	SEE MIDDLE 50% RANGE $5,000 - $9,248	$7,617	2.4	$7,739	2.5
VI	SEE MEAN EXPENDITURE			$9,968	3.2
HH	SEE MEDIAN EXPENDITURE	$30,606	9.7	$30,606	9.7
D	INSUFFICIENT DATA				
DB	INSUFFICIENT DATA				
SLI	SEE MEDIAN EXPENDITURE	$24,378	7.7	$24,378	7.8
BD	SEE MIDDLE 50% RANGE $8,047 - $11,210	$10,478	3.3	$9,703	3.1
OHI	INSUFFICIENT DATA				
EC	$2,634 - $7,747 $3,199 - $6,817	$4,995	1.6	$5,043	1.6
IT	INSUFFICIENT DATA				
CC	$3,616 - $208,271 $4,862 - $7,428	$6,144	1.9	$67,558	21.5
REGION 6 (SOUTHEAST) NET EXPENDITURE RATIO					
	MEDIAN PER CAPITA TUITION (PCT) = $3,401			MEAN PCT = $3,428	
PMH	SEE MEAN EXPENDITURE			$2,055	0.6
TMH	SEE MEDIAN EXPENDITURE	$5,297	1.6	$5,336	1.6
EMH	SEE MEDIAN EXPENDITURE	$5,557	1.6	$4,773	1.4
PH	INSUFFICIENT DATA				
LD	SEE MIDDLE 50% RANGE $2,860 - $6,612	$5,781	1.7	$5,053	1.5
VI	SEE MEDIAN EXPENDITURE	$4,590	1.3	$4,590	1.3
HH	SEE MEAN EXPENDITURE			$24,998	7.3
D	INSUFFICIENT DATA				
DB	INSUFFICIENT DATA				
SLI	SEE MEAN EXPENDITURE			$397	0.1
BD	SEE MEDIAN EXPENDITURE	$5,917	1.7	$6,073	1.8
OHI	INSUFFICIENT DATA				
EC	SEE MEDIAN EXPENDITURE	$7,112	2.1	$7,112	2.1
IT	INSUFFICIENT DATA				
CC	SEE MIDDLE 50% RANGE $3,887 - $5,421	$4,204	1.2	$4,743	1.4

TABLE 3A: TOTAL EXPENDITURE RATIO (TOTAL EXPENDITURES/ADE)
(DATA EXCLUDES CHICAGO, ET AL.)

