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ABSTRACT

Reported are findings from a survey of eight state education agencies on the excess cost of educating handicapped children. Among findings presented are that no state surveyed has all the data required for a detailed analyses of excess costs; few states maintained a detailed accounting system for special education programs; few provided cost information on institutionalized children under the care of other state agencies; and prevalence estimates of various handicapping conditions varied widely. Major types of problems with survey data are summarized for each state. Provided are tables depicting the costs of special education (including salaries of teachers, administrators, specialists and paraprofessionals) compared to the costs of regular education for each state. Emphasized is the need for a uniform data system for analysis of excess costs of educating handicapped children. Appended is a sample questionnaire submitted to the surveyed states. (CL)

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**STUDY OF EXCESS COSTS**  
**OF**  
**EDUCATING HANDICAPPED PUPILS**

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## FOREWORD

The Select Subcommittee on Education of the U.S. House of Representatives asked U.S. Commissioner of Education T.H. Bell for a special survey and study to estimate the excess costs of educating handicapped children. The study, needed in conjunction with legislation being considered by the Subcommittee, was assigned by Commissioner Bell to the National Center for Education Statistics (NCES). This report presents the main findings of the survey.

The special survey and study were the responsibility of Stafford Metz, Chief, Educational Manpower Statistics Branch, NCES, Leslie J. Silverman, Senior Statistician, Statistical Development Staff, NCES, and Nelson Ford, Educational-Planning Specialist, Office of the Assistant Secretary for Planning and Evaluation, HEW. Special assistance was provided by The Office of Education's Bureau of Education for the Handicapped.

I am grateful to the representatives of the nine States participating in the survey.

Francis C. Nassetta, Acting Administrator  
National Center for Education Statistics

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## INTRODUCTION AND FINDINGS

The Select Subcommittee on Education of the House of Representatives requested a comparative study of the costs of educating handicapped and nonhandicapped pupils. Specifically, they sought an analysis of the excess costs of educating the handicapped—by type of handicap, by type of instructional situation, and by various other detailed categorizations. After receiving a preliminary report, they asked for a recommendation of an excess-cost structure or model and the resource requirements to develop, install, and operate a nationally uniform data system to produce comparable excess-cost data.

To collect the necessary data, a study team from the National Center for Education Statistics and the Office of the Assistant Secretary for Planning and Evaluation, with the cooperation of the Bureau of Education for the Handicapped, conducted a survey in nine State education agencies (SEA's)—California, Indiana, Kentucky, Maryland, Minnesota, New York, North Carolina, Pennsylvania, and West Virginia.

The complete survey materials from each SEA except one,<sup>1</sup> including a sample questionnaire and detailed presentation and discussion of the findings of the survey, constitute the bulk of this report.

### A. Findings about the cost data supplied by SEA's.

1. No State surveyed had all the data needed for a detailed analysis of excess costs of educating the handicapped. In fact, most of the States had little of the needed data in the detail requested for the school year 1972-73.
2. Few of the States maintained a detailed accounting system for their education of the handicapped programs. Personnel cost data supplied by most of the States were largely approximations made from secondary data sources. Costs of transportation and supplies generally were estimated by proration.
3. None of the States surveyed maintained, at the requested level of detail, an information system on the resources used for educating the handicapped. For example, no State could provide complete data on professional staff, either by position or by type of disability (e.g., how many guidance counselors or psychologists work with the educable retarded). Many States did not even have data on staff by position without regard to the type of handicapped pupils served (e.g., what percentage of time do guidance counselors or psychologists spend with the handicapped).
4. Cost data were not comparable. (See table, page 3.) States were often unclear as to whether specific costs (e.g., fringe benefits) were included in larger cost categories. Data from two or more independent sources were frequently combined.
5. Few States provided cost data on institutionalized children under the care of other State agencies (e.g., retarded or severely handicapped children under the care of a State health agency).

<sup>1</sup> One State did not complete the questionnaire and no team member was able to visit the SEA. Because of the inclusive nature of the data, which covered all special programs, the information provided by the State could not be compiled by handicapping condition.

**B. Findings about the costs of educating handicapped pupils. (See table, page 3.)**

**C. Other findings.**

1. Some SEA's supplied statistical data from administrative financial accounting systems tailored to reimbursement of local education agencies (LEA's) for the costs of educating handicapped children. The variety among SEA reimbursement systems makes for considerable variety in the financial data available to the SEA's. Naturally, if the State does not reimburse the LEA's for particular extra services for the handicapped (psychologists and social workers, transportation, or services either in addition to or part of the regular State reimbursement), the SEA administrative system will not provide this data.
2. In many SEA's, general education and special education statistical record systems were organizationally separate. In some of those SEA's, the program accounts for special education for the handicapped and for general education utilized different cost categories, making excess cost inferences uncertain.
3. Some SEA's did not collect from LEA's the necessary data to determine excess cost. Two SEA's visited reported "policy" or specific State legislation which does not permit the "labeling" of handicapped children in traditional ways. As a consequence, one State did not report cost data for any of the 13 handicapping conditions specified by the Select Subcommittee. The other State felt that it might be unable to do so in the future.
4. In only one State did all State agencies have a joint data collection system to identify all children served.
5. "Prevalence" estimates of handicapping conditions in the school-aged population used by each State varied widely. They ranged from an estimate of 4.7 percent of all pupils in State B to 17.6 percent of all pupils in State F. It is assumed that differences in the methods used to estimate the number of handicapped pupils accounted for the majority of this range.

**D. Special limitation of this study.**

1. Many handicapped, especially the speech impaired, were in instructional situations that make allocation of costs difficult; e.g., speech-impaired pupils in regular classrooms spent only a small proportion of the school day with speech therapists. No "model" was available to allocate any of the costs of the instruction received in regular classrooms by the speech impaired to education of the handicapped.

Speech-impaired pupils were very common among the handicapped pupils and the cost structure for their instruction was the lowest among all of the handicapping conditions. As a consequence, costs of instruction per handicapped pupil were very different when the speech-impaired were included in the computation compared with when they were excluded. However, it is expected that similar allocation problems will occur with programs for children with specific learning disabilities or other handicapped children who spend some part of their day mainstreamed into regular programs. As "mainstreaming" becomes common in delivering services to handicapped children, the allocation of costs will become more complex.

**E. Structure of excess cost.**

1. No recommended structure of excess costs is made here because the data available (those which the SEA's had available) were too narrow to form the basis of an empirical analysis of excess costs. Without

STATE-BY-STATE SUMMARY OF PREVALENCE ESTIMATES AND COSTS OF EDUCATING HANDICAPPED PUPILS

State	Expenditure per regular pupil (a)	Expenditure per handicapped pupil (b)	Expenditure per speech-impaired pupil (c)	Expenditure per handicapped excluding speech impaired (d)	Total estimate of handicapped pupils (e)	Percent of school-aged population estimated to be handicapped (f)	Number of handicapped pupils receiving service (g)	Percent of total handicapped pupils served (g/e)
A	\$ 551	\$ 303	\$ 78	\$ 836	130,250	10.6%	75,240	58
B	464	506	82	928	30,928	4.7%	30,928	100
C*	1,065	875	237	2,243	90,428	10.16%	61,411	68
D	669	866	185	1,236	93,997	10.14%	77,039	82
E	751	—	—	1,272	—	—	91,644	—
F	530	394	139	528	204,486	17.6%	81,505	40
G	743	709	147	1,337	—	—	157,853	—
H	458	616	150	911	25,559	6.2%	16,172	63

\* Five special program categories: column (b) average of five programs; column (c) least expensive; column (d) most expensive.

STATE-BY-STATE SUMMARY OF PREVALENCE ESTIMATES AND COSTS OF EDUCATING HANDICAPPED PUPILS

Expenditure per pupil (a)	Expenditure per handicapped pupil (b)	Expenditure per speech-impaired pupil (c)	Expenditure per handicapped excluding speech impaired (d)	Total estimate of handicapped pupils (e)	Percent of school-aged population estimated to be handicapped (f)	Number of handicapped pupils receiving service (g)	Percent of total handicapped pupils served (g/e)	Excess costs reported by States (b-a, d-a)	Per-pupil cost ratios (b/a, d/a)
551	\$ 303	\$ 78	\$ 836	130,250	10.6%	75,240	58	\$ -248 \$ 285	0.55 1.52
464	506	82	928	30,928	4.7%	30,928	100	42 464	1.09 2.00
665	875	237	2,243	90,428	10.16%	61,411	68	-124 1,244	.88 2.24
669	866	185	1,236	93,997	10.14%	77,039	82	197 567	1.29 1.84
751	—	—	1,272	—	—	91,644	—	521	1.69
530	394	139	528	204,486	17.6%	81,505	40	-136 -2	.74 .99
743	709	147	1,337	—	—	157,853	—	-34 594	.95 1.80
458	616	150	911	25,559	6.2%	16,172	63	158 453	1.34 1.98

Program categories: column (b) average of five programs; column (c) least expensive; column (d) most expensive.

