FRAMEWORK FOR DESCRIPTIVE AND COMPARATIVE COST ANALYSIS OF PUBLIC AND NONPUBLIC SPECIAL EDUCATION PROGRAMS

by

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CHAPTER I

INTRODUCTION

Determining the costs of special education in the public and private sectors is an important undertaking necessary for policy formulation and implementation. The Rehabilitation Act of 1973 (P. L. 93-112) and the Education for All Handicapped Children Act of 1975 (P. L. 94-142) require that all handicapped children receive a free, appropriate, publicly supported education. Further, P. L. 94-142 mandates: education in the least restrictive environment, a continuum of alternative placements, and that handicapped children in private schools be provided special education and related services at no cost to their parent(s) or guardian(s) provided that such children are referred or placed by a public agency.

In the context of fiscal accountability, the issue of providing comparable services for the least amount of expenditure has become critical. Both public and private sectors have claimed to provide the needed special education and related services at the lowest cost (Virginia Association of Independent Special Education Facilities [VAISEF], 1982; Jones and Salmon, 1983).

The substantial costs of public special education have placed special educators in a position of trying to retain,

expand, and improve services, while at the same time trying to justify current expenditures for educating the handicapped. Public expenditures for educating handicapped pupils in public schools are approximately 2.17 times greater than the cost of educating general students (Kakalik, Furry, Thomas, and Carney, 1981). In the private sector, increased costs must be met ultimately with either a reduction in services or an increase in revenues by means of contributions, grants, endowments, and/or increased tuition. If the tuition is raised, then the increased cost is passed on to the public for those children placed by the public agency.

Local education agencies (LEAs) are continually faced with decisions of whether to pay for nonpublic placement of a handicapped child or provide public placement, often at the expense of starting new programs and services for a small number of children (Jones and Salmon, 1983). Currently, LEAs have few resources available to describe and compare their costs for public special education to their costs for private special education. Similarly, there is no way for private service providers to determine if their rates per service are competitive with costs in the public sector.

Descriptive analysis of public special education costs by LEAs are most often limited to direct expenditures by program for salaries, materials, and equipment. Analysis of

private special education costs to LEAs is limited to identification of tuition costs and ignores several other costs born by the LEA.

To date, formal special education cost analysis and comparison studies have been macro in nature (Rossmiller, Hale, and Frohreich, 1970; Clemmons, 1977; Hartman, Hartman, Bernstein, and Lavine, 1978; Hartman, 1979; Kakalik et al., 1981). The objectives of the above studies were to determine expenditures for several LEAs, states, or nationally, and compare costs among public special education programs, or between public special education programs and public general education programs over one or more years.

Review of these studies indicate that there are several factors which must be addressed in order to approach precision in cost analysis and comparison. First, appropriate equivalencies in cost and enrollment data must be determined. Second, practical cost units which provide for a comparable base must be ascertained. Third, effective and practical cost centers must be developed. Fourth, appropriate cost elements and categories must be devised which will enable effective allocation and interpretation. Fifth, appropriate means of allocating elements to units in relation to cost centers must be obtained. Sixth, it is necessary to obtain an effective way of approaching equipment costs. Seventh, there needs to be an effective means of

approaching start-up costs. However, these studies also indicate that a certain amount of arbitrary determination and allocation of costs are inherent in all cost studies due to the variety of bookkeeping practices in education.

Presently, most micro cost comparisons, comparing special education costs of a single LEA and the nonpublic special education programs utilized by the LEA, are informal in nature and commonly involve matching the private school tuition costs with a per-pupil program cost in the LEA (Jones and Salmon, 1983). This method of comparison does not take into account several of the factors stated above, as well as other factors which need to be considered in a descriptive and comparative cost analysis of public and nonpublic special education programs.

First, as mentioned previously, tuition may only be a part of the total cost of private education. There may be add-on costs for specific related services, such as speech therapy, physical therapy, occupational therapy, psychiatric services, psychological services, social work services, medical diagnostic services, orientation and mobility training, prevocational and vocational training, and adaptive physical education. Further, costs for transportation, food, clothing, recreation, and residential services may not be included in the basic private school tuition. Second, public overhead costs for private school placement are seldom

included in cost assignment. Third, there may be different services provided in each setting. Fourth, capital depreciation is seldom incorporated in public special education costs. Finally, when start-up costs are included, they may appear overwhelming if compared against a single year tuition (Jones and Salmon, 1983).

The first effort to formally analyze and compare costs of public and nonpublic special education programs on a micro level was performed by Salmon and Larson (1983), as part of a larger study conducted by Jones and Salmon (1983) of public and nonpublic special education programs utilized by Montgomery County Maryland Public Schools. The initial models developed by Salmon and Larson for cost analysis and comparison addressed the many of the factors of non-comparability of costs. The models, however, were developed for a specific LEA and as such, did not account for three of the factors in cost analysis and comparison which in general may affect special education programs. First, the models did not account for fixed assets costs which may be attributed to special education programs. Second, the models did not analyze related services expenditures so as to be able to accurately compare the costs per-service between the public and nonpublic providers. Third, the models did not account for public residential program costs. These models served as the initial output for the current product development.

Problem Statement

The current informal practice of comparing private school tuition to public per-pupil program costs does not yield a figure sufficiently accurate to formulate and implement policy concerning placement of handicapped students. The initial models previously developed for cost analysis and comparison do not take into account several factors necessary to accurately analyze and compare public and nonpublic special education expenditures for various LEAs. Therefore, while federal law mandates that handicapped children placed in private schools by a public agency receive special education and related services at no cost to their parent(s) and that fiscal accountability is essential in special education, there currently exists no common framework for more accurately analyzing and comparing costs of educating handicapped pupils in public and nonpublic schools.

Purpose of the Study

The purpose of this study was to develop and field-test a framework for descriptive and comparative cost analysis of public and nonpublic special education programs. This field-tested prototype may be used by LEAs to determine and compare their costs for public and nonpublic special education programs. The framework may aid private schools in determining if their tuition rates are competitive with the public providers. The framework is not to be used to

evaluate the value or appropriateness of public or nonpublic special education programs.

Study Objectives

The major study objectives were based upon research indicating the lack of a common method to analyze and compare costs of public and nonpublic special education programs. The first objective determined whether the field-tested framework could more accurately analyze for comparison public expenditures by the LEA for their public special education programs and nonpublic special education programs in which they had pupils enrolled. The second objective was to ascertain whether the framework was sufficiently common to be usable by LEAs in Virginia.

From the first major objective, analysis was contingent upon the following factors:

1. Appropriate equivalencies in cost and enrollment data.

2. Practical cost units which provide a comparative base.

3. Effective and practical cost centers.

4. Appropriate cost elements and categories which will enable effective allocation and interpretation.

5. Appropriate means of allocating elements to units in relation to cost centers.

6. An effective way of approaching equipment costs.

7. An effective way of approaching overhead costs.

8. An effective way of approaching capital depreciation costs.

9. An effective way of approaching related services costs.

10. An effective way of approaching start-up costs.

From the second objective, commonality of the framework was determined by its applicability to the:

1. Categories of school districts (city and county) in Virginia.

2. Population levels (low, medium, high) of the cities and counties in Virginia.

3. Types of special education environments (self-contained day and residential) contained in school districts in Virginia.

4. Categories of nonpublic schools (profit and nonprofit) approved by the Virginia State Department of Education.

5. Types of nonpublic school environments (self-contained day and residential) approved by the Virginia State Department of Education.

6. Categories of handicapping conditions of pupils [Seriously Emotionally Disturbed (SED), Severely Learning Disabled (SLD), Multiple Handicapped/Trainable Mentally

Retarded (MHTMR), Multiple Handicapped (MH)] placed in public programs and nonpublic schools by the LEAs in Virginia.

Limitation

This study utilized a research and development (R & D) design to create the field-tested framework for descriptive and comparative cost analysis of public and nonpublic special education programs. The R & D process employed successive field-tests and expert panel review to arrive at a final usable product. However, the framework's application is generalizable only to those public and nonpublic special education programs addressed in the R & D process. Potential users are required to assess the degree to which the sample and procedures used in this study match those with which they would use the framework. At the minimum, however, the R & D process utilized in this study will provide the basis for public and nonpublic providers to establish their special education costs for comparison.

The results of this study will aid LEAs in determining the costs of their special education programs and their costs for nonpublic special education programs in which they have pupils enrolled. The results also may aid private schools in determining if their rates are competitive with public programs. Determination of the costs ultimately will assist in special education policy formulation and implementation.

CHAPTER II

REVIEW OF THE LITERATURE

Presented in this chapter is (1) a summary of the history of the relationship between public and nonpublic education of the handicapped, (2) a legal background pertaining to public and nonpublic education of the handicapped, (3) current costs for public and nonpublic special education, and (4) cost analysis and comparison techniques in special education.

History of the relationship between public and nonpublic education of the handicapped. Public and private special education are both integral parts of education in America. In 1829, the Massachusetts School for the Blind became the first public residential school in the United States. As early as 1867, private residential schools for the deaf were initiated (Connor, 1961).

Organized and informal parent groups established both day and residential private schools in an attempt to fill the void when public schools refused to start programs (Jones, 1982). Religious groups established both sectarian and nonsectarian residential and day programs for handicapped pupils. By the turn of the century, most education of the handicapped was performed by the private sector at parent expense.

The passage of state mandates in the mid-1900s provided little impetus for public schools to initiate programs for handicapped pupils. Lack of trained personnel, facilities, and funds were used as excuses for not providing special education services at the LEA level. Parents continued to pay the price - in tuition, relocation, or separation of the family from the handicapped child (Jones, 1982).

In the 1950s and 1960s, parents began to seek tuition assistance provisions from state legislatures. Most legislative provisions enacted provided partial support for tuition to private schools with a ceiling on the dollar amount allowed per-pupil.