REGION 1 (NORTHEAST) TOTAL EXPENDITURE RATIO								
	MEDIAN PER CAPITA TUITION (PCT) = $4,848						MEAN PCT = $5,385	
PMH	$14,145 - $22,012		$14,814 - $20,249		$16,642	3.4	$17,563	3.3
TMH	$7,171 - $14,996		$7,818 - $14,779		$13,040	2.7	$13,595	2.5
EMH	$6,774 - $24,434		$10,290 - $18,000		$11,102	2.3	$19,731	3.7
PH	$9,913 - $46,288		$11,138 - $17,644		$16,664	3.4	$28,019	5.2
LD	$7,113 - $16,813		$8,177 - $13,876		$9,467	2.0	$18,192	3.4
VI	SEE MIDDLE 50% RANGE		$6,266 - $21,816		$13,639	2.8	$13,961	2.6
HH	$7,115 - $16,726		$8,972 - $12,295		$11,501	2.4	$33,226	6.2
D	SEE MEDIAN EXPENDITURE				$17,965	3.7	$17,382	3.2
DB	SEE MEAN EXPENDITURE						$11,911	2.2
SLI	$1,055 - $11,987		$1,751 - $9,470		$4,880	1.0	$5,859	1.1
BD	$8,966 - $25,433		$10,524 - $16,740		$13,789	2.8	$17,144	3.2
OHI	SEE MEDIAN EXPENDITURE				$18,579	3.8	$25,243	4.7
EC	$10,213 - $19,926		$13,796 - $17,505		$14,607	3.0	$15,151	2.8
IT	INSUFFICIENT DATA							
CC	$6,965 - $25,197		$8,715 - $13,185		$10,254	2.1	$25,707	4.8
REGION 2 (NORTHWEST) TOTAL EXPENDITURE RATIO								
	MEDIAN PER CAPITA TUITION (PCT) = $3,563						MEAN PCT = $3,606	
PMH	SEE MEDIAN EXPENDITURE				$19,558	5.5	$19,558	5.4
TMH	SEE MEDIAN EXPENDITURE				$11,009	3.1	$14,203	3.9
EMH	SEE MEDIAN EXPENDITURE				$5,832	1.6	$5,832	1.6
PH	SEE MEAN EXPENDITURE						$6,701	1.9
LD	SEE MEDIAN EXPENDITURE		$3,008 - $10,911		$6,634	1.9	$6,829	1.9
VI	SEE MEDIAN EXPENDITURE				$22,388	6.3	$22,388	6.2
HH	SEE MEDIAN EXPENDITURE				$23,668	6.6	$22,708	6.3
D	SEE MEAN EXPENDITURE						$9,104	2.5
DB	INSUFFICIENT DATA							
SLI	SEE MEAN EXPENDITURE						$9,758	2.7
BD	SEE MIDDLE 50% RANGE		$8,387 - $10,904		$9,427	2.6	$9,573	2.7
OHI	INSUFFICIENT DATA							
EC	SEE MEDIAN EXPENDITURE				$7,327	2.1	$12,359	3.4
IT	INSUFFICIENT DATA							
CC	$1,659 - $10,991		$4,668 - $8,245		$6,538	1.8	$6,405	1.8
REGION 3 (WESTCENTRAL) TOTAL EXPENDITURE RATIO								
	MEDIAN PER CAPITA TUITION (PCT) = $3,712						MEAN PCT = $3,621	
PMH	INSUFFICIENT DATA							
TMH	SEE MIDDLE 50% RANGE		$6,518 - $13,438		$10,537	2.8	$10,090	2.8
EMH	SEE MEDIAN EXPENDITURE				$5,860	1.6	$6,754	1.9
PH	SEE MEDIAN EXPENDITURE				$14,579	3.9	$12,851	3.5
LD	SEE MIDDLE 50% RANGE		$5,731 - $15,245		$10,787	2.9	$10,588	2.9
VI	SEE MEDIAN EXPENDITURE				$11,337	3.1	$11,337	3.1
HH	SEE MEDIAN EXPENDITURE				$10,916	2.9	$10,916	3.0
D	INSUFFICIENT DATA							
DB	INSUFFICIENT DATA							
SLI	SEE MEAN EXPENDITURE						$4,803	1.3
BD	SEE MIDDLE 50% RANGE		$7,408 - $12,650		$11,040	3.0	$10,102	2.8
OHI	SEE MEAN EXPENDITURE						$15,604	4.3
EC	SEE MIDDLE 50% RANGE		$4,373 - $6,891		$5,845	1.6	$5,822	1.6
IT	INSUFFICIENT DATA							
CC	$3,353 - $17,662		$6,624 - $13,894		$7,926	2.1	$9,514	2.6

TABLE 3A: TOTAL EXPENDITURE RATIO (TOTAL EXPENDITURES/ADE)
(DATA EXCLUDES CHICAGO, ET AL.)