↑  
A = 1.52

a suitable data base, this task was unfeasible. It is suggested, based on experience with available State data, that a thorough analysis of alternative funding strategies for educating the handicapped be carried out on a theoretical or model basis, with resources adequate to the Subcommittee's priority on this area. The problems of developing data on which to base a funding strategy are discussed on page 25 of this report. It is felt that a one-time, special survey of existing State data will not provide satisfactory data for developing a formula precisely because the States do not have comparable information on special education.

2. Even the best of models of cost structures is sterile if the SEA's cannot supply the data required by the model at all, or without great cost. The current phase of the Common Core of Data feasibility study in NCES will provide information on the records in each State surveyed (including the kinds of data needed for this investigation as well as for most other high-priority Federal statistical needs in education) and State estimates of what it would cost to implement various levels of common program accounting.
3. As a direct result of the study team's field experience, NCES has proposed for FY 1976 funding (as one of its series on standard recordkeeping for SEA's and LEA's) development of an implementation handbook for recordkeeping on education of the handicapped. While such a handbook is only informative, it will signify to special education authorities in the SEA's that considerable progress has been made in standardizing terminology pertaining to the handicapped. The handbook will codify from the eight existing handbooks, all pertinent terminology and definitions and will illustrate (for special and general education) standard methods of keeping records to permit calculation of excess costs. It will also serve other planning and management purposes.

## ASSESSMENT OF DATA FROM NINE STATE EDUCATION AGENCIES ON COSTS OF EDUCATING HANDICAPPED PUPILS

It was found that only part of the data sought on the numbers and costs of educating handicapped pupils could be provided by any of the nine surveyed States. Much of the information provided was estimated rather than actual verifiable data, and the data provided were not comparable from State to State. Therefore, it is not possible, with existing data in SEA's, to make a national estimate of the "excess cost" of educating handicapped children. The following are the major types of problems encountered:

### A. Unavailable data.

In many cases, data were not available as actual numbers collected directly through local, State, or other information systems. Where actual data were not available, they were (1) obtained through special collections for this survey, (2) were estimated by proration or some other method, or (3) were not collected and could not be meaningfully estimated and, therefore, were not reported on the questionnaire. In several States, data available on basic records from the LEA's were not being utilized because resources were not available to put the data from the records on the computer and tabulate them.

### B. Noncomparable data.

The categories used to report data on disability types and personnel, and on other sources of costs, differed from State to State, thus making comparison and aggregation across States difficult.

### C. Data on handicapped and nonhandicapped combined.

In several cases, costs for nonhandicapped pupils could not be separated from those for handicapped pupils. It was particularly difficult for some States to distinguish transportation costs. Also, in some States, education for the handicapped was the administrative responsibility of units whose missions included nonhandicapped students receiving special services. Available data reflected the workload of the special services unit rather than statistics on handicapping per se.

### D. Data not specified by disability type.

In many instances, data were not available by type of disability. Specialists such as social workers, speech therapists, psychologists, and administrators served more than one type of handicap, and their time could not be apportioned among disability types.

### E. Data based on hypothetical prevalence.

Data on total numbers of handicapped pupils and of pupils not served were, in many States, determined by application of hypothetical prevalence rates.

The following are some of the problems encountered in collecting the data for each State that completed the questionnaire or for which information was available:

## STATE A

### A. Data not available in record system

1. All data reported were for cost of instruction with no breakouts for salaries, fringe benefits, administrative costs, or materials and supplies.
2. No data reported for social workers or paraprofessionals.

### B. Variation in reporting categories

1. Blind included with partially sighted.
2. Deaf included with hard of hearing.
3. Other health impaired (OHI) included with multiple handicapped.

### C. Costs for nonhandicapped included with handicapped

### D. Costs not available by disability

1. Psychologist and administrative costs not available by disability.
2. Reimbursement costs were payments from one LEA to another; no costs from State institutions shown as reported.

### E. Use of prevalence rates

Standard prevalence rates for each handicapping condition were apparently applied to the total school population to determine the number of children needing service.

## STATE B

### A. Data not available in record system

1. No State survey of administrative salaries (including fringe benefits) or material and supply costs.
2. Teacher aides not differentiated by type of duty; number of teacher aides for the handicapped could not be estimated.

### B. Variation in reporting categories

1. Partially sighted and blind reported as one category: visually handicapped.
2. Orthopedically handicapped reported as classes for the crippled.
3. Multiple handicapped included only four deaf-blind students in out-of-State institutions.
4. OHI reported as "home, home and hospital, and hospital instruction."

### C. Costs for nonhandicapped included with handicapped

1. Social workers served all pupils; effort for handicapped estimated at 10 percent of total.
2. Transportation costs not broken down by type of handicapped pupil.

### D. Data not available by disability

Data for speech therapists, psychologists, and administrative staff not available by disability.

### E. Use of prevalence rates

1. State aid did not use prevalence rate on this form and did not report any children diagnosed as handicapped but unserved.
2. Total number of handicapped pupils reported did not include number of students provided instruction in State Department of Mental Health institutions.

## STATE C

This State did not fill out questionnaire, since its categories for data collection were incompatible with the categories in the forms. It did provide the most current data on the operation of its special education program, except that it had no cost data in the form requested by the Subcommittee. As a result no cost data sheet for State C is presented in the following section.

Data on LEA expenditures for special education and State reimbursement are reported by LEA for five types of programs: 1) severely handicapped self-contained classes, 2) severely handicapped resource rooms, 3) educable self-contained classes, 4) educable resource rooms, and 5) itinerant services. No breakouts were available by disability or for various types of expenses (administrative, materials, psychological services, etc.) but average teacher salaries by program were given.

Although only 6.89 percent of children in State C were identified as handicapped and receiving service, individual school districts varied from a high of 14.85 percent to a low of 3.04 percent, a 500-percent variance.

A consultant to the State developed a prevalence rate and estimated that 10.16 percent of the school population was in need of a program. Special audits of the school districts in the State will determine whether these new methods of tracking services to handicapped children provide adequate controls on LEA's.

## STATE D

### A. Data not available in State record system

1. Transportation and reimbursed costs provided from a special data collection for this study.
2. Local expenditures for clerks and some paraprofessionals not available and could not be estimated; therefore, they were omitted from the cost figures.

### B. Variation in reporting categories

1. Emotionally disturbed and learning disabled reported as one category.
2. Hard of hearing and deaf reported as one category and State could not separate them.
3. Partially sighted and blind reported as one category and State could not separate them.

### C. Costs for nonhandicapped included with handicapped

Social workers, administratively part of the unit serving handicapped pupils, also served behavior problem pupils, pregnant minors, and other special students not handicapped. Time devoted to serving handicapped not separable from that devoted to nonhandicapped.

### D. Costs not available by disability

Data on numbers and salaries of speech therapists, psychologists, and special education administrative staff not available by disability area.

### E. Use of prevalence rates

Total number of handicapped pupils determined by applying a prevalence rate of 10.14 percent to total number of pupils. Condition-specific prevalence rates used for each type of disability. Number of pupils not served obtained by subtracting the actual number of pupils served from the estimated total number of handicapped pupils for each disability.

## STATE E

### A. Data not available in record systems

1. Total number of teachers of handicapped pupils was an estimate, although the information was available to the SEA. Programing cost to retrieve this datum was excessive.
2. No records available on occupational and physical therapists.
3. No data on paraprofessionals assigned to education of the handicapped.
4. Transportation, special supplies, and materials and equipment costs for the handicapped not available.
5. Reimbursed costs not available.
6. Teacher data for severe/profoundly retarded and specific-learning disabled pupils not available.

### B. Variation in reporting categories

1. Deaf and hard of hearing combined as one category.
2. Partially sighted and blind combined as one category.
3. Multiply handicapped included with "other health impaired," which also included cerebral palsied and brain-damaged children.

### C. Costs for nonhandicapped included with handicapped

1. Psychologists' and social workers' time not separated for handicapped and nonhandicapped pupils.
2. About \$150,000,000 for salaries of "other professional staff serving the handicapped" not separated for handicapped and nonhandicapped pupils. The category included counselors (\$97 million) and nurses (\$28 million).
3. Somewhat more than \$6.3 million for salaries of pupil personnel services and administrators not separated for handicapped and nonhandicapped pupils.

### D. Data not available by disability

1. Data for social workers and psychologists not available by disability.
2. Limited data by disability on administrators and "other professional staff serving the handicapped."

### E. Use of prevalence rates

No prevalence data available from the SEA.

## STATE F

### A. Data not available in record system

1. Except for the trainable retarded and for transportation accounts, all data reported derived from pro-rata and other estimation procedures utilizing data from secondary sources; i.e., the SEA did not maintain a statistical or administrative reporting system for staffing and education costs for the handicapped.
2. "Teacher" in the reports on staff working with the handicapped included (in addition to teachers) counselors, librarians, speech therapists, etc.—everyone stationed in a school and working with children, except administrators and supervisors. In one staff report, however, "teacher" did include school principals.

### B. Variation in reporting categories

1. Hard of hearing and deaf combined as "hearing impaired."
2. Partially sighted and blind combined as "visually impaired."
3. "Other health impaired" limited to the home-bound and hospitalized.