One such mandate enacted in 1957, was New York Education Law, Chapter 786, Section 4407 (the Greenberg Law). The original act and subsequent amendments were initiated to serve severely handicapped pupils unable to be served in the LEA. Guarino and Sage (1972) suggested that the Greenberg Law enabled school districts to pass on their financial and programmatic responsibilities for handicapped pupils to the state level and private sector rather than make the necessary provisions within the mainstream of education. They also concluded that mildly handicapped pupils were given more extreme labels so that they may be placed outside the LEA. The Greenberg Law provided for a state grant of $2,000 to help support the private education of handicapped pupils if

parents requested the grant and the LEA certified that they were unable to provide a program. Guarino and Sage (1972) also indicated that amendments to the Greenberg Law broadened eligibility which, resulted in an increase in the number of cases to 4,500 in 1968-69, and to approximately 6,000 in 1971-72.

In a rebuttal to the Guarino and Sage study, Zneimer (1973) stated that the private sector was better able to educate handicapped children. He concluded that the reason children were being placed in private schools was that public educators were aware that private facilities could better provide for the needs of handicapped children than could programs in the mainstream of public education. Zneimer, in replying to extreme labeling of mildly handicapped children, stated , "It may be that even the more mildly handicapped child cannot be adequately served in the public school program except in certain special and exceptional circumstances" (Zneimer, 1973, p. 331).

In a reply to Zneimer, Guarino and Sage (1973) claimed that the Greenberg Law invited extreme labeling and the subsequent private placement of a large number of mildly handicapped children which would have been routinely served in the public sector in other states. This controversy has continued. Many private schools have been formed as a result

of feelings that the public schools cannot and possibly should not serve some or all handicapped pupils.

In Virginia, a provision to reimburse LEAs up to 60% of a maximum of $1,250 ($750) for handicapped pupils in private day school programs and up to 60% of a maximum of $5,000 ($3,000) for placement in residential programs was put into effect in 1973. Pomeranz (1975) reported a significant drop in the number of families with incomes of $10,000 or less for grant recipients represented in 1972-73 and 1973-74. Those families with incomes in excess of $15,000, however, showed an increase over the two years. This fact suggests that only the upper middle class and above could afford to benefit from the program. Pomeranz also found that school districts utilizing private schools were more urban, large districts as opposed to rural small districts which might be required to use tuition grants more frequently due to fewer handicapped pupils based on pupil population. Finally, Pomeranz reported that the percentage of Black pupils on tuition grants was less than the percentage of Blacks in the overall pupil population of the state.

Virginia's tuition grant program led to the case of Kruse v. Campbell (1977) in which a three judge panel in the Eastern District of Virginia upheld the partial payment to parents. Upon appeal, the Supreme Court (1977) remanded the case with directions to decide the claim based on Section 504

of the Rehabilitation Act of 1973 (P. L. 93-112). Virginia's Annual Program Plan for participation in P. L. 94-142 funding was rejected by the Office of Education until such time when full costs were paid. The required change made Kruse v. Campbell a moot issue. Federal laws resolved the issue of partial payment for the private education of handicapped pupils.

Legal background pertaining to public and nonpublic education of the handicapped. P. L. 93-112 and P. L. 94-142 require that all handicapped children receive a free, appropriate, publicly supported education. P. L. 94-142 defines "free, appropriate, publicly supported education as:

> . . . special education and related services which (a) have been provided at public expense, under public supervision and direction, and without charge, (b) meet the standards of the State educational agency, (c) include an appropriate preschool, elementary, or secondary school education in the state involved, and (d) are provided in conformity with the individualized education program required under section 614(a)(5) (Section 4(a)(18)).

Further, P. L. 94-142 mandates that children in public and private institutions be educated in the "least restrictive environment"(Section 612(5)(B)). The Code of

Federal Regulations (1981) pertaining to least restrictive environment stipulate that each state education agency (SEA) shall make arrangements with public and private institutions as may be necessary to insure the implementation of least restrictive environment.

P. L. 94-142 clearly assures handicapped pupils in private schools be provided special education and related services at no cost to their parent(s) or guardian(s) provided that such pupils are referred or placed by the SEA or appropriate LEA. This resolved the partial payment issue. However, private schools must meet the standards that apply to the SEA and LEAs. It is up to the SEA to monitor and approve private schools.

Any disagreement between the parent and public agency over private placement or financial responsibility are subject to due process procedures (CFR, 1981). Statistics are not available on the number of due process hearings involving private placement or financial responsibility. Marvell, Galfo, and Rockwell (1981) report that litigation by parents of handicapped children seeking funding for private placement, contending that public schools cannot provide appropriate special education, is the largest area of litigation on the education of handicapped. Between 1977 and 1981, 45% of all special education litigation cases focused on private placement.

The major issues in payment for private placement cases have been free appropriate public education (FAPE) and least restrictive environment (LRE). In cases where the pupil has available a FAPE in the LRE and the parents choose to place the pupil in a private facility, courts have determined that the public agency is not required to pay for the pupils education at the private school (Chatterton v. Lincoln County School District, 1979; Hessler v. State Board of Education of Maryland, 1981).

If, on the other hand, the school does not have available the programs and/or services publicly, courts have ruled that the LEA is responsible for the private education costs (Town of Dartmouth v. Massachusetts Department of Education, 1980). Further, the courts in P-1 V. Shedd (1979), North v. District of Columbia Board of Education (1979), and Mahoney v. Administrative School District No. 1 (1979) ruled that if private placement is deemed appropriate, the LEA solely is responsible for payment of the cost of tuition, room and board, and related or supportive services included in the pupil's individualized education program (IEP).

In Virginia, effective July 1, 1984, an Interagency Assistance Fund was established by law (Code of Virginia, 1984) for the purpose of providing payment of tuition, required related services, and living expenses for

handicapped pupils placed, not solely for school purposes, by local social services or welfare agencies or the Department of Corrections in private residential or special education facilities or across juristictional boundaries in public schools while living in foster homes or child caring facilities. With the establishment of this fund, LEAs in Virginia are no longer responsible for the costs for educating handicapped pupils who are placed in private schools or in a public schools outside the boundary of the LEA by another Virginia public agency when such placement is not solely for school purposes.(Code of Virginia, 1984).

It is imperative, therefore, that state agencies know the actual costs of public and private schooling. At the LEA level, such knowledge will assist administrators in planning effectively for appropriate placements for the LEA handicapped population and the handicapped pupils placed in the LEA by other public agencies.

In summary, laws and regulations have stipulated the rules which public and nonpublic educators must follow in programming and financing special education and related services. Often, however, the courts have had to settle disputes over funding and placement.

Current costs for public and nonpublic special education. Public expenditures for educating the handicapped are substantial. The cost for educating handicapped pupils

in public schools is approximately 2.17 times greater than the cost for educating general education students (Kakalik et al. 1981). For the 1977-78 school year, the total nationwide expenditures for the "added cost" of special education (those costs above general education) were over seven billion dollars. Given the 37% increase in expenditures per-pupil in average daily attendance in public schools from 1977-78 to 1980-81, the current added cost for special education is estimated to be over ten billion dollars (Kakalik et al. 1981). The added cost does not include public expenditures for educating handicapped pupils in nonpublic schools.

Utilizing financial data from 26 states, Hartman (1979) estimated the national cost of school-aged special education and related services by program and handicap over a five year period from 1976 through 1981. Hartman's "most likely" estimate of the total cost of special education and related services for the 1980-81 school year was 7.926 billion dollars. "High" and "low" alternatives were calculated for the same school year by increasing and decreasing estimated handicapped pupil incidence rate, handicapped pupils per unit of instruction, and school-aged population. The high alternative was estimated to be 20.488 billion dollars while the low alternative was calculated to be 3.89 billion dollars (Hartman, 1979).

Nationwide, there are no comparable figures for handicapped pupils placed in private schools by public agencies. The United States Department of Education (1980) reported that for the school year 1981-82, 51,668 handicapped pupils ages three through twenty-one were placed in "other educational environments". While this figure could be misleading as "other educational environments" could include other than private placements and states are not consistent in child counting procedures (Nebraska and Hawaii reported no pupils in "other educational environments"), it is the best available estimate of the number privately placed handicapped pupils. Handicapped pupils receiving services in "other educational environments" range from 0.08% of the handicapped enrollment in Alaska, to 5.64% in Iowa.

In Virginia, it is estimated that tuition payments from LEAs to private nonsectarian day and residential schools for the 1982-83 school year was over $14,000,000. The range in cost for placement in private facilities was from $2,500 to over $65,000 with an average cost of $11,500 (1202 in private placements). This represents only those costs which were approved by the Virginia State Department of Education for percentage reimbursement to the LEAs. The actual public cost for nonpublic education in Virginia may be greater due to: the number of pupils placed by public agencies in non-state approved private schools, the amount of tuition that

nonpublic schools may charge above the rates for allowable reimbursement to LEAs and, the amount of tuition paid by other public agencies for noneducational costs.

At the LEA level, there is great concern over the costs for educating handicapped pupils in nonpublic schools. Salmon and Larson (1983) calculated the costs of public and parallel nonpublic day and residential special education programs over four fiscal years (1978 through 1981) for the Montgomery County Maryland Public Schools (MCPS). Calculated from this study, the total cost for educating MCPS handicapped pupils in nonpublic programs was $5,031,957 in 1978, $5,112,928 in 1979, $6,034,314 in 1980 and, $5,644,257 in 1981. This represents an average yearly cost of $5,455,864 over the four years studied. The average aggregate per-pupil cost was $12,363.