REGION 4 (EASTCENTRAL) TOTAL EXPENDITURE RATIO						
	MEDIAN PER CAPITA TUITION (PCT) = $3,959				MEAN PCT = $3,870	
PMH	INSUFFICIENT DATA					
TMH	SEE MEDIAN EXPENDITURE		$7,057	1.8	$7,057	1.8
EMH	INSUFFICIENT DATA					
PH	INSUFFICIENT DATA					
LD	SEE MEDIAN EXPENDITURE		$3,573	0.9	$3,052	0.8
VI	INSUFFICIENT DATA					
HH	SEE MEDIAN EXPENDITURE		$1,310	0.3	$1,310	0.3
D	INSUFFICIENT DATA					
DB	INSUFFICIENT DATA					
SLI	SEE MEAN EXPENDITURE				$687	0.2
BD	SEE MEDIAN EXPENDITURE		$8,352	2.1	$8,352	2.2
OHI	INSUFFICIENT DATA					
EC	SEE MEDIAN EXPENDITURE		$7,730	2.0	$4,058	1.0
IT	INSUFFICIENT DATA					
CC	SEE MEDIAN EXPENDITURE		$3,798	1.0	$3,179	0.8
REGION 5 (SOUTHWEST) TOTAL EXPENDITURE RATIO						
	MEDIAN PER CAPITA TUITION (PCT) = $3,141				MEAN PCT = $3,133	
PMH	SEE MEDIAN EXPENDITURE		$16,495	5.3	$15,030	4.8
TMH	SEE MIDDLE 50% RANGE	$8,434 - $39,043	$10,881	3.5	$17,578	5.6
EMH	SEE MEAN EXPENDITURE				$7,476	2.4
PH	INSUFFICIENT DATA					
LD	SEE MIDDLE 50% RANGE	$7,071 - $13,153	$9,239	2.9	$10,027	3.2
VI	SEE MEAN EXPENDITURE				$25,595	8.2
HH	SEE MEDIAN EXPENDITURE		$45,248	14.4	$45,248	14.4
D	INSUFFICIENT DATA					
DB	INSUFFICIENT DATA					
SLI	SEE MEAN EXPENDITURE				$28,480	9.1
BD	SEE MIDDLE 50% RANGE	$8,302 - $15,686	$13,931	4.4	$12,733	4.1
OHI	INSUFFICIENT DATA					
EC	SEE MIDDLE 50% RANGE	$5,585 - $7,927	$7,228	2.3	$7,241	2.3
IT	INSUFFICIENT DATA					
CC	$4,075 - $406,690	$5,484 - $9,308	$7,508	2.4	$95,222	30.4
REGION 6 (SOUTHEAST) TOTAL EXPENDITURE RATIO						
	MEDIAN PER CAPITA TUITION (PCT) = $3,401				MEAN PCT = $3,428	
PMH	SEE MEAN EXPENDITURE				$9,981	2.9
TMH	SEE MEDIAN EXPENDITURE		$6,377	1.9	$7,557	2.2
EMH	SEE MEDIAN EXPENDITURE		$6,946	2.0	$5,822	1.7
PH	INSUFFICIENT DATA					
LD	SEE MIDDLE 50% RANGE	$3,460 - $7,885	$7,379	2.2	$6,403	1.9
VI	SEE MEDIAN EXPENDITURE		$7,226	2.1	$7,226	2.1
HH	SEE MEDIAN EXPENDITURE		$20,675	6.1	$20,675	6.0
D	INSUFFICIENT DATA					
DB	INSUFFICIENT DATA					
SLI	SEE MEAN EXPENDITURE				$439	0.1
BD	SEE MEDIAN EXPENDITURE		$7,195	2.1	$9,187	2.7
OHI	INSUFFICIENT DATA					
EC	SEE MEDIAN EXPENDITURE		$7,477	2.2	$6,528	1.9
IT	INSUFFICIENT DATA					
CC	SEE MIDDLE 50% RANGE	$4,684 - $7,164	$5,549	1.6	$6,038	1.8

TABLE 4A: NET EXPENDITURE RATIO (NET EXPENDITURES/ADE)
(DATA EXCLUDES CHICAGO, ET AL.)

