

## Pana CUSD #8 Special Education Cost Comparison

FY 18 Midstate Assessment Program			
Description	Function	17-18 Assessments	
<b>Revenues</b>			
Local Revenues			
Local Tax Revenue - 2015 Extension	1140	\$	42,944
Services Provided to other Districts - N/A	1940	\$	-
State Revenues			
General State Aide (Formerly SpED Personnel)	3001	\$	228,237
Private Facility	3100	\$	126,441
Funding for Children Req. Sp Ed Serv. - NOW EBF	3105	\$	91,418
Special Education Personnel - NOW EBF	3110		
Orphanage	3120	\$	19,764
Special Ed. Summer School - NOW EBF	3130	\$	1,500
Federal Revenues			
IDEA Preschool Proportionate Share - N/A	4600	\$	-
IDEA Part B Proportionate Share	4620	\$	20,333
Fed Sped IDEA Room & Board	4625	\$	175,000
EBF From Midstate			
<b>Total Revenue</b>		<b>\$</b>	<b>705,637</b>
<b>Expenditures</b>			
Spec. Ed Prog Prof. Serv. 10.1200.310.00.00 1	1200	\$	5,000
Spec. Ed Prog Supplies 10.1200.410.00.00 1	1200	\$	800
Subs - Teacher Acct. 10.1220.120.00.00 1	1220	\$	17,000
Subs - Aides Acct. 10.1221.120.00.00 1	1221	\$	9,000
Subs - TRS (Est. no budgeted amount FY 18)		\$	250
Subs - Other Benefits (Est. SS & Medicare)		\$	935
Private Facility Tuition	1912	\$	475,000
Christian Region Assessments	4120-57	\$	900,061
Midstate Assessments	4120-58	\$	208,728
Other Tuition	4220		
<b>Total Expenditures</b>		<b>\$</b>	<b>1,616,774</b>
<b>Total Profit/(Loss) of Program</b>		<b>\$</b>	<b>(911,137)</b>

Figures per Shelly Rexroad at MSSE 2.16.18

FY 18 Budget figures

Expense for Sub teacher is at \$12,382 on 2.16.18 - budget was \$13,000, increased to \$17,000

Expense for Sub aide is at \$6,472 on 2.16.18 - budget was \$6,500, increased to \$9,000

## Special Education Cost Comparison

Projected Figures With District Program			
Description	Function		Projected Cost
<b>Revenues</b>			
Local Revenues			
Local Tax Revenue - 2015 Extension	1140	\$	42,944
State Revenues			
General State Aide (Formerly SpED Personnel)	3001	\$	-
Private Facility	3100	\$	126,441
Funding for Children Req. Sp Ed - NOW EBF	3105	\$	91,418
Special Education Personnel - NOW EBF	3110	\$	-
Personnel - EBF (MSSE no longer receives this, flows thru our GSA)		\$	-
Orphanage	3120	\$	19,764
Special Ed. Summer School - NOW EBF	3130	\$	1,500
Federal Revenues			
IDEA Preschool Proportionate Share	4600	\$	26,405
IDEA Part B Proportionate Share	4620	\$	20,333
IDEA	4600	\$	347,505
DHS Step Grant - MSSE keeps transition, est. at 52% of Taylorville		\$	7,800
Medicaid - MSSE currently keeps, estimated	4992	\$	10,000
<b>Total Revenue</b>		<b>\$</b>	<b>694,110</b>
<b>Expenditures</b>			
Salaries & Benefits			
Teacher Salaries & Benefits	1200	\$	541,233
Teacher Aide Salaries & Benefits	1200	\$	91,412
Early Childhood Teacher Salaries & Benefits	1200	\$	34,218
Early Childhood Aide Salaries & Benefits	1200	\$	16,527
Subs - Teacher Acct. 10.1220.120.00.00 1	1220	\$	17,000
Subs - Aides Acct. 10.1221.120.00.00 1	1221	\$	9,000
Subs Benefits TRS/THIS/SS/Medicare	1200	\$	1,185
Social Workers		\$	68,925
Psychologists		\$	76,518
Speech Language Pathology		\$	132,049
Administrator & Grant Coord. Salary & Benefits		\$	60,000
Purchased Services			
Legal - Estimate		\$	10,000
Iepoint - estimated cost is \$8.75 per student Lumens = 187 IEP		\$	1,663
Infinitec - MSSE currently uses this, Pana CUSD #8 uses Bushue		\$	-
OT/PT - TheraKids - This is all Pana est. from Shelly @ MSSE 2.22.18		\$	45,000
Hearing/Vision - Estimated at 52% of Taylorville		\$	8,840
Professional Development - required to spend 5% of IDEA		\$	19,712
Other Expenditures			
General Supplies & Equipment		\$	5,800
FACES/CBI - 4/13/18 estimate awaiting information from MSSE		\$	21,000
Private Facility Tuition	1912	\$	475,000
<b>Total Expenditures</b>		<b>\$</b>	<b>1,635,081</b>
<b>Total Profit/(Loss) of Program</b>		<b>\$</b>	<b>(940,971)</b>

## Special Education Cost Comparison

### Cost Comparison

Under Midstate	\$	(911,137.00)
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District Program	\$	(940,971.07)
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<b>Additional Cost</b>	<b>\$</b>	<b>(29,834.07)</b>
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