Based upon a review and the data presented in this section, it is apparent that substantial sums are being expended for both public and nonpublic special education and related services. Therefore, it is prudent for LEAs to analyze the costs for their public special education programs and the nonpublic special education programs they utilize in order to help determine the more cost efficient methods to provide for handicapped pupils

Cost analysis and comparison techniques in special education. Rossmiller, et al. (1970), utilizing twenty-four

school districts nationwide, conducted the first comprehensive cost analysis study comparing the costs of exceptional child programs to general education programs. Six broad expenditure categories were used to determine the current operation costs:

(1) Management (administration, clerical, and secretarial)

(2) Instruction (teachers and teacher aides)

(3) Instructional Support (supplies and equipment, guidance and counseling, and other)

(4) Institutional Operations (operation and maintenance, fringe benefits, and other)

(5) Services (health and food)

(6) Transportation (cost per-pupil in average daily membership)

In allocating indirect costs, Rossmiller et al. (1970) assumed that the cost per-pupil in general education and exceptional education was the same unless additional expenditures were reported for special education programs. A method for calculating the per-pupil cost for operation and maintenance based upon the amount of space provided per-pupil was developed. To arrive at a per-pupil cost, the total enrollment of the school district was divided into the total cost reported for operation and maintenance. Thirty square feet were allocated to each pupil in general education. In

order to determine the per-pupil cost in special programs, the number of square feet occupied by handicapped pupils was divided by thirty to arrive at an index. The index was then multiplied by the per-pupil cost computed for general education students.

In addition to calculating the current operation cost, costs of transportation per-pupil transported, capital outlay per average daily membership, and debt service per average daily membership were reported by Rossmiller et al. (1970). These costs, however, were not included in the per-pupil cost figures for the various programs but were reported as accounting memoranda.

The sample in the Rossmiller et al. (1970) study consisted of exemplary programs. This method produced an accurate estimate of expenditures for comparison, considering the lack of sophistication and limited size of most special education programs at the time of the study.

The Rossmiller et al. (1970) methodology was adopted or adapted in many later studies. Among these studies were the Rossmiller and Moran studies in Kentucky (1973) and South Dakota (1973), the Singletary study in Florida (1973), and the Clemmons study in Minnesota (1974).

In a more recent study by Marriner (1977), all special education program costs and general program costs were identified for the New York City Public School System.

Actual cost data were compared with projected costs based upon the Rossmiller et al. (1970) indices developed seven years previously. He concluded:

> . . . The projections based on the Rossmiller indices are an indicator, however flawed, of an adequate cost for a special education program. New York City programs having costs which are higher than projected must be scrutinized closely to determine the cost-efficiency of the services provided (Marriner, 1977, p. 97).

Hartman, et al. (1978) developed the Special Education Planning Model (SEPM) for estimating current and future costs of special education and related services. The SEPM, a resource-cost model, consisted of decision variables and programmatic variables. Decision variables consisted of handicapping conditions, programs and services provided, use of resources within each program and service, allocation of pupils to programs and the number of pupils per-unit of instructional program. Programmatic variables in the SEPM were total school-aged enrollment and the inflation rate. For each of the variables, values were inserted to determine the most likely cost estimate as well as low and high alternatives.

The SEPM was designed to estimate state and national costs for public special education and related services by

program and handicap. Incidence rates, not actual enrollments were utilized to determine the number of pupils to receive special education by type of handicap. Percentages of these incidence rates were used to calculate the number of pupils enrolled in each program. Estimates of the number of units required for each program and handicap were derived by dividing the estimate of pupils by handicap in each program by the number of pupils allowed per-unit. Unit costs were calculated by multiplying the quantity of each resource by the price of each resource for each program. The total costs of each program and handicap were estimated by multiplying the number of units required by the unit cost of each program and handicap. The summation of the total costs of all programs and handicaps provided the estimate of the total cost of special education. An inflation rate was utilized for cost projecting.

The SEPM is a rather simple approach to estimating special education costs on a macro level. However, the estimate does not represent the total cost of special education as the direct and indirect cost of general education received by special education pupils is not calculated in the SEPM. Further, the estimate is not an excess cost because the equivalent cost of general education is not deducted from the cost estimate of self-contained special education programs. The SEPM may be used to estimate

the level of funding necessary for special education programming apart from general education.

The most recent cost analysis of public special education programs was conducted by Kakalik et al (1981). The study, based on 1981 data, attempted to determine the: (1) total cost of public special education and related services in the United States by various age levels, handicapping conditions, educational placements, and sizes of school districts; (2) total cost of assessment, placements, and administrative services; and (3) added cost of special education and and related services above the cost of general education services for nonhandicapped pupils.

Kakalik et al. (1981) determined total costs by estimating the contact minutes of each type service per-pupil in average daily membership in each district by each type of personnel, and for each age level, handicapping condition, and type of educational placement. Then sample weights for salaries and fringe benefits per full time equivalency staff member were used to estimate the national average cost for that particular service and type of personnel. Finally, support services and nonpersonnel costs were estimated by age level, handicapping condition, and type of educational placement. Added costs were determined by estimating the total cost of regular education per nonhandicapped pupil and

subtracting that amount from the total cost of special education and related services per handicapped pupil.

The Kakalik et al. (1981) cost analysis process was a more accurate method for determining special education and related services costs. The Kakalik et al. procedures, however, were very complex and required the use of an expert in cost accounting to perform the functions necessary to obtain an accurate analysis. There were many problems encountered in data collection, and any attempt to replicate this study may prove cost prohibitive. Further, the process was designed to obtain only public costs for special education with an emphasis on determining the added cost for special education over general education.

The Virginia Association of Independent Special Education Facilities (VAISEF) conducted a study of the costs of Virginia state operated residential and day programs, and private facilities in Virginia (1982). The report did not state the method of analysis utilized in the study beyond indicating that a cost per-child, per-day was determined for the public learning centers across categories of instructional personnel, other instructional costs and administrative costs. Comparable analyses of private facility costs were not presented. From the narrative presented on the costs of private facilities, it is not possible to determine the method of analysis utilized, nor

the accuracy of the cost comparisons between the public learning centers and the private facilities.

The initial study conducted to analyze and compare the costs of LEA public special education programs and nonpublic special education programs utilized by the LEA (Salmon and Larson, 1983) was performed as a part of an overall evaluation of public and nonpublic special education programs used by Montgomery County Maryland Public Schools (MCPS) (Jones and Salmon, 1983). Three models were developed in order to analyze and compare the public and nonpublic costs for educating MCPS pupils.

The first model was designed to obtain and analyze public day school costs by special education program. The model consisted of four components; discrete costs, transportation costs, special education overhead costs, and general education overhead costs.

The first component, discrete costs, were program specific. Cost elements were obtained from data-of-record and categorized to salaries, textbooks, materials and supplies, travel, additional equipment, replacement equipment, and contracted services. Aggregate per-pupil discrete costs were calculated for each program by cost category and for the total discrete cost component by dividing each category and the aggregate discrete costs by the total number of handicapped pupils within each program.

The second component, transportation costs, were special education specific based upon pupil population. Expenditures for special transportation and regular transportation were obtained. Per-pupil special transportation costs were comprised of maintenance and operation costs and operator's costs. Per-pupil costs for special transportation were derived by dividing the total number of handicapped pupils receiving special transportation by the total cost of special transportation. Total special transportation costs within each program under analysis were calculated by multiplying the percentage of special education pupils receiving special transportation by the total number of pupils within the program and multiplying the product by the per-pupil special transportation cost. Per-pupil regular transportation costs were comprised of maintenance and operation costs and operator's costs. Due to insufficient data on the number of handicapped pupils receiving regular transportation, per-pupil regular transportation costs for handicapped pupils had to be estimated by proration. This was achieved by calculating the percentage of pupils receiving regular transportation and using the percentage to estimate the total number of public special education pupils receiving regular transportation. Total regular transportation costs within each program under analysis were calculated by multiplying the percentage of special education pupils receiving regular

transportation by the total number of pupils within the program and multiplying the product by the per-pupil regular transportation cost. Total transportation costs for special education were derived by adding the total costs for regular transportation to the total costs for special transportation. Aggregate per-pupil transportation costs within each program under analysis were calculated by adding the total per-pupil regular transportation costs to the per-pupil special transportation costs

The third component, special education overhead costs, consisted of those elements of expenditure which could not be readily or accurately identified with specific groups of handicapped pupils but which were primarily for the benefit of only special education pupils. Special education overhead was estimated by extracting and totaling those elements of public expenditure that involved indirect services to handicapped pupils. Per-pupil special education overhead costs were calculated by dividing the total number of LEA handicapped pupils receiving services in public and nonpublic programs. The total special education overhead costs for each program under analysis were calculated by multiplying the number of pupils in the program by the per-pupil special education overhead costs.

The last component, general education overhead costs, consisted of those elements of expenditure which could not be

readily or accurately identified with a specific service, program, or unit of output and therefore could not be identified when determining discrete costs. They were costs in which all pupils benefit, special and general education alike. The method of calculating general overhead costs utilized in the Salmon and Larson study was the expenditure deduction procedure. The procedure involved deducting expenditures categorized as instructional, self-sustaining noninstructional services, or those expenditures previously accounted for in discrete costs or transportation costs. Per-pupil general education overhead costs were calculated by dividing the total general education and special education enrollment, including those pupils receiving services in nonpublic schools, by the total general education overhead costs. The total general education overhead costs for each program under analysis were calculated by multiplying the number of pupils in the program by the per-pupil special education overhead costs. Aggregate per-pupil overhead costs for special education within each program were the sum of the per-pupil general and per-pupil special overhead costs within each program.

The total and per-pupil public costs for handicapped pupils by program receiving services within public programs were determined by aggregating the components of: discrete costs (program-specific); transportation costs (special

education-specific); special education overhead costs (special education-specific), and; general education overhead costs (special education-specific). The per-pupil special education program costs analyzed in the public model were compared with the analyzed public costs for nonpublic special education programs derived from the nonpublic model.

The second model developed by Salmon and Larson was designed to analyze the public costs for nonpublic day school programs utilized by the LEA. The model consisted of four components; discrete costs, transportation costs, special education overhead costs and general education overhead costs.