REGION 1 (NORTHEAST) TOTAL EXPENDITURE RATIO								
	MEDIAN PER CAPITA TUITION (PCT) = $4,848						MEAN PCT = $5,385	
PMH	$11,600 - $18,802		$12,497 - $18,762		$13,659	2.8	$14,887	2.8
TMH	$6,074 - $14,996		$6,074 - $12,847		$10,681	2.2	$11,546	2.1
EMH	$5,919 - $20,011		$7,859 - $15,367		$10,313	2.1	$16,737	3.1
PH	$8,198 - $38,456		$8,678 - $14,429		$13,677	2.8	$23,747	4.4
LD	$5,859 - $13,405		$6,184 - $9,830		$8,175	1.7	$13,991	2.6
VI	SEE MIDDLE 50% RANGE		$10,791 - $37,121		$17,644	3.6	$22,693	4.2
HH	$4,534 - $15,949		$7,593 - $11,576		$9,390	1.9	$30,181	5.6
D	SEE MEDIAN EXPENDITURE				$15,641	3.2	$15,833	2.9
DB	SEE MEAN EXPENDITURE						$10,617	2.0
SLI	$898 - $9,607		$1,517 - $7,303		$4,107	0.8	$4,816	0.9
BD	$7,784 - $22,619		$8,732 - $14,995		$10,847	2.2	$14,532	2.7
OHI	SEE MEAN EXPENDITURE						$25,243	4.7
EC	$7,266 - $16,141		$11,038 - $15,082		$12,465	2.6	$12,054	2.2
IT	INSUFFICIENT DATA							
CC	$5,848 - $20,927		$7,137 - $12,093		$8,692	1.8	$17,881	3.3
REGION 2 (NORTHWEST) TOTAL EXPENDITURE RATIO								
	MEDIAN PER CAPITA TUITION (PCT) = $3,563						MEAN PCT = $3,606	
PMH	SEE MEDIAN EXPENDITURE				$15,107	4.2	$15,107	4.2
TMH	SEE MEDIAN EXPENDITURE				$8,515	2.4	$11,094	3.1
EMH	SEE MEDIAN EXPENDITURE				$3,858	1.1	$3,858	1.1
PH	SEE MEAN EXPENDITURE						$6,141	1.7
LD	SEE MIDDLE 50% RANGE		$2,491 - $7,464		$4,781	1.3	$4,778	1.3
VI	SEE MEDIAN EXPENDITURE				$17,902	5.0	$17,902	5.0
HH	SEE MEDIAN EXPENDITURE				$17,624	4.9	$17,176	4.8
D	SEE MEAN EXPENDITURE						$9,104	2.5
DB	INSUFFICIENT DATA							
SLI	SEE MEAN EXPENDITURE						$8,425	2.3
BD	SEE MIDDLE 50% RANGE		$6,693 - $8,313		$7,307	2.1	$7,438	2.1
OHI	INSUFFICIENT DATA							
EC	SEE MEDIAN EXPENDITURE				$4,076	1.1	$8,952	2.5
IT	INSUFFICIENT DATA							
CC	$1,352 - $8,698		$3,844 - $5,932		$4,718	1.3	$4,899	1.4
REGION 3 (WESTCENTRAL) TOTAL EXPENDITURE RATIO								
	MEDIAN PER CAPITA TUITION (PCT) = $3,712						MEAN PCT = $3621	
PMH	INSUFFICIENT DATA							
TMH	SEE MIDDLE 50% RANGE		$5,842 - $9,853		$8,473	2.3	$7,973	2.2
EMH	SEE MEDIAN EXPENDITURE				$5,074	1.4	$5,513	1.5
PH	SEE MEDIAN EXPENDITURE				$12,158	3.3	$10,703	3.0
LD	SEE MIDDLE 50% RANGE		$4,625 - $10,987		$7,815	2.1	$7,809	2.2
VI	SEE MEDIAN EXPENDITURE				$8,904	2.4	$8,904	2.5
HH	SEE MEDIAN EXPENDITURE				$7,070	1.9	$7,070	2.0
D	INSUFFICIENT DATA							
DB	INSUFFICIENT DATA							
SLI	SEE MEAN EXPENDITURE						$3,610	1.0
BD	SEE MIDDLE 50% RANGE		$3,524 - $9,746		$7,656	2.1	$6,914	1.9
OHI	SEE MEAN EXPENDITURE						$12,104	3.3
EC	SEE MIDDLE 50% RANGE		$3,731 - $5,720		$4,610	1.2	$4,699	1.3
IT	INSUFFICIENT DATA							
CC	$2,382 - $13,154		$5,054 - $10,180		$6,194	1.7	$7,185	2.0

TABLE 4A: NET EXPENDITURE RATIO (NET EXPENDITURES/ADE)
(DATA EXCLUDES CHICAGO, ET AL.)