### C. Costs for nonhandicapped included with handicapped

1. Supplies were an account for all pupils.
2. Psychologists' salaries available for all pupils, but not separately for handicapped pupils.
3. Two transportation accounts: one for handicapped pupils only (for transportation for handicapped pupils), the other for both handicapped and nonhandicapped pupils.

### D. Data not available by disability

Staff salaries and numbers not available by disability.

### E. Use of prevalence rates

Some of the prevalence rates reported were BEH estimates; the others were SEA estimates: no empirical data existed. However, at the time of this survey, the SEA was seeking funds for a statewide census of the handicapped. Also, in 1974, the State employed 60 psychologists deployed regionally, working with the schools, and expected to add an additional 100 in 1975. The 160 psychologists were expected to increase the number of handicapped children reported to the State.

## STATE G

### A. Data not available in State record system

1. Data on transportation costs for handicapped pupils and for salaries for social workers and physical therapists not available for school districts (available only for intermediate units).\*
2. Costs for gifted included with costs for handicapped in district data. Costs for gifted removed from district data by proration using proportion of gifted to handicapped costs in intermediate units.
3. Cost data not available for State-operated special schools for the handicapped.
4. Data not available for total number of handicapped pupils, only for pupils served.

### B. Variation in reporting categories

1. Hard of hearing and deaf combined in one category.
2. Partially sighted and blind in one category.
3. No category to report multiple handicapped.
4. Intermediate unit form contained a category for "therapists"; it was assumed that it represented physical therapists since they were listed among other medical categories.

### C. Costs for nonhandicapped included with handicapped

Special education teachers' salaries combined with salaries for "other professional staff."

### D. Costs not available by disability

1. District record does not break out costs by disability.
2. Salaries for special education staff not separated by disability.

\* This State had separate records for intermediate units (often comprising several school districts and responsible for a variety of special services) and school districts.

## STATE H

### A. Data not available in State record system.

1. Salary figures for special education staff, other than those for the mentally retarded, were calculated by using average salary for all teachers.
2. Number of paraprofessional staff for trainable mentally retarded, emotionally disturbed, hard of hearing, partially sighted, and orthopedically handicapped was determined by assuming each teacher for these groups had an aide.
3. Costs for special supplies, materials, and equipment were determined for only 150 new classes out of 768 special education classes. Costs for these 150 classes were determined by using as an estimate the amount remaining from teacher salary block grants to districts. The average amount not used for salaries (estimated for supplies, etc.) was \$1,127 per district.
4. Transportation costs were estimated from per-pupil average costs of \$66.44.
5. Costs for contracted services for diagnosis and testing were not available and could not be estimated.

### B. Variation in reporting categories

No separate category for multiply handicapped.

### C. Costs for nonhandicapped included with handicapped (no problems reported)

### D. Costs not available by disability

Data on number and salaries of speech therapists, psychologists, and special education administrative staff were not available by disability area.

## STATE SUMMARIES OF COSTS OF EDUCATING HANDICAPPED PUPILS

Cost data on educating handicapped pupils collected from the survey are presented in State summary tables below. The costs of educating handicapped pupils were considered to be:

- special education teacher salaries
- administrator salaries
- specialist salaries
- salaries of paraprofessionals assisting special education teachers and specialists
- special transportation costs
- costs for special supplies, materials, and equipment
- reimbursed costs (tuition, room and board, etc.)

To compare costs for the handicapped with those for regular pupils, the following items were collected for regular instruction:

- teacher salaries
- professional support staff salaries (other than for the handicapped)
- administrator salaries
- paraprofessional salaries
- transportation costs

A problem arises in assessing costs of educating handicapped pupils—differentiating special (excess) costs for instructing the handicapped from the costs for the proportion of time that handicapped pupils receive regular instruction. Thus, some types of handicapped pupils, in particular the speech impaired, typically spend most of their time receiving instruction by regular teachers in regular classes, augmented by special instruction in resource rooms by special teachers or other specialists. Others, such as the severely retarded, usually receive all of their instruction in special classes or institutions for which all associated costs can be considered to be special or excess.

The problem comes down to determining how much of a handicapped pupil's time is spent in regular and in special instruction and what is the cost of the regular and of the special instruction.

In calculating per-pupil cost for the handicapped, the problem can be approached in two different ways:

- (1) Include costs of both special instruction and regular instruction for the handicapped in the numerator and include total number of handicapped pupils in the denominator:

$$\frac{\text{Total instructional costs for the handicapped} \\ \text{(special plus regular)}}{\text{Total number of handicapped pupils.}}$$

- (2) Include only costs of special instruction in the numerator and place full-time equivalent (FTE) of handicapped pupils in denominator:

$$\frac{\text{Costs of special instruction}}{\text{FTE of pupils in special education.}}$$

What is required for (1) is a figure for total instructional costs for handicapped in the numerator. To do this, it is necessary first to determine the costs of regular instruction of the handicapped. In theory, this could be done by determining an FTE of handicapped pupils in regular instruction and multiplying by the per-pupil costs for regular pupils. What is required for (2) is an FTE of the number of handicapped pupils receiving special instruction.

Data are not available from this survey in any State to make precise estimates of either of the FTE figures so that neither per-pupil figure (1) nor (2) can be precisely calculated. It is possible, however, to make an approximation of these figures by assuming that speech impaired spend most of their time (all of their time for purposes of calculation) in regular instruction.

In example (1) above this means multiplying the number of speech impaired by the per-pupil expenditure for regular pupils to obtain the cost of regular instruction for the handicapped (speech impaired). This is then added to the cost of special instruction and divided by the number of handicapped pupils. This figure, when compared with the cost of instruction per regular pupil, will provide an approximation of excess cost. This, in a sense, will be a minimum (excess cost) figure as it does not include in the numerator the cost of regular instruction for those "mainstreamed" handicapped pupils other than speech impaired.

To obtain an approximation from the present data, using example (2) above, the number of speech-impaired pupils is removed from the denominator and the special instruction costs (speech therapist salaries) are removed from the numerator.

For the State summary cost sheets, example (2) is followed and the following figures are presented:

- per-pupil cost of regular pupils
- per-pupil cost of handicapped pupils, including speech impaired
- per-pupil cost of speech impaired only (presumed to be excess cost)
- per-pupil cost of handicapped pupils excluding speech impaired

Approximations of excess cost can be obtained by subtracting (a) from (b) and (a) from (d) (column 9 of the introduction summary table). Ratios of costs of regular instruction to instruction of the handicapped can be obtained by  $b/a$  and  $d/a$  (far right hand column of the introduction summary table).

It must be noted that some of the following summaries present cost of instruction, while others present only salary data. Therefore, the ratio of costs probably represents a more accurate picture of costs for interstate comparison than do the actual expenditure per-pupil figures.

**STATE A**

**SPECIAL EDUCATION**

**COSTS OF INSTRUCTION**

	<i>Dollars</i>
SPECIAL INSTRUCTION.....	\$ 13,631,843
SPEECH THERAPY.....	4,151,280
PSYCHOLOGICAL SERVICES.....	1,701,636
SOCIAL WORKERS.....	NA
EDUCATIONAL DIAGNOSTICIANS.....	NA
OCCUPATIONAL THERAPY.....	51,061
PHYSICAL THERAPY.....	105,619
ADMINISTRATION.....	962,500
OTHER PROFESSIONALS.....	NA
PARAPROFESSIONALS.....	NA
FRINGE BENEFITS.....	NA
<b>SUBTOTAL</b>	<b>20,603,939</b>
TRANSPORTATION.....	2,162,503
SPECIAL SUPPLIES, MATERIALS, EQUIPMENT.....	1/
REIMBURSED COSTS (TUITION, ROOM AND BOARD, ETC.).....	NA
<b>SUBTOTAL</b>	<b>2,162,503</b>
<b>TOTAL COSTS</b>	<b>22,766,442</b>

	<i>No. of Pupils</i>
TOTAL HANDICAPPED PUPILS.....	130,250
RECEIVING SERVICES.....	75,240
NOT RECEIVING SERVICES.....	55,010

	<i>Percent</i>
PERCENT HANDICAPPED PUPILS OF ALL PUPILS.....	10.6
PERCENT HANDICAPPED PUPILS SERVED OF ALL PUPILS.....	6.2
PERCENT HANDICAPPED PUPILS SERVED OF ALL HANDICAPPED PUPILS.....	57.8

	<i>Dollars</i>
COST PER HANDICAPPED PUPIL.....	\$ 303
TOTAL COST EXCLUDING SPEECH IMPAIRED.....	18,615,162
NUMBER OF PUPILS SERVED EXCLUDING SPEECH IMPAIRED.....	22,280
COST PER PUPIL EXCLUDING SPEECH IMPAIRED.....	836
COST PER SPEECH-IMPAIRED PUPIL.....	78

**REGULAR EDUCATION**

COST OF INSTRUCTION.....	630,609,047
TRANSPORTATION.....	41,831,669
<b>TOTAL COSTS</b> .....	<b>672,440,716</b>
TOTAL REGULAR PUPILS.....	(No. of Pupils: 1,220,543)
COST PER REGULAR PUPIL.....	551

1/ Included in "costs of instruction."

NA: Not available.