The discrete costs component was program-specific. Discrete cost data consisted of the tuition charges to the LEA. Per-pupil tuition charges were sorted by program. Tuition payments for partial years were adjusted both on a per-month and on a twelve-month basis. Relative percentages by budget category and program were calculated by determining the nonpublic day school expenditures for administration salaries, instructional salaries, fixed charges, instructional materials and supplies, travel, additional equipment, replacement equipment, food services, health and attendance, and maintenance and operation. The percentages were multiplied by the mean tuition charges to determine the discrete costs to the LEA for the nonpublic day school

program. Per-pupil discrete costs to the LEA for nonpublic programs could be compared with per-pupil discrete costs for LEA operated programs in the categories of salaries, instructional materials and supplies, travel and equipment. Per-pupil total discrete costs were determined to be similar enough to be compared even though expenditure categories were not identical. Discrete cost categories could not be obtained for nonpublic day school contracted services or LEA food services, health and attendance, and maintenance and operation. It should be noted that the major portion of LEA food services program was self-sustaining. LEA costs for health and attendance, and maintenance and operation were subsumed under the general and special education overhead components of the public day school model.

The second component of the Salmon and Larson nonpublic day school model was transportation costs. The LEA per-pupil costs for nonpublic special education day school transportation were the LEA per-pupil costs for public special education day school transportation. Transportation costs were special education-specific.

The third component of the model was special education overhead costs. The per-pupil cost of special education overhead to the LEA for nonpublic day school special education pupils was the per-pupil special education overhead cost for public day school special education pupils.

The final component of the nonpublic day school model was general education overhead costs. Similar to the transportation and special education overhead costs, the costs to the LEA for nonpublic special education day school per-pupil general education overhead were the same as the per-pupil public general education overhead costs.

Aggregate per-pupil costs in the second model consisted of the sums of discrete costs, transportation costs, special education overhead costs, and general education overhead costs. Comparisons could be made between per-pupil aggregate costs to the LEA for public special education day school programs and per-pupil aggregate costs to the LEA for nonpublic special education day school programs.

The third model developed by Salmon and Larson was designed to obtain and analyze nonpublic residential special education program costs to the LEA. The model consisted of three components; discrete costs, special education overhead costs, and general education overhead costs. Transportation costs were not a component of the third model as they were a part of the tuition charge to the LEA for pupils receiving special education in residential programs. Thus, transportation costs were identified as discrete costs.

The discrete cost component of the nonpublic residential special education program model was program specific. Expenditure categories consisted of: salaries, instructional

materials and supplies, travel, equipment, food services, health and attendance services, maintenance and operation of plant, transportation, and residential services. As with the nonpublic special education day program model, discrete costs to the LEA were derived by obtaining the relative percentages expenditure categories represented of the total program budget and assigning them to the LEA mean program tuition charge.

The other two components of the nonpublic residential special education program model were special education overhead costs and general education overhead costs. The per-pupil costs for these components of the nonpublic residential special education program model were the same as those assigned to the public day and nonpublic day special education programs.

Per-pupil aggregate costs were derived by totaling the per-pupil component costs. Direct comparisons between the costs for public residential programs and the LEA costs for nonpublic residential programs could not be performed as the LEA did not operate residential programs.

The Salmon and Larson (1983) study produced the initial models for cost analysis and comparison of public and nonpublic special education programs on the micro level. The models were developed for a single LEA in response to their particular needs. The composition of the models,

public day, nonpublic day and nonpublic residential, provided a sound basis for cost comparison. Since the LEA did not operate any public residential programs, no model was developed to analyze costs for comparison with nonpublic residential programs.

The separate analysis by program and handicapping condition served in public and nonpublic settings further systematized each model. It has been shown that costs vary greatly by program and handicapping condition (Hartman, 1979; Kakalik et al., 1981). Although the scope of the study limited the types of programs and the handicapping conditions to those provided for by the LEA, the models could analyze other programs and conditions.

The components of each model, discrete costs, transportation costs, special education overhead costs and general education overhead costs, compartmentalized the major costs for special education. However, the models did not analyze two cost components which impact special education programs and thus limited the precision of the cost comparisons.

The first component, related services costs, may have been a large factor in the overall cost of public and/or nopublic special education programs. The models did not mass these costs into a component for analysis and comparison. As related services costs were partially subsumed in special

education overhead costs and general education overhead costs, the nonpublic program costs were artificially inflated. Further, the cost of related services vary by service, and different services may have been provided in the public and nonpublic programs.

The second component not compartmentalized in the models was fixed assets. There was no analysis of the depreciation of buildings and vehicles. It is not known if the cost data contained the current value or purchase price of buildings and vehicles. In either case, the value of buildings were subsumed in the special education overhead and general education overhead cost components and the value of vehicles were contained in the transportation component. The value of buildings being contained in the overhead components may have inflated the general education overhead costs and deflated the special education overhead costs, thus producing an underestimation of the total per-pupil special education costs. Some of the special education programs were housed in separate schools yet the value of all buildings were proportioned across all pupils equally.

The cost categories within the discrete cost component of the models were similar. They were not identical; consequently, the comparison of total per-pupil discrete costs was not precise. Further, there was no administration category to account for discrete administration costs.

The transportation cost component within the public day school model differentiated between general and special transportation costs. However, there was no mechanism to account for the cost of transporting handicapped pupils in lieu of providing special transportation. Payments, if provided, were subsumed in the overhead components. It should also be noted that per-pupil transportation costs were based upon pupil population as enrollment data were not available.

The method of calculating special education overhead costs was accurate. Some knowledge of the LEA accounting system was required in order to determine which costs were special education-specific. As noted previously, part of the related services costs and building depreciation costs were contained in the special education overhead costs. If these costs were accounted for separately the per-pupil special education overhead costs would have been more precise.

The expenditure deduction procedure for calculating general education overhead also required a knowledge of the LEA accounting system. It is an accurate and relatively simple method, and should be utilized if district accounting procedures allow. The "stepdown procedure" an alternative method for calculating overhead costs, was performed as a check on the accuracy of the procedures utilized in the study. While the stepdown procedure is complex, it requires

little knowledge of district budgeting decisions. The procedure systematically prorates each expenditure category to a decreasing number of expenditure categories until only the categories of general instruction and special education instruction remain. From the remaining categories, discrete costs for general instruction and special education instruction were deducted. The two methods yielded similar costs. Therefore, the methods utilized in the study were determined to be valid. As with special education overhead costs, the related services costs and building depreciation costs should have been contained in separate components.

The models yielded accurate figures for total cost comparison between the LEA costs for public special education day school programs and the costs to the LEA for nonpublic special education day school programs. However, the models need to be revised so their yield will provide the LEA additional and more precise data to help determine whether to provide public special education programs or pay for nonpublic special education programs. The revised models should contain:

1. A cost component for related services.
2. A cost component for fixed assets.
3. Identical discrete cost categories and a method for determining discrete administration costs.

4. A category within the transportation component for payments in lieu of providing transportation.

Since the models were developed for a specific study of a LEA which did not provide public special education residential programs, a public residential model was not developed. The cost models should be further developed to include a public special education residential program model. This would necessitate additional research. Further, research should be conducted to determine the applicability of the models for other LEAs.

The LEA in the initial study, MCPS, is a county operated suburban school district within a densely populated area of Maryland around Washington D.C. At the time of the study, the LEA's total enrollment was approximately 96,200 pupils. Their handicapped enrollment was listed at 11,565 pupils with 385 receiving their special education in nonpublic programs (Salmon and Larson, 1983). Factors which may influence the applicability of the models are the:

1. Political subdivision in which the school district operates.

2. Population levels which encompass the district.

3. Organizational status of the nonpublic school programs.

4. Special education environments provided by the school district and the nonpublic school program.

5. Categories of handicapping conditions served in the school district and in the nonpublic school program.

While the initial models served to analyze and compare costs for a particular study, revision and expansion was needed to produce a framework which will provide a common means to analyze and compare the costs to LEAs for educating handicapped pupils in public and nonpublic day and residential programs. The purpose of this study was to produce a product which when utilized will aid administrators in special education policy formulation and implementation. Specifically, the developed framework should assist educators in decisions about initial and continued placements in public and nonpublic special education programs. Further, the framework should aid in making decisions concerning program and service development. Finally, utilization of the framework may help justify the need for resources for special education.

CHAPTER III

RESEARCH DESIGN

The purpose of this chapter is to describe the research design of the study. Included are: (1) the method of sample selection for this research, and (2) an explanation and description of the research and development procedures utilized.

Method for selecting the sample. The target population consisted of the LEAs and private schools in the United States. The accessible population was the school divisions within the Commonwealth of Virginia and the private nonsectarian day and residential schools approved by the Virginia State Department of Education (Approved Rates for Private Nonsectarian Schools for the Handicapped in the State of Virginia, 1983).

From the accessible population a purposive sample was selected. First, the LEAs were sorted by their political subdivision into counties and cities. Next, they were ranked by size according to the population of their political subdivision (County and City Data Book 1977, Department of Commerce, U.S. Census Bureau, 1978). From this ranking the LEAs were divided into low, medium, and high population levels. See Appendix A for a ranking of the population levels of the counties and cities by school division.

Once sorted and ranked, six LEAs were selected from the accessible population. Of the six LEAs selected, three were county school divisions representing each population level, and three were city school divisions representing each population level. One of the two Virginia LEAs that operated a residential program was selected. An alternate LEA was selected from each ranking.

The supervisors of special education of the six LEAs were contacted by telephone to determine: (1) if they utilized one or more for more profit and/or nonprofit nonpublic school programs for the education of any of their handicapped students, and (2) if they operated similar programs within the LEA. Each of the LEAs contacted met the two criteria for inclusion in the study. Next, the superintendent from each LEA was contacted and permission was obtained for LEA participation.