REGION 4 (EASTCENTRAL) TOTAL EXPENDITURE RATIO					
	MEDIAN PER CAPITA TUITION (PCT) = $3,959			MEAN PCT = $3,870	
PMH	SEE MEAN EXPENDITURE			$15,164	3.9
TMH	SEE MEDIAN EXPENDITURE	$6,431	1.6	$6,43[illegible]	1.7
EMH	INSUFFICIENT DATA				
PH	INSUFFICIENT DATA				
LD	SEE MEDIAN EXPENDITURE	$1,751	0.4	$2,287	0.6
VI	SEE MEAN EXPENDITURE			$13,097	3.4
HH	SEE MEDIAN EXPENDITURE	$1,101	0.3	$1,101	0.3
D	INSUFFICIENT DATA				
DB	INSUFFICIENT DATA				
SLI	SEE MEAN EXPENDITURE			$687	0.2
BD	SEE MEDIAN EXPENDITURE	$7,828	2.0	$7,828	2.0
OHI	INSUFFICIENT DATA				
EC	SEE MEDIAN EXPENDITURE	$5,883	1.5	$7,231	1.9
IT	INSUFFICIENT DATA				
CC	SEE MEDIAN EXPENDITURE	$2,946	0.7	$2,655	0.7
REGION 5 (SOUTHWEST) TOTAL EXPENDITURE RATIO					
	MEDIAN PER CAPITA TUITION (PCT) = $3,141			MEAN PCT = $3,133	
PMH	SEE MEDIAN EXPENDITURE	$13,492	4.3	$14,029	4.5
TMH	SEE MIDDLE 50% RANGE $6,797 - $27,329	$8,564	2.7	$14,230	4.5
EMH	SEE MEAN EXPENDITURE			$6,072	1.9
PH	INSUFFICIENT DATA				
LD	SEE MIDDLE 50% RANGE $5,000 - $9,248	$7,617	2.4	$7,739	2.5
VI	SEE MEAN EXPENDITURE			$9,968	3.2
HH	SEE MEDIAN EXPENDITURE	$30,606	9.7	$30,606	9.8
D	INSUFFICIENT DATA				
DB	INSUFFICIENT DATA				
SLI	SEE MEAN EXPENDITURE			$23,152	7.4
BD	SEE MIDDLE 50% RANGE $7,421 - $11,210	$11,210	3.6	$9,695	3.1
OHI	INSUFFICIENT DATA				
EC	SEE MIDDLE 50% RANGE $2,875 - $7,192	$5,485	1.7	$5,168	1.6
IT	INSUFFICIENT DATA				
CC	$3,553 - $308,158 $4,599 - $7,702	$6,088	1.9	$72,676	23.2
REGION 6 (SOUTHEAST) TOTAL EXPENDITURE RATIO					
	MEDIAN PER CAPITA TUITION (PCT) = $3,401			MEAN PCT = $3,428	
PMH	SEE MEAN EXPENDITURE			$2,055	0.6
TMH	SEE MEDIAN EXPENDITURE	$5,297	1.6	$5,356	1.6
EMH	SEE MEDIAN EXPENDITURE	$5,557	1.6	$4,773	1.4
PH	INSUFFICIENT DATA				
LD	SEE MIDDLE 50% RANGE $2,860 - $6,612	$5,781	1.7	$5,053	1.5
VI	SEE MEDIAN EXPENDITURE	$4,590	1.3	$4,590	1.3
HH	SEE MEAN EXPENDITURE			$24,998	7.3
D	INSUFFICIENT DATA				
DB	INSUFFICIENT DATA				
SLI	SEE MEAN EXPENDITURE			$397	0.1
BD	SEE MEDIAN EXPENDITURE	$5,917	1.7	$6,073	1.8
OHI	INSUFFICIENT DATA				
EC	SEE MEDIAN EXPENDITURE	$7,112	2.1	$7,112	2.1
IT	INSUFFICIENT DATA				
CC	SEE MIDDLE 50% RANGE $3,887 - $5,421	$4,204	1.2	$4,743	1.4

INSTRUCTIONS FOR SPECIAL EDUCATION EXPENDITURE DATA SHEET

Duplicate the SPECIAL EDUCATION EXPENDITURE DATA SHEETS to report the costs of services for your district's special education students, being served by your district, other districts, or cooperatives.

The following instructions have been prepared for completing this data sheet, incorporating information from ISBE Form 50-66A (11/92), the Special Education Tuition Cost Sheet, and the Annual Financial Report, June 30, 1992, Form (50-35).

The data from the completed forms will be utilized in researching changes in the Illinois special education funding formulas. It is extremely important that educational entities report ALL of the cost data associated with their special education programs and services, and fill in those amounts on the accompanying sheets. This research may influence special education funding in future years.

The term program as it is utilized in this study means both the category of disability being served and the service delivery option. For example, Hard of Hearing is a category of disability and Self-contained Class is a service delivery option. The service delivery options are: 1. Regular Class, 2. Resource Class, 3. Self-Contained Class, and 4. Special School. Refer to Item #6 in these instructions for the list of categories. The research will eventually identify costs by program, therefore, each Expenditure Data Sheet should include the category of disability and the service delivery option.

ITEM

#1 The name and address of the educational entity filling out the form.

#2 The Region-County-District-Type code for the district. (Special Education Personnel Reimbursement Claim 50-49 or Special Education Pupil Reimbursement Claims 50-52)

#3a The name of the contact person who is knowledgeable about the contents of this form.

#3b The name of the special education cooperative if applicable.

#4 The area code and phone number of the contact person.