**STATE B**

**SPECIAL EDUCATION**

**SALARIES**

	<i>Dollars</i>
TEACHERS.....	\$ 11,311,449
SPEECH THERAPISTS.....	1,233,008
PSYCHOLOGISTS.....	158,582
SOCIAL WORKERS.....	87,848
EDUCATIONAL DIAGNOSTICIANS.....	NA
OCCUPATIONAL THERAPISTS.....	NA
PHYSICAL THERAPISTS.....	NA
ADMINISTRATORS.....	110,783
OTHER PROFESSIONALS.....	NA
PARAPROFESSIONALS.....	NA
FRINGE BENEFITS.....	NA

SUBTOTAL..... 12,901,670

TRANSPORTATION.....	2,389,656
SPECIAL SUPPLIES, MATERIALS, EQUIPMENT.....	NA
REIMBURSED COSTS (TUITION, ROOM AND BOARD, ETC.).....	372,498

SUBTOTAL..... 2,762,154

TOTAL COSTS..... 15,663,824

	<i>No. of Pupils</i>
TOTAL HANDICAPPED PUPILS.....	30,928
RECEIVING SERVICES.....	30,928
NOT RECEIVING SERVICES.....	—

	<i>Percent</i>
PERCENT HANDICAPPED PUPILS OF ALL PUPILS.....	4.7
PERCENT HANDICAPPED PUPILS SERVED OF ALL PUPILS.....	4.7
PERCENT HANDICAPPED PUPILS SERVED OF ALL HANDICAPPED PUPILS.....	100.0

	<i>Dollars</i>
COST PER HANDICAPPED PUPIL.....	\$ 506
TOTAL COST EXCLUDING SPEECH IMPAIRED.....	14,400,816
NUMBER OF PUPILS SERVED EXCLUDING SPEECH IMPAIRED.....	15,510
COST PER PUPIL EXCLUDING SPEECH IMPAIRED.....	928
COST PER SPEECH-IMPAIRED PUPIL.....	82
<b>REGULAR EDUCATION</b>	
SALARIES.....	283,882,487
FRINGE BENEFITS.....	NA
TRANSPORTATION.....	21,506,912
TOTAL COSTS.....	<u>305,389,399</u>
TOTAL REGULAR PUPILS.....	(No. of Pupils: 657,906)
COST PER REGULAR PUPIL.....	464

NA: Not available.

**STATE D**

**SPECIAL EDUCATION**

**SALARIES**

	<i>Dollars</i>
TEACHERS.....	\$ 33,768,392
SPEECH THERAPISTS.....	4,691,412
PSYCHOLOGISTS.....	2,276,447
SOCIAL WORKERS.....	3,210,263
EDUCATIONAL DIAGNOSTICIANS.....	NA
OCCUPATIONAL THERAPISTS.....	59,109
PHYSICAL THERAPISTS.....	128,391
ADMINISTRATORS.....	942,088
OTHER PROFESSIONALS.....	2,584,967
PARAPROFESSIONALS.....	1,911,600
FRINGE BENEFITS.....	5,720,902

SUBTOTAL..... 55,293,571

TRANSPORTATION..... 2,483,710

SPECIAL SUPPLIES, MATERIALS, EQUIPMENT..... 1,338,040

REIMBURSED COSTS (TUITION, ROOM AND BOARD, ETC.)..... 7,620,961

SUBTOTAL..... 11,442,711

TOTAL COSTS..... 66,736,282

	<i>No. of Pupils</i>
TOTAL HANDICAPPED PUPILS.....	93,997 1/
RECEIVING SERVICES.....	77,039
NOT RECEIVING SERVICES.....	16,958

	<i>Percent</i>
PERCENT HANDICAPPED PUPILS OF ALL PUPILS.....	10.1 2/
PERCENT HANDICAPPED PUPILS SERVED OF ALL PUPILS.....	8.3
PERCENT HANDICAPPED PUPILS SERVED OF ALL HANDICAPPED PUPILS.....	81.9

	<i>Dollars</i>
COST PER HANDICAPPED PUPIL.....	\$ 866
TOTAL COST EXCLUDING SPEECH IMPAIRED.....	61,725,554
NUMBER OF PUPILS SERVED EXCLUDING SPEECH IMPAIRED.....	49,948
COST PER PUPIL EXCLUDING SPEECH IMPAIRED.....	1,236
COST PER SPEECH-IMPAIRED PUPIL.....	185
<b>REGULAR EDUCATION</b>	
SALARIES.....	514,213,880
FRINGE BENEFITS.....	61,703,660
TRANSPORTATION.....	44,547,360
TOTAL COSTS.....	<u>620,464,900</u>
TOTAL REGULAR PUPILS.....	(No. of Pupils: 926,992)
COST PER REGULAR PUPIL.....	669

1/ Estimated from prevalence rate.

2/ Estimated prevalence rate.

NA: Not applicable (state had no educational diagnosticians).

STATE E

SPECIAL EDUCATION

SALARIES

	Dollars
TEACHERS.....	\$100,443,128
SPEECH THERAPISTS.....	13,713,896
PSYCHOLOGISTS.....	•
SOCIAL WORKERS.....	NA
EDUCATIONAL DIAGNOSTICIANS.....	NA
OCCUPATIONAL THERAPISTS.....	NA
PHYSICAL THERAPISTS.....	16,092,000**
ADMINISTRATORS.....	NA
OTHER PROFESSIONALS.....	NA
PARAPROFESSIONALS.....	NA
FRINGE BENEFITS.....	130,249,024
<b>SUBTOTAL.....</b>	<b>130,249,024</b>
TRANSPORTATION.....	NA
SPECIAL SUPPLIES, MATERIALS, EQUIPMENT.....	NA
REIMBURSED COSTS (TUITION, ROOM AND BOARD, ETC.).....	NA
<b>SUBTOTAL.....</b>	<b>NA</b>
<b>TOTAL COSTS.....</b>	<b>130,249,024***</b>

	No. of Pupils
TOTAL HANDICAPPED PUPILS.....	NA
RECEIVING SERVICES.....	91,644****
NOT RECEIVING SERVICES.....	NA

	Percent
PERCENT HANDICAPPED PUPILS OF ALL PUPILS.....	NA
PERCENT HANDICAPPED PUPILS SERVED OF ALL PUPILS.....	NA
PERCENT HANDICAPPED PUPILS SERVED OF ALL HANDICAPPED PUPILS.....	NA

	Dollars
COST PER HANDICAPPED PUPIL.....	NA
TOTAL COST EXCLUDING SPEECH IMPAIRED.....	\$116,535,128
NUMBER OF PUPILS SERVED EXCLUDING SPEECH IMPAIRED.....	91,644
COST PER PUPIL EXCLUDING SPEECH IMPAIRED.....	1,272
<b>REGULAR EDUCATION</b>	
SALARIES.....	2,555,966,758
FRINGE BENEFITS.....	NA
TRANSPORTATION.....	NA
<b>TOTAL COSTS.....</b>	<b>2,555,966,758</b>
TOTAL REGULAR PUPILS.....	(No. of Pupils: 3,403,161)
COST PER REGULAR PUPIL.....	751*****

\*Cannot be approximated for the handicapped; only a total salary figure is available and is not included in this report.  
 \*\*Includes \$6,336,000 for Pupil Personnel Services administrators serving both handicapped and nonhandicapped pupils (and not prorated).  
 \*\*\*Includes \$13,713,896 for speech-impaired pupils not included in the per-pupil excess cost.  
 \*\*\*\*Does not include speech-impaired students for whom data were not collected in 1972-73.  
 \*\*\*\*\*Salary data and costs limited to the same personnel categories for which salary data for handicapped staff were reported. Total operating expenditures reported by SEA for 1972-73 were \$4.5 billion and were \$1,324 on a per-pupil basis.

NA: Not available.

253  
243

STATE F

SPECIAL EDUCATION

SALARIES

Dollars

TEACHERS, COUNSELORS, AND SPEECH THERAPISTS .....	\$ 29,132,538
PSYCHOLOGISTS .....	390,000
SOCIAL WORKERS .....	NA
EDUCATIONAL DIAGNOSTICIANS .....	NA
OCCUPATIONAL THERAPISTS .....	NA
PHYSICAL THERAPISTS .....	NA
ADMINISTRATORS .....	570,000
OTHER PROFESSIONALS .....	NA
PARAPROFESSIONALS .....	1,054,025
FRINGE BENEFITS .....	NA
<b>SUBTOTAL .....</b>	<b>31,146,563</b>
TRANSPORTATION .....	985,000
SPECIAL SUPPLIES, MATERIALS, EQUIPMENT .....	NA
REIMBURSED COSTS (TUITION, ROOM, AND BOARD, ETC.) .....	NA
<b>SUBTOTAL .....</b>	<b>985,000</b>
<b>TOTAL COSTS .....</b>	<b>32,131,563</b>

No. of Pupils

TOTAL HANDICAPPED PUPILS .....	204,486
RECEIVING SERVICES .....	81,505
NOT RECEIVING SERVICES .....	122,981

Percent

PERCENT HANDICAPPED PUPILS OF ALL PUPILS .....	17.6
PERCENT HANDICAPPED PUPILS SERVED OF ALL PUPILS .....	7.0
PERCENT HANDICAPPED PUPILS SERVED OF ALL HANDICAPPED PUPILS .....	39.8

Dollars

COST PER HANDICAPPED PUPIL .....	394
TOTAL COST EXCLUDING SPEECH IMPAIRED .....	28,234,322
NUMBER OF PUPILS SERVED EXCLUDING SPEECH IMPAIRED .....	53,456
COST PER PUPIL EXCLUDING SPEECH IMPAIRED .....	528
COST PER SPEECH-IMPAIRED PUPIL .....	139

REGULAR EDUCATION

SALARIES .....	{ 587,088,658 }
FRINGE BENEFITS .....	
TRANSPORTATION .....	28,969,997
<b>TOTAL COSTS .....</b>	<b>616,058,655</b>
TOTAL REGULAR PUPILS .....	(No. of Pupils: 1,161,326)
COST PER REGULAR PUPIL .....	530

NA: Not available.