The nonpublic school programs in the sample were selected by the LEAs. Specifically, each LEA was asked to select from the nonpublic schools in which they placed pupils, no more than two programs serving one or more handicapping conditions. Both profit and nonprofit organizations were selected. Each LEA contacted their respective selections and obtained permission for participation in the study. Even though the financial data obtained for this research were public information, in order

to insure full cooperation of the participants, the names of the LEAs and nonpublic schools remained anonymous.

The framework development process proceeded with each set of schools. A set consisted of the LEA and the nonpublic programs utilized by the LEA. There were a total of six sets of schools. The LEAs within the six sets served four different handicapping conditions and both day and residential school environments were represented. There were a total of ten nonpublic schools in the sample serving four handicapping conditions. Both day and residential school programs, and profit and nonprofit organizations were represented. Figure 1 describes the sets utilized.

Set 1 consisted of High County LEA, which served MH and SLD pupils in self-contained day school environments, and two nonpublic schools. The first nonpublic school, Day SLD A, was a nonprofit day school serving SLD pupils. The second nonpublic school, Residential MH, was a nonprofit residential school serving MH pupils.

Set 2 contained Medium County LEA and two nonpublic schools. Medium County LEA served SED pupils in a residential environment. Both nonpublic schools, Residential SED A and Residential SED B, were nonprofit residential schools serving SED pupils.

SET	LEA		HDCP COND	ENVIRON	NONPUBLIC PROGRAM		ORG STRUCTURE
	Pop Level	Polit Subdiv			Environ	Hand Cond	
1	High	County	MH	S-C Day	Resident	MH	Nonprofit
			SLD	S-C Day	Day	SLD A	Nonprofit
2	Medium	County	SED	Resident	Resident	SED A	Nonprifit
					Resident	SED B	Nonprofit
3	Low	County	MHTMR	S-C Day	Resident	MHTMR	Profit
4	High	City	SED	S-C Day	Resident	SED C	Profit
					Resident	SED D	Nonprofit
5	Medium	City	SED	S-C Day	Resident	SED E	Nonprofit
			SLD	S-C Day	Day	SLD B	Nonprofit
6	Low	City	SLD	S-C Day	Day	SLD C	Profit

Figure 1

Sets of Public and Nonpublic Programs in the Sample

Set 3 consisted of Low County LEA and one nonpublic school. Low County LEA served MHTMR pupils in a self-contained day school environment. Residential MHTMR, a profit organization, served both MH and TMR pupils in a residential environment.

Set 4 contained High City LEA, which served SED pupils in a self contained day school environment, and two nonpublic schools. Both nonpublic schools, Residential SED C and Residential SED D served SED pupils in residential environments. Residential SED C was a profit organization, while Residential SED D was a nonprofit organization.

Set 5 consisted of Medium City LEA and two nonpublic schools. Medium City LEA served SED and SLD pupils in self-contained day school environments. The first nonpublic school, Residential SED E, was a nonprofit school serving SED pupils in a residential environment. The second nonpublic school, Day SLD B, was a nonprofit school serving SLD pupils in a day school environment.

Set 6 contained Low City LEA, which served SLD pupils in a self-contained day school environment, and one nonpublic for profit school. The nonpublic school, Day SLD C, served SLD pupils in a day school environment.

Within each set, direct and/or indirect cost comparisons were performed. Direct cost comparisons are those between the public school and the nonpublic school within the same

handicapping condition and environment. Indirect cost comparisons are those between the public and nonpublic school within the same handicapping condition and different environments. Five direct and five indirect cost comparisons were performed within the sets.

The research and development (R&D) procedures. The purpose of the study was to develop a framework for cost analysis and comparison of public and nonpublic special education programs. The study design employed was a research and development (R&D) model. Hofmeister (1975) defined R&D as "a systematic process for developing and validating an educational product." As used in this study, the product developed was the framework.

The use of educational R&D models is supported by many authors. Borg (1971) viewed R&D as "bridging the gap between research and practice." Hofmeister (1975) suggested the fact that R&D makes the practical implications of research obvious, and therefore may lead to more immediate use of the results in educational settings. Hofmeister further stated that R&D makes research relevant and applicable and decreases the practitioner's resistance to research that traditionally has been presented with only "face validity."

The R&D approach involves the development of many types of products and activities. These include activities designed to increase knowledge about learning processes and

social aspects of learning, the development of new practices, materials and products, and the development of practices pertaining to educational organization and administration (Bright and Gideonese, 1968). The development of a field-tested framework for cost analysis and comparison, therefore, relates appropriately to the R&D concept of developing a product and establishing administrative practices.

There are a number of R&D models employed in educational research. While labeling stages differently, all models follow the same basic pattern. In an initial stage, sometimes called "product selection" (Borg, 1971) or "instructional design" (Shutz, 1967), the desired product is described or defined. The second stage is the initial product design and development. The next stage is product field test followed by product revision. This stage is repeated until the product is brought to an "acceptable level of performance under real world conditions" (Shutz, 1967).

A possible limitation of the R&D process is that the product is only applicable to the sample tested, under the conditions of the research. Generalization could occur only when the product is tested utilizing all samples and conditions for which the product is intended.

The design of the present study followed the stages of the R&D model and is a modification of the Borg R&D model (Borg, Kelly, Langer and Gall, 1970). The modification to

Borg's model was expert panel review at the product development and product revision stages. This modification was incorporated in the design to measure the accuracy and enhance the validity of the final product. The major steps in the Borg model include: (1) research and data gathering, (2) planning, (3) development of preliminary form of the product, (4) preliminary field test, (5) main product revision, (6) main product field test, (7) operational product revision, (8) operational product field test, (9) final product revision, and (10) dissemination and distribution. The design is set forth in Figure 2.

The research and data gathering stage consisted of an indepth review of the literature of public and nonpublic special education. Specifically, a history of the relationship between public and nonpublic education of the handicapped, a legal background pertaining to public and nonpublic special education, current costs of public and nonpublic special education, and cost analysis and comparison techniques in special education were reviewed.

Following the literature review, the sample was selected and a preliminary site visit to Set 1 LEA and the two nonpublic school programs was performed. The purpose of the visit was to determine the quantity and quality of the data available for analysis. Site visits indicated that considerable cost data were available. In addition to the

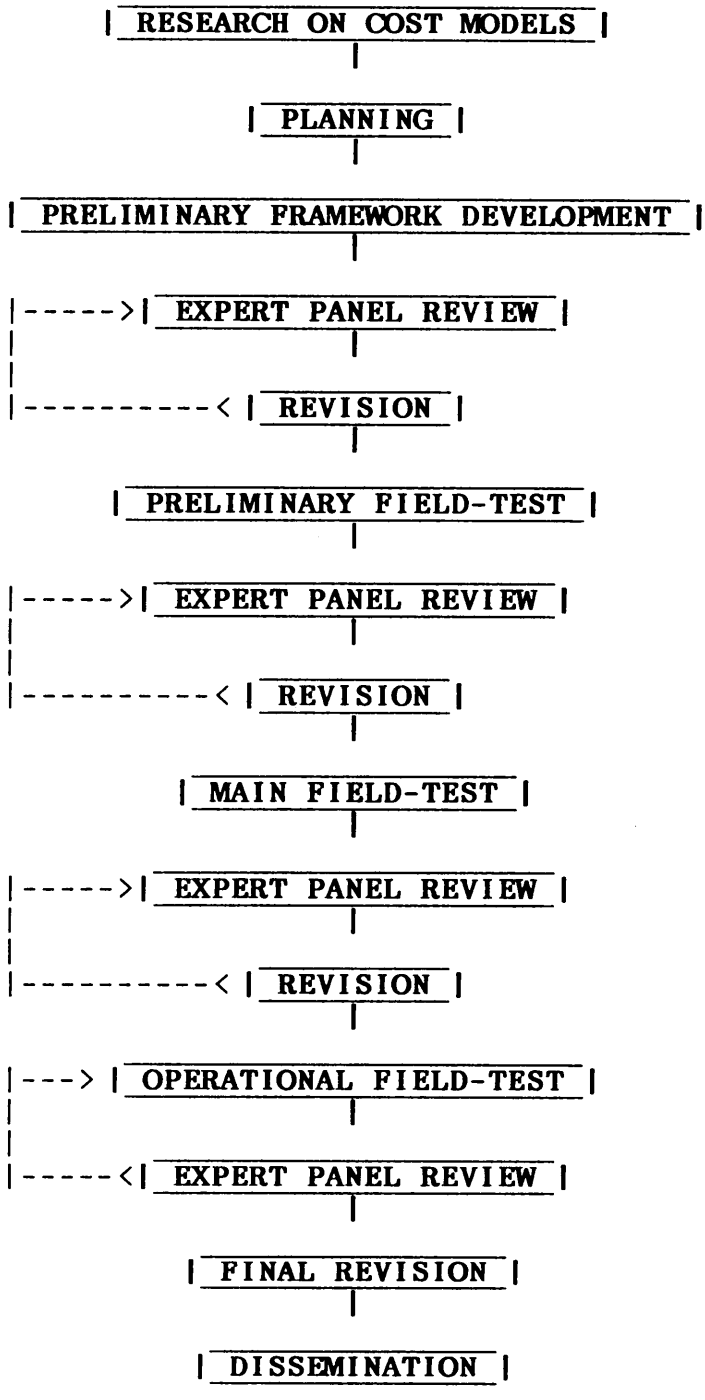


Figure 2

Research and Development Procedures

cost data obtained to perform the analysis utilizing the models developed Salmon and Larson, data were obtained concerning fixed assets and related services costs for special education.

The planning step involved determining appropriate cost descriptions for analysis and appropriate data analysis. Planning was based upon the quantity and quality of the data obtained during the preliminary visits and the initial product developed by Salmon and Larson (1983). Due to the quantity and quality of the available data, it was determined that the framework should include separate analysis of fixed assets and related services. These costs were subsumed in the overhead costs within the initial product. Further, discrete costs could be more closely identified with the source of expenditure. Actual costs for specific components of administration, support services, and instruction could be identified. Further, a separate cost center for contract transportation could be constructed. Finally, it was concluded that a residential component could be added to the public model to isolate residential services costs apart from special education costs.