#5 The program name used. (See above)

#6 The account number from the list below. **Each account number will have a separate cost sheet.** This form is designed for each 1200 series account number in the Illinois Program Accounting Manual (IPAM). If you have combined disabilities you will have more than one account number in item #6. The 1200 series accounts consist of (refer to page 77 of the IPAM):

1200 Special Education Programs
1201 Severe/Profound mentally Handicapped (S/PMH)
1202 Trainable Mentally Handicapped (TMH)
1203 Educable Mentally Handicapped (EMH)
1204 Physically Handicapped (PH)
1205 Learning Disabled (LD)
1206 Visually Impaired (VI)
1207 Hard of Hearing (HH)
1208 Deaf (D)
1209 Deaf and Blind (DB)
1210 Speech and Language Impaired (SLI)
1212 Behavior Disordered (BD)
1213 Other Health impairment (OHI)
1214 Early Childhood (EC)
1215 Infant/Toddler (I/T)
1220 Cross-Categorical (CC)

#7 The service delivery option is **where 50 per cent or more of the students' services are delivered.**

#8 The Average Daily Enrollment (ADE) of the pupils in the program specified on Line 5. For an individual pupil, the number of days a pupil is enrolled in a program divided by the number of days a program is in session, multiplied by the percentage of the school day the pupil participated in the program. For a program, the Average Daily Enrollment is the total of the Average Daily Enrollment figures for all students enrolled in it. Refer to the amended rules for IL Administrative Code Part 130, Determining Special Education Per Capita Tuition Charge.

#9 The total number of days that the program was is session. (Line 2, ISBE Form 50-66A (11/92)).

#10 The total number of special education pupils on the child counts of the school district being reported for the 1992-93 school year. (Utilize Line 3, ISBE Form 50-66A (11/92) as appropriate to report only district child counts).

#11 The total enrollment of the school district for 1992-93, as reported on the Fall Housing Report. (Line 4, ISBE Form 50-66A (11/92))

#12 The total days in session from the school calendar of the school district preparing the Cost Sheet. (Line 5, ISBE Form 50-66A (11/92)).

#13 The district Per Capita Tuition from the Illinois State Board of Education printout distributed in July 1992. (Line 6, ISBE Form 50-66A (11/92)).

#14 Total expenditures. (Line 30, ISBE Form 50-66A (11/92)).

#15 Total receipts. (Line 33, ISBE Form 50-66A (11/92)).

#16 Net expenditures. (Line 34, ISBE Form 50-66A (11/92)).

#17 Cost per 1.0 ADE. (Line 35, ISBE Form 50-66A (11/92)).

#18 **OTHER COSTS AND EXPLANATIONS (REVERSE SIDE)**

On the reverse side of the data sheet include any other special education costs incurred but **NOT** reported on ISBE Form 50-66A (11/92). Please list the amount spent and an explanation of the expense and the account function in which these expenses were recorded. **Legal costs, assistive technology**, and **nursing care** are examples of expenses that could be included. Transportation costs are not to be included.

NON-CATEGORICAL EDUCATIONAL REVENUE FOR SPECIAL EDUCATION STUDENTS (SEPARATE SHEET)

Enter the requested financial and attendance data from the Annual Financial Report, June 30, 1992, Form (50-35).

SCHOOL DISTRICT:
RCDS #:

NON-CATEGORICAL EDUCATIONAL REVENUE FOR SPECIAL EDUCATION STUDENTS (ANNUAL FINANCIAL REPORT, JUNE 30, 1992)

1. GENERAL LEVY, ACCT. NO. 1110
   Page 9, Line 1, Col. (1) Actual, Cell No. (231) $

2. TORT IMMUNITY LEVY, ACCT. NO. 1120
   Page 9, Line 2, Col. (1) Actual, Cell No. (235) $

3. SPECIAL EDUCATION LEVY, ACCT. NO. 1140
   Page 9, Line 4, Col. (1) Actual, Cell No. (2868) $

4. TOTAL PAYMENTS IN LIEU OF TAXES
   Page 9, Line 14, Col. (1) Actual, Cell No. (243) $

5. SPECIAL EDUCATION TUITION, ACCT. NO. 1340
   Page 11, Line 18, Col. (1) Actual, Cell No. (247) $

6. EARNINGS ON INVESTMENTS, ACCT. NO. 1500
   Page 13, Line 37, Col. (1) Actual, Cell No. (250) $

7. TOTAL OTHER REVENUE FROM LOCAL SOURCES, ACCT. NO. 1900
   Page 15, Line 51, Col (1), Actual, Cell No. (269) $

8. TOTAL UNRESTRICTED GRANTS-IN-AID
   Page 15, Line 58, Col. (1) Actual, Cell No. (3028) $

9. TOTAL LINES 1-8 $

10. COMPUTATION FOR AVERAGE DAILY ATTENDANCE
    Page 49 (Source: General State Aid Entitlement, Line 24) ADA