21

# STATE G

## SPECIAL EDUCATION

### SALARIES

	Dollars
TEACHERS.....	\$ 72,670,267
SPEECH THERAPISTS.....	NA
PSYCHOLOGISTS.....	3,845,580
SOCIAL WORKERS.....	469,825
EDUCATIONAL DIAGNOSTICIANS.....	NA
OCCUPATIONAL THERAPISTS.....	NA
PHYSICAL THERAPISTS.....	252,164
ADMINISTRATORS.....	5,803,855
OTHER PROFESSIONALS.....	200,846
PARAPROFESSIONALS.....	11,131,433
FRINGE BENEFITS.....	9,374,265
<b>SUBTOTAL.....</b>	<b>103,748,235</b>
TRANSPORTATION.....	5,000,176
SPECIAL SUPPLIES, MATERIALS, EQUIPMENT.....	4,470,521
REIMBURSED COSTS (TUITION, ROOM AND BOARD, ETC.).....	777,961
<b>SUBTOTAL.....</b>	<b>10,248,658</b>
	<b>113,996,893 1/</b>
<b>TOTAL COSTS.....</b>	<b>111,979,651 2/</b>

	No. of Pupils
TOTAL HANDICAPPED PUPILS.....	NA
RECEIVING SERVICES.....	157,853
NOT RECEIVING SERVICES.....	NA

	Percent
PERCENT HANDICAPPED PUPILS OF ALL PUPILS.....	NA
PERCENT HANDICAPPED PUPILS SERVED OF ALL PUPILS.....	7
PERCENT HANDICAPPED PUPILS SERVED OF ALL HANDICAPPED PUPILS.....	NA

	Dollars
COST PER HANDICAPPED PUPIL.....	\$ 709
TOTAL COST EXCLUDING SPEECH IMPAIRED.....	99,714,181
NUMBER OF PUPILS SERVED EXCLUDING SPEECH IMPAIRED.....	74,557
COST PER PUPIL EXCLUDING SPEECH IMPAIRED.....	1,337
COST PER SPEECH-IMPAIRED PUPIL.....	147
<b>REGULAR EDUCATION</b>	
SALARIES.....	1,537,523,000 3/
FRINGE BENEFITS.....	NA
TRANSPORTATION.....	87,978,000
<b>TOTAL COSTS.....</b>	<b>1,625,501,000</b>
TOTAL REGULAR PUPILS.....	(No. of Pupils: 2,188,000) 4/
COST PER REGULAR PUPIL.....	743

1/ Includes district costs for gifted.

2/ Excludes district costs for gifted by proration.

3/ Data on costs for regular education obtained from Expenditures for Public Elementary and Secondary Education 1971-72, table 1, page 9, (OE) 74-11407.

4/ Data on regular pupils obtained from Expenditures for Public Elementary and Secondary Education 1971-72, table 5, page 13, (OE) 74-11407.

NA: Not available.

STATE H \*

SPECIAL EDUCATION  
SALARIES

	<i>Dollars</i>
TEACHERS.....	\$ 5,214,880
SPEECH THERAPISTS.....	834,100
PSYCHOLOGISTS.....	164,265
SOCIAL WORKERS.....	201,330
EDUCATIONAL DIAGNOSTICIANS.....	NA
OCCUPATIONAL THERAPISTS.....	NA
PHYSICAL THERAPISTS.....	NA
ADMINISTRATORS.....	382,059
OTHER PROFESSIONALS.....	NA
PARAPROFESSIONALS.....	352,592
FRINGE BENEFITS.....	857,907

SUBTOTAL..... 8,007,133

TRANSPORTATION.....	583,560
SPECIAL SUPPLIES, MATERIALS, EQUIPMENT.....	198,930
REIMBURSED COSTS (TUITION, ROOM AND BOARD, ETC.).....	1,164,653

SUBTOTAL..... 1,947,143

TOTAL COSTS..... 9,954,276

	<i>No. of Pupils</i>
TOTAL HANDICAPPED PUPILS.....	25,559
RECEIVING SERVICES.....	16,172
NOT RECEIVING SERVICES.....	9,387

	<i>Percent</i>
PERCENT HANDICAPPED PUPILS OF ALL PUPILS.....	6.2
PERCENT HANDICAPPED PUPILS SERVED OF ALL PUPILS.....	3.9
PERCENT HANDICAPPED PUPILS SERVED OF ALL HANDICAPPED PUPILS.....	63.3

	<i>Dollars</i>
COST PER HANDICAPPED PUPIL.....	\$ 616
TOTAL COST EXCLUDING SPEECH IMPAIRED.....	9,010,084
NUMBER OF PUPILS SERVED EXCLUDING SPEECH IMPAIRED.....	9,888
COST PER PUPIL EXCLUDING SPEECH IMPAIRED.....	911
COST PER SPEECH-IMPAIRED PUPIL.....	150

REGULAR EDUCATION

SALARIES.....	160,530,886
FRINGE BENEFITS.....	NA

TRANSPORTATION..... 27,232,560

TOTAL COSTS..... 187,763,446

TOTAL REGULAR PUPILS..... (No. of Pupils: 409,882)

COST PER REGULAR PUPIL..... 458

NA: Not available.

## A UNIFORM DATA SYSTEM FOR ANALYSIS OF EXCESS COSTS OF EDUCATING HANDICAPPED CHILDREN

Nationally uniform data (now unavailable) are necessary for computation of excess costs of educating handicapped children and could come from either a special survey or an as yet undeveloped national statistical survey. A one-time, special survey of existing State data, widely suggested but not now under active consideration, will not provide satisfactory data precisely because the States do not have comparable statistical systems for special education. As documented in this report, State data systems vary significantly; some systems for collecting the kinds of data relevant to this task are very undeveloped.

Development of a nationally uniform system must overcome these fundamental problems:

- identification of children as handicapped and therefore eligible for service must be consonant with a resolution of the controversies surrounding labeling and diagnosis (these problems are interrelated and neither is close to resolution);
- provision of data (by the statistical system) that clearly separates services for handicapped children from services provided children receiving special services for other reasons; e.g., delinquency, gifted or talented, pregnancy, etc. (overlap among these groups and the handicapped further compounds this problem);
- comparability of financial records for education of the handicapped provided by the statistical system with records kept for education of nonhandicapped children;
- commensurability of cost of developing and operating the statistical system with financial resources available to the Federal Government and to the States that want the data.

Three kinds of proposals have been advanced for such a nationally uniform statistical system: a student unit record system, program accounting for the education of the handicapped, and general purpose statistical systems providing partial data. Each of these is discussed in turn:

**Student unit record system:** Such systems have been proposed to get annual reports on the number of handicapped children receiving services or to get estimates of the number of children requiring services.

All but one of the proposals for such a student-based unit record system seek either the derivation of prevalence rates for the handicapped or the introduction of a national diagnostic program to uncover all handicapped children in the public schools, especially those children not administratively designated as handicapped. Only one of these proposals seeks the collection of the financial data required for an excess cost analysis. The exceptional proposal, a system submitted to the State of Illinois, is sufficiently unconventional to require extensive testing to relate its concepts to more conventional cost categories. Also, all systems based upon pupil unit record systems are exceedingly expensive.

The one existing student unit record system implemented at the State level is now undergoing extensive auditing to assess its reliability. While indications are that this system is effective in reimbursing LEA's for programs benefiting handicapped children, there are only 26 units reporting information to the SEA, and its usefulness may be due to that factor alone. In addition, the elimination of traditional categories of classifying handicapped children in this system (this reduces the number of data elements collected) would preclude its adoption on a national scale or its use as the basis of an excess-cost model until substantive consensus on labeling and diagnosis problems has been reached.

In the short run, this approach to developing an excess-cost model for the handicapped is probably unfeasible, in view of (1) the large number of pupils in over 16,000 LEA's (if a national system is contemplated), and (2) the extensive development costs of data-collection instruments that could produce results with known and acceptable reliability and validity.