From the cost descriptions produced during the planning step, the preliminary framework was developed. The preliminary framework consisted of four models. Feedback on the utility of the preliminary framework was obtained from

the initial sites. Through discussion with the administrators of the initial sites it was determined that the preliminary framework contained the appropriate components. The preliminary framework was reviewed by the expert panel. The expert panel members were Richard G. Salmon, Philip R. Jones, K. Forbis Jordan, and Bayes Wilson.

Richard G. Salmon is an Associate Professor and Program Area Leader in the Division of Administration and Educational Services at Virginia Polytechnic Institute and State University. He has written several publications (textbooks, articles, and technical reports) and delivered numerous professional papers concerning school finance. Dr. Salmon has served as a member of the Executive Board of Directors of the American Education Finance Association. Presently, he is serving on the Board of Editors and is Managing Editor of the Journal of Education Finance.

Philip R. Jones is a Professor and Coordinator of Administration and Supervision of Special Education at Virginia Polytechnic Institute and State University. He has served as Assistant State Superintendent and Administrator in the Division for Handicapped Children in the Wisconsin Department of Public Instruction, and was President of the Council for Exceptional Children. Professor Jones has written many publications in the area of special education finance.

K. Forbis Jordan is Senior Specialist in Education for the Congressional Research Service at the Library of Congress. He has an extensive number of publications in the field of education finance. Professor Jordan has served as the Research Director of the National Education Finance Project, Director of the Education Professions Act (USOE) Project for Urban School Middle Management Development, and Director of the Education Professions Act (USOE) Project for Resource Management Specialists.

Bayes Wilson is Superintendent of Roanoke County Virginia Public Schools. He is a Registered School Business Administrator and member of the Association of School Business Officials of the U.S. and Canada. Formerly, Superintendent Wilson was the Director of Finance for Roanoke County Virginia Public Schools.

The panel review centered upon the accuracy of the content and format of the framework in analyzing costs for comparison. Appendix B contains the content and format criteria worksheet utilized by the panel. Framework revision was performed based on a consensus of the panel. Revision included the use of current appraised value for determination of fixed assets. Further, the panel determined that start-up costs should be determined using memorandum accounting and be considered outside the framework. The panel indicated that

the content and format appeared appropriate and that preliminary product should receive preliminary field testing.

The preliminary field test was performed using Set 2 LEA and their respective nonpublic programs. The purpose of the preliminary field test step was to examine the utility of the preliminary framework.

The main product revision step followed the preliminary field test. The framework was reviewed by the expert panel. Based on panel input, the framework was revised. Due to the inability to obtain the number of pupils by handicapping condition and environment receiving each related service, related services were treated separately and the framework revised to include related services costs on a per-service basis only.

The main product field test was conducted utilizing Set 3 and Set 4 LEAs and their respective nonpublic school programs. The data obtained for the framework provided the basis for the operational product revision.

The operational product revision was the next step performed. The framework was determined to be by the expert panel appropriate with no revision for final field testing.

The final field test was the operational product field test. The framework was tested in the final two sets, Set 5 and Set 6.

The final product revision was made following the operational field test of the framework and submitted to the expert panel for review. The product was determined by the expert panel to be appropriate for dissemination.

The dissemination and distribution process was the final stage in the R&D model. All six sets were retested utilizing the final framework.

CHAPTER IV

FRAMEWORK DESIGN

The purpose of this chapter is to describe the design of the framework for cost analysis and comparison of public and nonpublic special education programs. Presented herein are explanations of the models which encompass the framework and the methodology for utilizing the framework for cost comparison.

The framework consists of two models for cost analysis. The models are the: (1) identification of public special education costs (IPSEC), and (2) identification of nonpublic special education costs (INSEC).

General characteristics common to both models. The IPSEC and INSEC models are two tiered. The first tier of each model is the day school tier. The residential tier is the second in both models. Each tier within each model is described separately.

Both models are divided into five cost components. They are: (1) discrete costs, (2) transportation costs, (3) overhead costs, (4) fixed assets costs, and (5) related services costs. Component costs may be compared in identical tiers between models. Each component within each tier of each model will be described separately.

Finally, the yield of each model is the aggregate per-pupil cost by handicapping condition and environment. The handicapping conditions included for potential use in the models are those defined by the CFR (1981). The handicapping conditions include: (1) deaf, (2) deaf-blind, (3) hard of hearing, (4) mentally retarded, (5) multihandicapped, (6) orothopedically impaired, (7) other health impaired, (8) seriously emotionally disturbed, (9) specific learning disabled, (10) speech impaired, and (11) visually impaired. The potential environments incorporated in both models are those which are commonly recognized placements for handicapped pupils. They include: (1) itinerant, (2) resource, (3) self-contained, and (4) separate school.

The per-pupil total aggregate costs by handicapping condition and environment in both models are derived by totaling the per-pupil component costs of discrete costs, transportation costs, overhead costs, and fixed assets costs within each tier of each model. The related services cost component is treated separately in both models. Each related service provided by the public and nonpublic programs is analyzed in isolation. In both models, the total aggregate per-pupil cost for related services is calculated by totaling the per-pupil costs for each related service in each tier. The framework design, depicting the IPSEC and INSEC models and their relationship, is set forth in Figure 3.

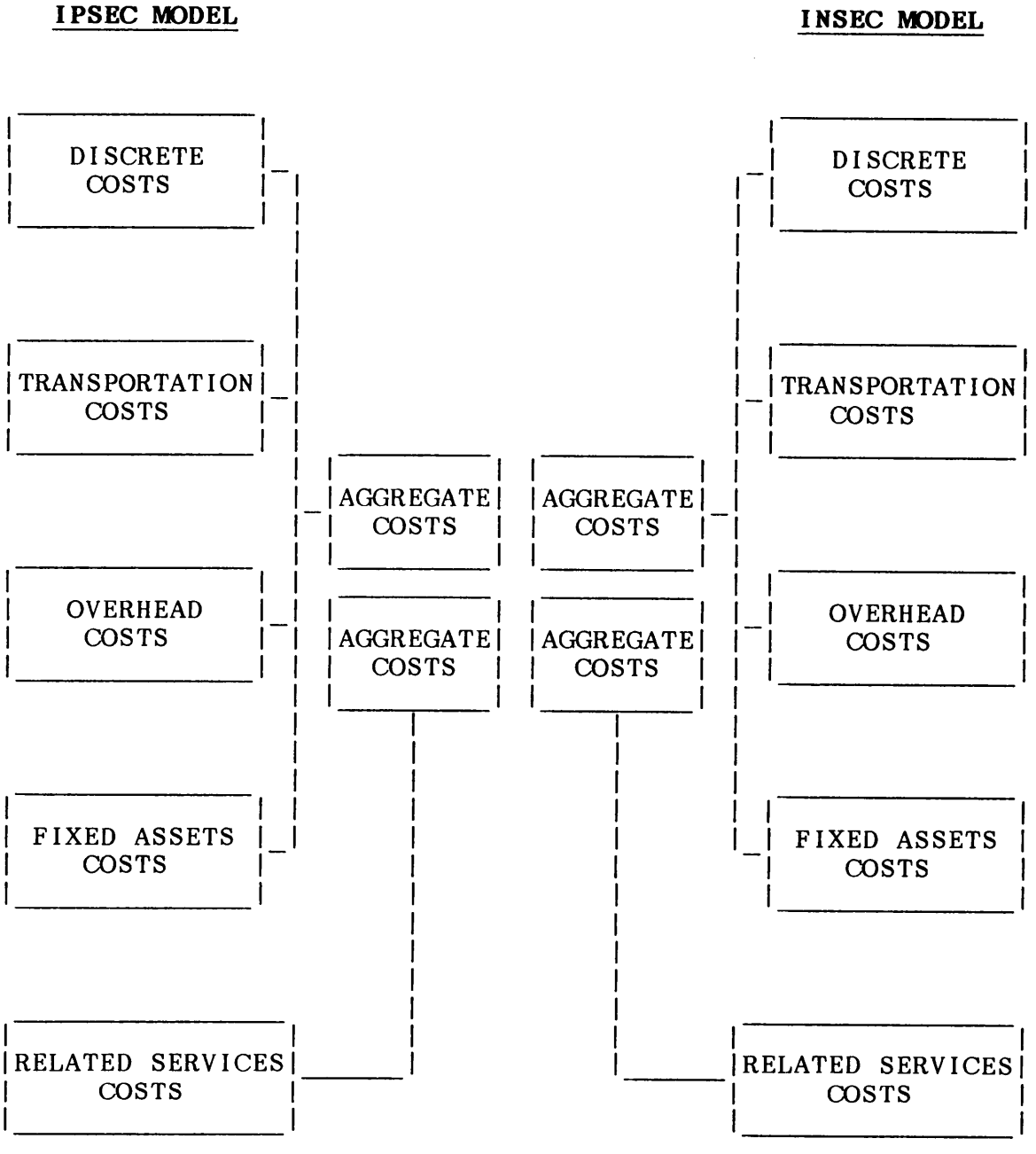


Figure 3

Framework Design

The IPSEC Model

The first model of the framework for cost analysis and comparison of special education programs is IPSEC. The purpose of IPSEC is to analyze the costs of public special education programs by handicapping condition and environment.

Tier 1 of IPSEC

Tier 1 of the IPSEC model is used when the public special education program to be analyzed is a day school program. As mentioned previously, it is comprised of the following components: (1) discrete costs, (2) transportation costs, (3) overhead costs, (4) fixed assets costs, and (5) related services costs.

