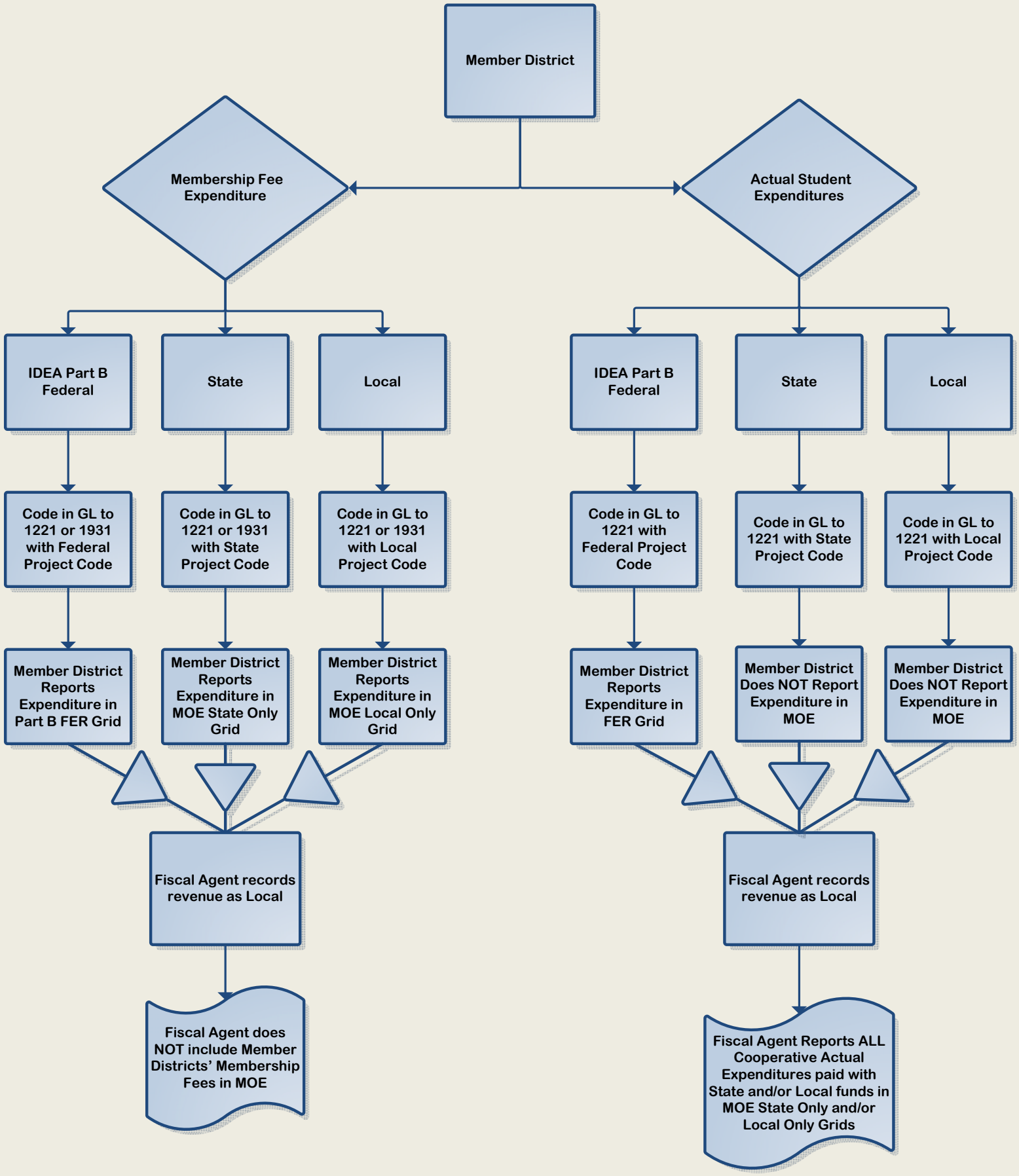K-12 SPECIAL EDUCATION COOPERATIVE EXPENDITURES