**Program accounting systems:** If States and LEA's kept careful program accounts for education of the handicapped, including the necessary financial data,\* the basic data for an excess cost analysis would be immediately available. In several months the initial results from the Common Core of Data assessment will be available, and more precise estimates on implementation costs for 10 or more States can be made available to the Subcommittee. At this time, it appears that most financial and staff data are generally available, program and student data are more difficult to identify, and comparisons between any two types of data are difficult to make even within States. The director of one large State's statistical office estimated to NCES that program accounting in his State would require a full-time staff in each school in the State to collect the data and an expense of several billion dollars to install and operate. Even if this estimate is unreasonably high, it is clear that massive resources and a number of years would be required for implementation and that this method would not provide, in the near future, the information on excess costs of educating the handicapped.

**Indirect systems:** If student unit record systems and program accounting are exceedingly expensive and require considerable development and implementation costs, some kind of indirect approach, producing at relatively low cost reliable data for approximating excess costs, may be feasible.

The limitations of indirect systems are that they assume much about the structure of excess costs and may not identify every cost element of educating handicapped children. However, a federally initiated indirect collection system would have the following advantages:

- It is amenable to national standardization and comparability.
- It is most probably acceptable to the States and localities as a modification of the current statistical program maintained by many of them.
- Its development costs and operation are relatively low, even in providing State-by-State estimates.
- In addition to the data on education of the handicapped, it would be possible, at the same time and at very little marginal cost, to acquire identical program data for any or all other programs: bilingual education, compensatory education, vocational education, and even such specialties as art and music. As a result, the cost of data for any one program (e.g., handicapped education) would be relatively small.

If it is accepted that salaries constitute the major portion of expenditures for education of the handicapped and that adequate information is available for developing distribution formulas, then a survey could be developed

\* See details in Handbook II revised, of the State Education Records and Reports Series, *Financial Accounting* (Classifications and Standard Terminology for Local and State School Systems), DHEW Publication Number (OE) 73-11800.

of teachers and other professional staff, and relevant nonprofessionals to obtain salary data and data on assignment(s) and the special student groups with which they work. This general type of survey was used by New York State and Kentucky to provide data for this special nine-State survey. Developing, implementing, and operating such a biennial staff survey would require an estimated \$500,000 annually at current costs. However, such a survey would provide only a portion of the information requested by the Subcommittee; and as additional types of information (currently not collected by States) are sought, cost estimates increase rapidly. In addition, an indirect survey conducted by the Federal Government would neither act as a mechanism for identifying all unserved children on a national basis nor hasten equalization of financing of education for the handicapped among the States—two primary purposes of the advocates of student unit record and program accounting systems. While these constraints are sizable, it is believed that short of nationally uniform program accounting throughout the States, such a survey would produce the best possible estimates of the excess costs of educating handicapped children.

APPENDIXES

## **APPENDIX A**

**LETTER FROM THE COMMITTEE ON EDUCATION AND LABOR  
OF THE U.S. HOUSE OF REPRESENTATIVES**

**31**

**MAJORITY MEMBERS:**

CARL D. PERKINS, KY., CHAIRMAN  
FRANK THOMPSON, JR., N.J.  
JOHN H. DENT, PA.  
DOMINICK V. DANIELS, N.J.  
JOHN BRADENAS, IND.  
JAMES S. O'HARA, MICH.  
AUGUSTUS F. HAWKINS, CALIF.  
WILLIAM D. FORD, MICH.  
PATSY T. MINK, HAWAII  
LLOYD MEEDS, WASH.  
PHILLIP BURTON, CALIF.  
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WILLIAM (BILL) CLAY, MO.  
SHIRLEY CHISHOLM, N.Y.  
MARIO BRAGEI, N.Y.  
ELLA T. GRASSO, CONN.  
ROMANO L. MAZZOLI, KY.  
HERMAN BADILLO, N.Y.  
IKE ANDREWS, N.C.  
WILLIAM LEHMAN, FLA.  
JAIIME BENITIZ, P.R.

**CONGRESS OF THE UNITED STATES  
HOUSE OF REPRESENTATIVES  
COMMITTEE ON EDUCATION AND LABOR**

2181 RAYBURN HOUSE OFFICE BUILDING  
WASHINGTON, D.C. 20515

**MINORITY MEMBERS:**

ALBERT H. QUIE, MINK.  
JOHN M. ASHBROOK, OHIO  
ALPHONZO BELL, CALIF.  
JOHN N. ERLÉNBOHN, ILL.  
JOHN DELLENBACK, OREG.  
MARVIN L. EBCH, MICH.  
EDWIN D. ESHLEMAN, PA.  
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EARL F. LANDGREBE, IND.  
ORVAL HANSEN, IDAHO  
EDWIN S. FORSYTHE, N.J.  
JACK F. KEMP, N.Y.  
PETER A. PEYSER, N.Y.  
DAVID G. TOWELL, NEV.  
RONALD A. SARASIN, CONN.  
ROBERT J. HUBER, MICH.

TELEPHONES:  
MAJORITY—225-4817  
MINORITY—225-8728

March 13, 1974

Dr. John R. Ottina  
Commissioner of Education  
Office of Education  
4181-D FOB 6  
400 Maryland Avenue, S. W.  
Washington, D. C. 20202

Dear Dr. Ottina:

As you know, the Select Subcommittee on Education is presently conducting hearings on H.R. 70 and related bills which would provide federal payments to cover the excess costs of educating handicapped children. In order that we might have complete and accurate information upon which the Congress can make rational and objective judgments, we would ask to use the resources of the Office of Education to provide the following information as expeditiously as possible.

QUESTIONS

A. SALARIES

1. (a) What is the average regular classroom teacher's salary (elementary and secondary) in each state?  
(b) What is the average salary for special education teachers in each state?
2. Which states pay salary differentials to special education teachers and what is the basis on which each state pays them?

3. What are the average salaries in each of the states for each of the following categories of specialists providing instructional support to handicapped children?
- (a) speech therapists
  - (b) psychologists
  - (c) educational diagnosticians
  - (d) social workers
  - (e) physical therapists
  - (f) occupational therapists
  - (g) any other categories
4. (a) Which states have legislation which provides non-professional personnel (aides)?
- (b) What are the average salaries in each of the states for non-professional personnel (aides) within the special education system?
5. How does each state list categories of personnel for its special education systems and how many individuals are there in each of these categories in each state?

#### B. CHILDREN SERVED

1. How many children are receiving educational services in each state, regardless of the public agency providing such services (e.g. Department of Education, Department of Mental Health, Department of Welfare, etc.), in each of the following disability categories:
- (a) the severe and profoundly retarded
  - (b) the trainable mentally retarded
  - (c) the educable mentally retarded
  - (d) hard of hearing
  - (e) deaf
  - (f) speech impaired
  - (g) visually impaired
  - (h) emotionally disturbed
  - (i) learning disabled
  - (j) orthopedically handicapped
  - (k) multiply handicapped
  - (l) other health impaired

2. In each of the states, how many handicapped children are being served in each of the following special education program components:

- (a) regular class with special consultant
- (b) regular class with itinerant teacher
- (c) resource room
- (d) part-time special education class
- (e) full-time special education class
- (f) special day school
- (g) homebound
- (h) residential school
- (i) hospital

3. In each state, how many children are not receiving educational services in each of the disability categories cited in question B-1?

C. TOTAL COSTS.

1. In each state, what is the total public cost for the education of handicapped children in each of the disability categories cited in B-1?
2. In each state, what is the total public cost for the education of handicapped children in each disability category in each of the special education program components cited in question B-2?
3. In each state, what is the total public cost for the education of handicapped children for each of the disability categories in each of the following cost areas:

(a) Instruction

Teachers  
Teacher Aides

(b) Instructional Support

Support, Equipment, and Materials  
Guidance and Counseling

Other, such as speech therapists, social works, etc.

(c) Management

Administration  
Clerical and Secretarial

(d) Transportation

(e) Services

Health  
Food

(f) Institutional Operations

Operation and Maintenance  
Fringe Benefits  
Other

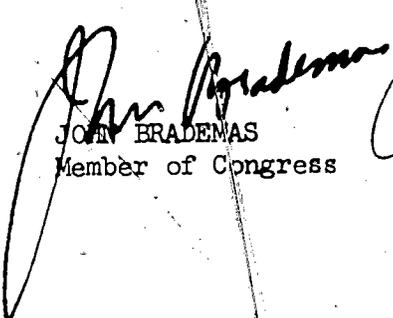
March 13, 1974

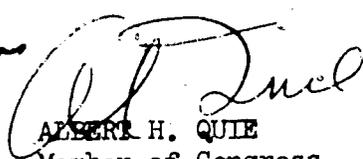
4. In each state, what are the total public costs for the education of non-handicapped children in each of the same cost categories cited in question C-3?
5. In each state, what is the per pupil excess cost for the education of handicapped children over the cost for the education of non-handicapped children in each of the disability categories for each of the cost categories?
6. Define excess cost for each of the disability categories in each of the states (i.e. what is the composition of that excess cost)?
7. Recommend excess cost categories and what should be the parameters of such categories?
8. Since states reimburse local school districts in many ways (unit funding, straight sum, excess cost, etc.), please detail for the Committee how each state's reimbursement mechanism works and explain whether it is possible based upon the various funding reimbursement mechanisms to determine true excess costs.

We appreciate the cooperation of the Department in this matter and offer whatever assistance that we can provide in answering these questions. Thank you.