IPSEC Tier 1 Discrete Cost Component Discrete costs are defined as those costs which may be directly attributed to the special education program by handicapping condition and environment. The discrete cost component in the IPSEC model is divided into cost centers. The cost centers within the discrete cost component are the:
(1) administration/supervision cost center, (2) support cost center, and (3) instruction cost center. Expenditures are allocated to each cost center based upon the positions within the handicapping condition and environment.

The administration/supervision cost center. Expenditures within the administration/supervision cost center are those costs which may be directly attributable to

the administration and supervision by handicapping condition and environment of the special education day program. Costs are allocated to the administration/supervision cost center by position. Position expenditures assigned to the administration/supervision cost center include special education directors, assistant directors, supervisors, coordinators, and principals of special education schools.

The support cost center. Expenditures within the support cost center are those costs which may be directly attributable to the support of the special education day program by handicapping condition and environment. Costs are allocated to the support cost center by position. Positions assigned to the support cost center include special education clerical personnel, health care personnel, and ancillary staff.

The instruction cost center. The instruction cost center within the discrete cost component includes those costs which may be directly attributable to special education instruction by handicapping condition and environment. Costs are allocated to the instruction cost center by position. Positions assigned to the instruction cost center include teachers, teacher assistants, and teacher aides.

The calculation of discrete costs. Expenditures are allocated by position within each cost center to cost categories. The cost categories within each center are

salaries, benefits, materials/supplies/texts, equipment, travel, and contract services. Categorical allocation of expenditures by unit is achieved through the use of a multiplier. The method of calculation of the multiplier is dependent upon the cost center in which the expenditures are allocated.

The administration/supervision cost center multiplier is derived by determining the percent of time the administration/supervision position spends performing duties within special education and multiplying the result times the portion of special education instructional personnel assigned to the position within the handicapping condition and environment.

The support cost center multiplier is derived in the same manner as the administrative/support cost center multiplier. Specifically, the percent of time of the support position to duties within special education is multiplied times the portion of special education instructional staff assigned to the handicapping condition within the environment.

The instruction cost center multiplier is calculated by determining the percent of time the instructional position spends on duties within special education. The percentage is multiplied by the portion of handicapped pupils assigned to

the instructional position within the handicapping condition and environment.

The expenditures allocated to the category by position are multiplied times the multiplier. The result is the expenditure allotted the category by position within the handicapping condition and environment in each cost center.

The next step in determining the discrete costs by handicapping condition and environment is calculating the total expenditures within each cost category in each cost center. The total category expenditures are calculated by summing the previously calculated expenditures by handicapping condition and environment within each category within each cost center. The results are divided by the number of pupils served within the handicapping condition and environment which yields the per-pupil category costs by cost center. Figures 4 through 6 (Forms IPSEC-1 through IPSEC-3) present systematic spread sheet formats for calculating the per-pupil category costs within the handicapping condition and environment in each cost center within the discrete cost component.

The final step in determining the per-pupil expenditures within the discrete cost component involves calculating the total per-pupil category expenditures across all cost centers. This is accomplished by totaling the per-pupil cost of each cost category across all cost centers. The results

DESCRIBE COSTS (ADMINISTRATION/SUPERVISION)

LEA _____

HANDICAPPING CONDITION (circle one): Deaf D/B MR EMR MMR MR OI OHI SED SLD TI VI Other, Specify: _____

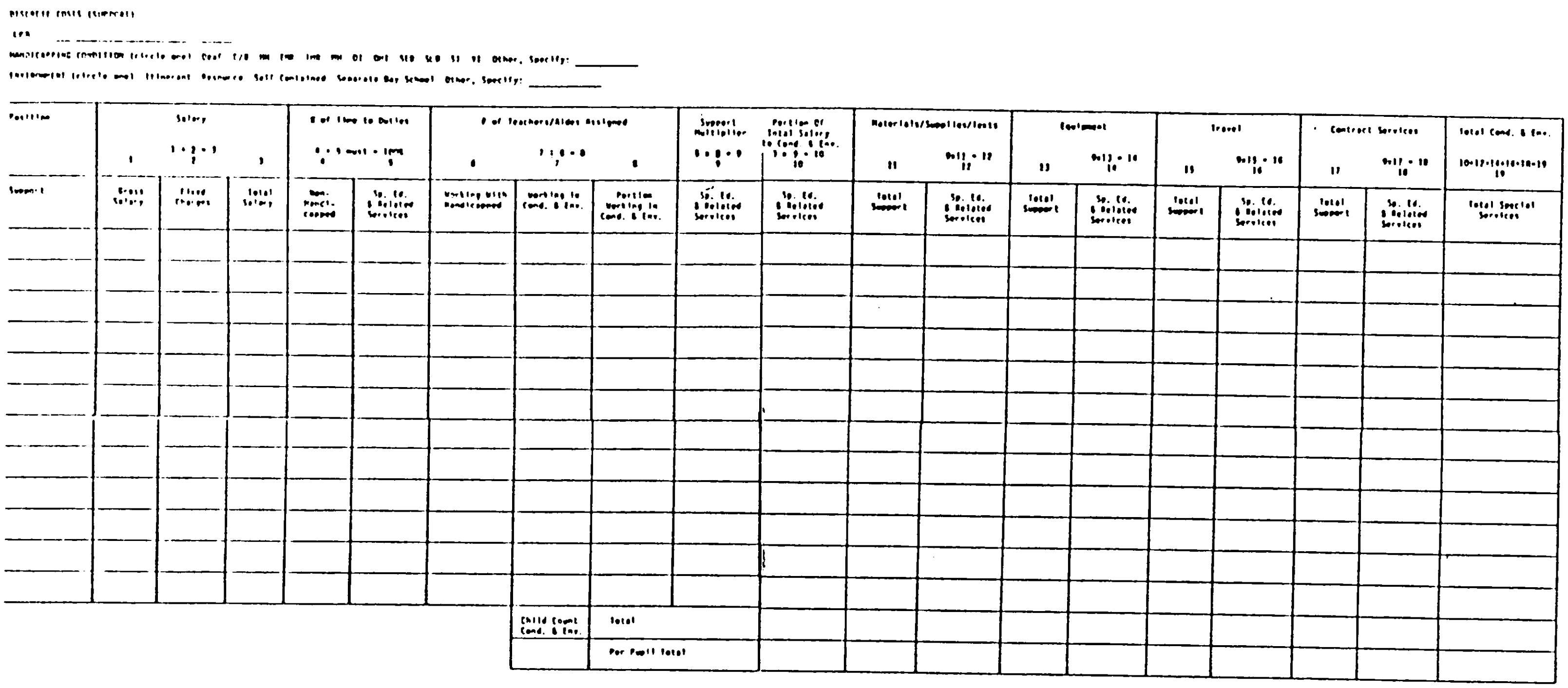
ENVIRONMENT (circle one): Illinois Resource Self Contained Separate Day School Other, Specify: _____

Position	Salary			% of Time to Duties		# of Teachers/Aides Assigned			Admin./Supers. Multiplier	Portion Of Total Salary to Cont. & Exc.	Materials/Supplies/Texts		Equipment		Travel		Contract Services		Total Cont. & Exc.
	1	1 + 2 = 3 2	3	4 = 5 must = 100% 4	5	6	7 1 6 = 8 7	8	8 = 9 9	3 x 9 = 10 10	11	9+11 = 12 12	13	9+13 = 14 14	15	9+15 = 16 16	17	9+17 = 18 18	10-12-14-16-18 19
Administrative/ Supervisory	Gross Salary	Fixed Charges	Total Salary	Non-Handi-capped	Sp. Ed. & Related Services	Work Hrs Handicapped	Working In Cont. & Exc.	Portion Working In Cont. & Exc.	Sp. Ed. & Related Services	Sp. Ed. & Related Services	Total Admin. & Supers.	Sp. Ed. & Related Services	Total Admin. & Supers.	Sp. Ed. & Related Services	Total Admin. & Supers.	Sp. Ed. & Related Services	Total Admin. & Supers.	Sp. Ed. & Related Services	Total Special Services
							Child Count Cont. & Exc.	Total											
								Per Pupil Total											

Figure 4

Form IPSEC-1 Discrete Costs Administration/

Supervision Cost Center



DISCRETE COSTS (SUPPORT)

LEA ___ ___ ___

HANDICAPPING CONDITION (circle one) Deaf D/B HH EMR TMR MH OI OHI SED SLD SI VI Other, Specify: ________

ENVIRONMENT (circle one) Itinerant Resource Self Contained Separate Day School Other, Specify: ________

Position	Salary			% of Time to Duties		# of Teachers/Aides Assigned			Support Multiplier	Portion Of Total Salary to Cond. & Env.	Materials/Supplies/Tests		Equipment		Travel		Contract Services		Total Cond. & Env.
	1	1 + 2 = 3 2	3	4 + 5 must = 100% 4	5	6	7 ÷ 6 = 8 7	8	5 x 8 = 9 9	3 x 9 = 10 10	11	9x11 = 12 12	13	9x13 = 14 14	15	9x15 = 16 16	17	9x17 = 18 18	10+12+14+16+18=19 19
Support	Gross Salary	Fixed Charges	Total Salary	Non-Handi-capped	Sp. Ed. & Related Services	Working with Handicapped	Working in Cond. & Env.	Portion Working in Cond. & Env.	Sp. Ed. & Related Services	Sp. Ed. & Related Services	Total Support	Sp. Ed. & Related Services	Total Support	Sp. Ed. & Related Services	Total Support	Sp. Ed. & Related Services	Total Support	Sp. Ed. & Related Services	Total Special Services
							Child Count Cond. & Env.	Total											
								Per Pupil Total											

Figure 5

Form IPSEC-2 Discrete Costs Support Cost Center

DISCRETE COSTS INSTRUCTION

IPD

HANDICAPPING CONDITION (circle one) Deaf D/B MR EMD TMR PH OI OHI SLD SLD SI VI Other, Specify: _____

ENVIRONMENT (circle one) Itinerant Resource Self Contained Separate Day School Other, Specify: _____

Position	Salary			% of Time in Duties		# of Pupils Assigned			Instruction Multiplier	Portion Of Total Salary to Cond. & Inv.	Materials/Supplies/Texts		Equipment		Travel		Contract Services		Total Cond. & Inv.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Teacher/Aide	Gross Salary	Fixed Charges	Total Salary	Non-Pupil-Capped	Sp. Ed. & Related Services	In Special Ed.	In Cond. & Inv.	Portion Assigned to Cond. & Inv.	Sp. Ed. & Related Services	Sp. Ed. & Related Services	Total Instru.	Sp. Ed. & Related Services	Total Instru.	Sp. Ed. & Related Services	Total Instru.	Sp. Ed. & Related Services	Total Instru	Sp. Ed. & Related Services	Total Special Services
Total #							Child Count Cond. & Inv.	Total											
								Per Pupil Total											

Figure 6

Form IPSEC-3 Discrete Costs Instruction Cost Center

may be totaled to obtain the total per-pupil discrete cost by handicapping condition and environment. Figure 7 (Form IPSEC-4) presents the spread sheet format for summarizing the total per-pupil discrete cost component in tier 1 of the IPSEC model.