With every best wish, we are

Sincerely yours,

  
JOHN BRADEMAS  
Member of Congress

  
ALBERT H. QUIE  
Member of Congress

## APPENDIX B

QUESTIONNAIRE SUBMITTED TO SURVEYED STATES:

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State \_\_\_\_\_

Number of persons, FTE's of total persons, and aggregate salaries of professional staff serving the handicapped in local public schools and other local and state operated facilities, school year 1972-73.

Position to be recorded in this table: SPECIAL EDUCATION TEACHERS

Secondary classification for data to be recorded in this table: NONE

- Instructions:
1. Indicate by an "X" each datum not available.
  2. The (unduplicated) total row below may not equal the sum of the detail.
  3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of handicapped pupil taught or served	SPECIAL EDUCATION TEACHERS			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (Unduplicated count of persons in position)					
SEVERELY/PROFOUNDLY RETARDED					
TRAINABLE MENTALLY RETARDED					
EDUCABLE MENTALLY RETARDED					
EMOTIONALLY DISTURBED					
LEARNING DISABLED					
SPEECH IMPAIRED					
HARD OF HEARING					
DEAF					
PARTIALLY SIGHTED					
BLIND					
ORTHOPEDICALLY HANDICAPPED					
MULTIPLE HANDICAPPED					
OTHER HEALTH IMPAIRED					

<sup>1/</sup> Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

State \_\_\_\_\_

Number of persons, FTE's, of total persons, and aggregate salaries of professional staff serving the handicapped in local public schools and other local and state operated facilities, school year 1972-73.

Position to be recorded in this table: SPECIAL EDUCATION TEACHERS

Secondary classification for data to be recorded in this table: CERTIFIED IN SPECIAL EDUCATION

- Instructions:
1. Indicate by an "X" each datum not available.
  2. The (unduplicated) total row below may not equal the sum of the detail.
  3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of handicapped pupil taught or served	SPECIAL EDUCATION TEACHERS			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (Unduplicated count of persons in position)					
SEVERELY/PROFOUNDLY RETARDED					
TRAINABLE MENTALLY RETARDED					
EDUCABLE MENTALLY RETARDED					
EMOTIONALLY DISTURBED					
LEARNING DISABLED					
SPEECH IMPAIRED					
HARD OF HEARING					
DEAF					
PARTIALLY SIGHTED					
BLIND					
ORTHOPEDICALLY HANDICAPPED					
MULTIPLE HANDICAPPED					
OTHER HEALTH IMPAIRED					

<sup>1/</sup> Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

State \_\_\_\_\_

Number of persons, FTE's of total persons, and aggregate salaries of professional staff serving the handicapped in local public schools and other local and state operated facilities, school year 1972-73.

Position to be recorded in this table: SPECIAL EDUCATION TEACHERS

Secondary classification for data to be recorded in this table: IN LOCAL EDUCATION AGENCIES PAYING SALARY DIFFERENTIALS TO SPECIAL EDUCATION TEACHERS

- Instructions:
1. Indicate by an "X" each datum not available.
  2. The (unduplicated) total row below may not equal the sum of the detail.
  3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of handicapped pupil taught or served	SPECIAL EDUCATION TEACHERS			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (Unduplicated count of persons in position)					
SEVERELY/PROFOUNDLY RETARDED					
TRAINABLE MENTALLY RETARDED					
EDUCABLE MENTALLY RETARDED					
EMOTIONALLY DISTURBED					
LEARNING DISABLED					
SPEECH IMPAIRED					
HARD OF HEARING					
DEAF					
PARTIALLY SIGHTED					
BLIND					
ORTHOPEDICALLY HANDICAPPED					
MULTIPLE HANDICAPPED					
OTHER HEALTH IMPAIRED					

<sup>1/</sup> Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

State \_\_\_\_\_

Number of persons, FTE's of total persons, and aggregate salaries of professional staff serving the handicapped in local public schools and other local and state operated facilities, school year 1972-73.

Position to be recorded in this table: **SPEECH THERAPISTS**

- Instructions:
1. Indicate by an "X" each datum not available.
  2. The (unduplicated) total row below may not equal the sum of the detail.
  3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of handicapped pupil taught or served	SPEECH THERAPISTS			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (Unduplicated count of persons in position)					
SEVERELY/PROFOUNDLY RETARDED					
TRAINABLE MENTALLY RETARDED					
EDUCABLE MENTALLY RETARDED					
EMOTIONALLY DISTURBED					
LEARNING DISABLED					
SPEECH IMPAIRED					
HARD OF HEARING					
DEAF					
PARTIALLY SIGHTED					
BLIND					
ORTHOPEDICALLY HANDICAPPED					
MULTIPLE HANDICAPPED					
OTHER HEALTH IMPAIRED					

<sup>1/</sup> Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

State \_\_\_\_\_

Number of persons, FTE's of total persons, and aggregate salaries of professional staff serving the handicapped in local public schools and other local and state operated facilities, school year 1972-73.

Position to be recorded in this table: PSYCHOLOGISTS

- Instructions:
1. Indicate by an "X" each datum not available.
  2. The (unduplicated) total row below may not equal the sum of the detail.
  3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of handicapped pupil taught or served	PSYCHOLOGISTS			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (Unduplicated count of persons in position)					
SEVERELY/PROFOUNDLY RETARDED					
TRAINABLE MENTALLY RETARDED					
EDUCABLE MENTALLY RETARDED					
EMOTIONALLY DISTURBED					
LEARNING DISABLED					
SPEECH IMPAIRED					
HARD OF HEARING					
DEAF					
PARTIALLY SIGHTED					
BLIND					
ORTHOPEDICALLY HANDICAPPED					
MULTIPLE HANDICAPPED					
OTHER HEALTH IMPAIRED					

<sup>1/</sup> Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

State \_\_\_\_\_

Number of persons, FTE's of total persons, and aggregate salaries of professional staff serving the handicapped in local public schools and other local and state operated facilities, school year 1972-73.

Position to be recorded in this table: EDUCATIONAL DIAGNOSTICIANS

- Instructions:
1. Indicate by an "X" each datum not available.
  2. The (unduplicated) total row below may not equal the sum of the detail.
  3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of handicapped pupil taught or served	EDUCATIONAL DIAGNOSTICIANS			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (Unduplicated count of persons in position)					
SEVERELY/PROFOUNDLY RETARDED					
TRAINABLE MENTALLY RETARDED					
EDUCABLE MENTALLY RETARDED					
EMOTIONALLY DISTURBED					
LEARNING DISABLED					
SPEECH IMPAIRED					
HARD OF HEARING					
DEAF					
PARTIALLY SIGHTED					
BLIND					
ORTHOPEDICALLY HANDICAPPED					
MULTIPLE HANDICAPPED					
OTHER HEALTH IMPAIRED					

<sup>1/</sup> Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

State \_\_\_\_\_

Number of persons, FTE's of total persons, and aggregate salaries of professional staff serving the handicapped in local public schools and other local and state operated facilities, school year 1972-73.

Position to be recorded in this table: SOCIAL WORKERS

- Instructions: 1. Indicate by an "X" each datum not available.  
 2. The (unduplicated) total row below may not equal the sum of the detail.  
 3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of handicapped pupil taught or served	SOCIAL WORKERS			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (Unduplicated count of persons in position)					
SEVERELY/PROFOUNDLY RETARDED					
TRAINABLE MENTALLY RETARDED					
EDUCABLE MENTALLY RETARDED					
EMOTIONALLY DISTURBED					
LEARNING DISABLED					
SPEECH IMPAIRED					
HARD OF HEARING					
DEAF					
PARTIALLY SIGHTED					
BLIND					
ORTHOPEDICALLY HANDICAPPED					
MULTIPLE HANDICAPPED					
OTHER HEALTH IMPAIRED					

<sup>1/</sup> Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

State \_\_\_\_\_

Number of persons, FTE's of total persons, and aggregate salaries of professional staff serving the handicapped in local public schools and other local and state operated facilities, school year 1972-73.

Position to be recorded in this table: OCCUPATIONAL THERAPISTS

- Instructions:
1. Indicate by an "X" each datum not available.
  2. The (unduplicated) total row below may not equal the sum of the detail.
  3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of handicapped pupil taught or served	OCCUPATIONAL THERAPISTS			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (Unduplicated count of persons in position)					
SEVERELY/PROFOUNDLY RETARDED					
TRAINABLE MENTALLY RETARDED					
EDUCABLE MENTALLY RETARDED					
EMOTIONALLY DISTURBED					
LEARNING DISABLED					
SPEECH IMPAIRED					
HARD OF HEARING					
DEAF					
PARTIALLY SIGHTED					
BLIND					
ORTHOPEDICALLY HANDICAPPED					
MULTIPLE HANDICAPPED					
OTHER HEALTH IMPAIRED					

<sup>1/</sup> Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

State \_\_\_\_\_

Number of persons, FTE's of total persons, and aggregate salaries of professional staff serving the handicapped in local public schools and other local and state operated facilities, school year 1972-73.

Position to be recorded in this table: **PHYSICAL THERAPISTS**

- Instructions:
1. Indicate by an "X" each datum not available.
  2. The (unduplicated) total row below may not equal the sum of the detail.
  3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of handicapped pupil taught or served	PHYSICAL THERAPISTS			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (Unduplicated count of persons in position)					
SEVERELY/PROFOUNDLY RETARDED					
TRAINABLE MENTALLY RETARDED					
EDUCABLE MENTALLY RETARDED					
EMOTIONALLY DISTURBED					
LEARNING DISABLED					
SPEECH IMPAIRED					
HARD OF HEARING					
DEAF					
PARTIALLY SIGHTED					
BLIND					
ORTHOPEDICALLY HANDICAPPED					
MULTIPLE HANDICAPPED					
OTHER HEALTH IMPAIRED					

<sup>1/</sup> Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

State \_\_\_\_\_

Number of persons, FTE's of total persons, and aggregate salaries of professional staff serving the handicapped in local public schools and other local and state operated facilities, school year 1972-73.

Position to be recorded in this table: ADMINISTRATIVE STAFF

- Instructions: 1. Indicate by an "X" each datum not available.  
 2. The (unduplicated) total row below may not equal the sum of the detail.  
 3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of handicapped pupil taught or served	ADMINISTRATIVE STAFF			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (Unduplicated count of persons in position)					
SEVERELY/PROFOUNDLY RETARDED					
TRAINABLE MENTALLY RETARDED					
EDUCABLE MENTALLY RETARDED					
EMOTIONALLY DISTURBED					
LEARNING DISABLED					
SPEECH IMPAIRED					
HARD OF HEARING					
DEAF					
PARTIALLY SIGHTED					
BLIND					
ORTHOPEDICALLY HANDICAPPED					
MULTIPLE HANDICAPPED					
OTHER HEALTH IMPAIRED					

<sup>1/</sup> Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

State \_\_\_\_\_

Number of persons, FTE's of total persons, and aggregate salaries of professional staff serving the handicapped in local public schools and other local and state operated facilities, school year 1972-73.

Position to be recorded in this table: OTHER PROFESSIONAL STAFF SERVING HANDICAPPED PUPILS (Specify)

- Instructions:
1. Indicate by an "X" each datum not available.
  2. The (unduplicated) total row below may not equal the sum of the detail.
  3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of handicapped pupil taught or served	OTHER PROFESSIONAL STAFF SERVING HANDICAPPED PUPILS (Specify)			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (Unduplicated count of persons in position)					
SEVERELY/PROFOUNDLY RETARDED					
TRAINABLE MENTALLY RETARDED					
EDUCABLE MENTALLY RETARDED					
EMOTIONALLY DISTURBED					
LEARNING DISABLED					
SPEECH IMPAIRED					
HARD OF HEARING					
DEAF					
PARTIALLY SIGHTED					
BLIND					
ORTHOPEDICALLY HANDICAPPED					
MULTIPLE HANDICAPPED					
OTHER HEALTH IMPAIRED					

<sup>1/</sup> Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

State \_\_\_\_\_

Number of persons, FTE's of total persons, and aggregate salaries of professional staff serving the handicapped in local public schools and other local and state operated facilities, school year 1972-73.

Position to be recorded in this table: PARAPROFESSIONAL STAFF SERVING HANDICAPPED PUPILS

- Instructions:
1. Indicate by an "X" each datum not available.
  2. The (unduplicated) total row below may not equal the sum of the detail.
  3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of handicapped pupils taught or served	PARAPROFESSIONAL STAFF SERVING HANDICAPPED PUPILS			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (Unduplicated count of persons in position)					
SEVERELY/PROFOUNDLY RETARDED					
TRAINABLE MENTALLY RETARDED					
EDUCABLE MENTALLY RETARDED					
EMOTIONALLY DISTURBED					
LEARNING DISABLED					
SPEECH IMPAIRED					
HARD OF HEARING					
DEAF					
PARTIALLY SIGHTED					
BLIND					
ORTHOPEDICALLY HANDICAPPED					
MULTIPLE HANDICAPPED					
OTHER HEALTH IMPAIRED					

<sup>1/</sup> Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

State \_\_\_\_\_

Number of persons, FTE's of total persons, and aggregate salaries of professional and nonprofessional staff serving regular pupils in local public schools and other local and state operated facilities, by position, school year 1972-73.

- Instructions:
1. Indicate by an "X" each datum not available.
  2. The (unduplicated) total row below may not equal the sum of the detail.
  3. Please attach to this table explanations of special circumstances necessary to interpret the data.

Type of position	Number of persons in position <sup>1</sup>			FTE's <sup>1</sup> of total persons (if data are available)	Aggregate expenditures for salaries
	Total persons	Full-time	Part-time		
TOTAL (unduplicated count of persons in professional positions)					
TEACHERS OF REGULAR PUPILS					
SOCIAL WORKERS					
COUNSELORS					
ADMINISTRATIVE STAFF					
OTHER PROFESSIONAL STAFF (specify)					
OTHER PROFESSIONAL STAFF (specify)					
OTHER PROFESSIONAL STAFF (specify)					
OTHER PROFESSIONAL STAFF (specify)					
PARAPROFESSIONALS					

<sup>1</sup>/ Full-time equivalents of total persons is the total of full-time persons and the full-time equivalents of part-time persons.

Other statistics of regular pupils in locally and state operated public schools and institutions, school year 1972-1973.

3

Pupil membership in schools and institutions operated by local education agencies, intermediate units, and State agencies, school year 1972-1973. (Exclude handicapped pupils.)

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Expenditures during school year 1972-1973 for transportation.

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State \_\_\_\_\_

Expenditures for transportation and for special supplies, materials, and equipment for handicapped pupils, 1972-1973.

Instructions: 1. Indicate by an "X" each datum not available.

2. Please attach to this table explanations of special circumstances necessary to interpret this statistical report.

Type of Handicap	Transportation	Special supplies, materials, and equipment
TOTAL EXPENDITURES		
SEVERELY AND PROFOUNDLY RETARDED		
TRAINABLE MENTALLY RETARDED		
EDUCABLE MENTALLY RETARDED		
EMOTIONALLY DISTURBED		
LEARNING DISABLED		
SPEECH IMPAIRED		
HARD OF HEARING		
DEAF		
PARTIALLY SIGHTED		
BLIND		
ORTHOPEDICALLY HANDICAPPED		
MULTIPLE HANDICAPPED		
OTHER HEALTH IMPAIRED		

State \_\_\_\_\_

Expenditures for handicapped pupils in programs in reimbursed public, nonpublic and out-of-State special schools and institutions, 1972-73.

- Instructions: 1. Indicate by an "X" each datum not available.  
 2. Please attach to this table explanations of special circumstances necessary to interpret this statistical report.

Type of handicap	Total reimbursed expenditures <sup>1</sup> (a)	Reimbursed tuition expenditures (educational) <sup>2</sup> (b)	Reimbursed therapeutic expenditures <sup>3</sup> (c)	Reimbursed room and board expenditures <sup>4</sup> (d)
TOTAL EXPENDITURES	_____	_____	_____	_____
SEVERELY AND PROFOUNDLY RETARDED	_____	_____	_____	_____
TRAINABLE MENTALLY RETARDED	_____	_____	_____	_____
EDUCABLE MENTALLY RETARDED	_____	_____	_____	_____
EMOTIONALLY DISTURBED	_____	_____	_____	_____
LEARNING DISABLED	_____	_____	_____	_____
SPEECH IMPAIRED	_____	_____	_____	_____
HARD OF HEARING	_____	_____	_____	_____
DEAF	_____	_____	_____	_____
PARTIALLY SIGHTED	_____	_____	_____	_____
BLIND	_____	_____	_____	_____
ORTHOPEDICALLY HANDICAPPED	_____	_____	_____	_____
MULTIPLE HANDICAPPED	_____	_____	_____	_____
OTHER HEALTH IMPAIRED	_____	_____	_____	_____

- 1/ Total is the sum of columns (b), (c), and (d).  
 2/ Typically reimbursed by the State Education Agency (or LEA). Often, the institution bills the SEA (LEA) for a tuition expense.  
 3/ Includes physical therapy, psychotherapy, occupational therapy, social services etc., when provided by the reimbursed institution, regardless of the State agency which reimburses such costs.  
 4/ Typically for children in a residential institution, regardless of the State agency which reimburses such costs.

State \_\_\_\_\_

Number of pupils receiving special instruction or services and number diagnosed but not receiving services in local public schools, locally operated special schools, special schools operated by intermediate units, and State-operated special schools or institutions, school year 1972-1973.

Type of handicap	Total diagnosed pupils	Number of pupils receiving special instruction or services (separate [special] classes, special instruction by regular classroom teachers and individualized special instruction or assistance by specialized professional personnel)	Number of pupils who were diagnosed but not receiving services (on waiting list for service, or did not receive service for other reasons)
Total number of handicapped pupils			
Severely and profoundly retarded			
Trainable mentally retarded			
Educable mentally retarded			
Emotionally disturbed			
Learning disabled			
Speech impaired			
Hard of hearing			
Deaf			
Partially sighted			
Blind			
Orthopedically handicapped			
Multiple handicapped			
Other health impaired			

Notes: 1. Indicate by an "X" data not available.  
 2. Please attach to this table explanation of special circumstances necessary to interpret the data.

GPO 889-441