IPSEC Tier 1 Transportation Cost Component The second component in tier 1 of the IPSEC model is transportation costs. Expenditures allocated to the transportation cost component are those costs, by handicapping condition and environment, which are attributable to transporting handicapped pupils. The cost centers which comprise the transportation cost component are: (1) special transportation, (2) regular transportation, and (3) contract transportation.

The special transportation cost center. Special transportation costs are those costs for transporting special education pupils within the handicapping condition and environment apart from general education pupils. Initially, per-pupil special transportation costs are derived by obtaining the total cost of special transportation to the LEA. The total cost of special transportation to the LEA consists of operator costs and the maintenance and operation of the fleet costs. The total cost of special transportation is divided by the total number of handicapped pupils receiving special transportation to obtain the per-pupil cost

DISCRETE COSTS (Summary)

LEA _____

HANDICAPPING CONDITION (circle one) Deaf D/B HH EMR TMR MH OI OHI SED SLD SI VI Other, Specify: _____

ENVIRONMENT (circle one) Itinerant Resources Self-Contained Separate Day School Residential School Other, Specify: _____

		Total Salary 1	Materials/Supplies/Texts 2	Equipment 3	Travel 4	Contract Services 5	Total (1+2+3+4+5 = 6) 6
		Sp. Ed. & Related Services	Sp. Ed. & Related Services	Sp. Ed. & Related Services	Sp. Ed. & Related Services	Sp. Ed. & Related Services	Sp. Ed. & Related Services
Admin./Superv.							
Support							
Instruction							
Total Costs							
Child Count in Cond. & Envir.	Per-Pupil Cost						

Figure 7

Form IPSEC-3 Discrete Costs Total

for special transportation. The total special transportation cost attributable to the handicapping condition and environment may be derived by multiplying the per-pupil special transportation cost by the number of pupils within the handicapping condition and environment receiving special transportation.

The contract transportation cost center. Contract transportation costs are those costs, for special education pupils within the handicapping condition and environment, for payments to parents in lieu of providing transportation. The total payments to parents are divided by the number of pupils receiving contract transportation to obtain the per-pupil contract transportation costs. Total contract transportation costs for pupils within the handicapping condition and environment are obtained by multiplying the per-pupil contract transportation costs by the total number of pupils within the handicapping condition and environment receiving contract transportation.

The regular transportation cost center. Regular transportation costs are those costs, for transportation of special education pupils within the handicapping condition and environment, with general education pupils. All pupils may not receive transportation, so obtaining regular transportation costs requires more complex calculations.

The first calculation is to deduct the previously derived total special transportation costs and total contract transportation costs from the total transportation operation costs. This yields the total regular transportation costs. The total regular transportation costs are divided by the total number of pupils receiving regular transportation, yielding the per-pupil regular transportation cost.

Next, the total number of pupils receiving regular transportation is divided by the total enrollment to determine the proportion of the enrollment receiving regular transportation. This proportion is then applied to the total number of handicapped pupils eligible to receive regular transportation. The total number of handicapped pupils eligible to receive regular transportation is calculated by deducting the previously derived number of handicapped pupils receiving special transportation and contract transportation from the total enrollment of handicapped pupils. The total number of handicapped pupils receiving regular transportation is multiplied by the total per-pupil cost for regular transportation to derive the total regular transportation cost for special education.

To determine the number of special education pupils within the handicapping condition and environment which receive regular transportation, the previously derived proportion of general education pupils receiving regular

transportation is multiplied by the number of special education pupils within the handicapping condition and environment eligible to receive regular transportation. The number of eligible pupils within the handicapping condition and environment is calculated by deducting the number of pupils within the condition and environment receiving special transportation and contract transportation from the total enrollment within the handicapping condition and environment.

Total transportation costs. To determine the total cost for regular transportation within the handicapping condition and environment, the per-pupil cost of regular transportation is multiplied times the total number of special education pupils within the handicapping condition and environment receiving regular transportation.

The transportation cost component total is calculated by adding the total special transportation costs within the handicapping condition and environment, the total contract transportation costs within the handicapping condition and environment and the regular transportation costs within the handicapping condition and environment. The per-pupil transportation cost component total is derived by adding the per-pupil special transportation costs within the handicapping condition and environment, the per-pupil contract transportation costs within the handicapping condition and environment, and the per-pupil regular

transportation costs within the handicapping condition and environment. Figure 8 (Form IPSEC-5) presents a systematic format for calculating the transportation cost component in tier 1 of IPSEC.

IPSEC Tier 1 Overhead Cost Component The third component in tier 1 of the IPSEC model is the overhead cost component. Overhead costs may be defined as those expenditures which cannot be readily or accurately identified with a specific service, program, or unit but are known to benefit a specific population of pupils. The overhead cost component is divided into two cost centers: (1) general overhead costs and (2) special overhead costs.

The general overhead cost center. General overhead costs are defined as those costs which cannot be readily or accurately identified with a specific service, program, or unit but are known to benefit all pupils. General overhead costs are derived by extracting and totaling those elements of expenditures that involve indirect services all pupils. The elements of expenditure to be extracted and totaled are for the indirect services of administration, maintenance and operation, and adult education. The sum of these expenditures yields the total overhead costs which may be associated with special education.

To determine the portion of the overhead costs which are general overhead, the overhead is multiplied by the portion

TRANSPORTATION COSTS

LEA_____

A. Special Transportation Costs

1. Total Special Transportation Costs $_____.
2. Total Number of Pupils Receiving Special Transportation _____.
3. Total Per-pupil Special Transportation Costs (A1 ÷ A2) $_____.
4. Number of Pupils in Condition and Environment Receiving Special Transportation _____.
5. Total Special Transportation Cost for Condition and Environment (A3 x A4) $_____.
6. Per-pupil Total Special Transportation Cost in Condition and Environment (A5 ÷ A4) $_____.

B. Contract Transportation

1. Total Payments to Parents $_____.
2. Number of Pupils Receiving Transportation From Parents _____.
3. Total Per-pupil Payments to Parents for Transportation Costs (B1 ÷ B2) $_____.

Figure 8

Form IPSEC-5 Transportation Costs

4. Number of Pupils in Condition and Environment Receiving Transportation From Parents _____.
5. Total Payment to Parents of Pupils in Condition and Environment (B3 x B4) $_____.
6. Per-pupil Total Payment to Parents of Pupils in Condition and Environment (B5 ÷ B4) $_____.

C. Regular Transportation for Special Education Pupils

1. Total Transportation Operation Costs $_____.
2. Total Special Transportation Costs (A1) $_____.
3. Total Contract Transportation Costs (B1) $_____.
4. Total of Special Transportation and Contract Transportation (C2 + C3) $_____.
5. Total Cost of Regular Transportation (C1 - C4) $_____.
6. Number of Pupils Receiving Regular Transportation _____.
7. Total Per-pupil Cost of Regular Transportation (C5 ÷ C6) $_____.
8. Total Number of Pupils _____.

Figure 8

(continued)

Form IPSEC-5 Transportation Costs

9. Proportion of Pupils Receiving Regular Transportation to Total Number of Pupils (C6 ÷ C8) _____.

10. Total Number of Special Education Pupils _____.

11. Number of Special Education Pupils Receiving Special Transportation and Contract Transportation (A2 + B2) _____.

12. Total Number of Special Education Pupils Eligible to Receive Regular Transportation (C10 - C11) _____.

13. Number of Special Education Pupils Receiving Regular Transportation (C9 x C12) _____.

14. Total Cost of Regular Transportation for Special Education Pupils $_____.

15. Number of Pupils in Condition and Environment _____.

16. Number of Pupils in Condition and Environment Receiving Special Transportation (A4) _____.

17. Number of Pupils in Condition and Environment Receiving Contract Transportation (B4) _____.

Figure 8

(continued)

Form IPSEC-5 Transportation Costs

18. Number of Pupils in Condition and Environment Eligible to Receive Regular Transportation (C15 - C16 - C17) _____.

19. Number of Pupils in Condition and Environment Receiving Regular Transportation (C9 x C18) _____.

20. Total Regular Transportation Costs for Pupils in Condition and Environment (C7 x C 19) $_____.

21. Per-pupil Total Regular Transportation Costs for pupils in Condition and Environment (C20 ÷ C19) $_____.

D. Total Transportation Costs for Pupils in Condition and Environment

1. Total Transportation Costs for Pupils in Condition and Environment (A5 + B5 + C20) $_____.

2. Per-pupil Total Transportation Costs for Pupils in Condition and Environment (A6 + B6 + C21) $_____.

Figure 8

(continued)

Form IPSEC-5 Transportation Costs

of the instructional personnel in the LEA which are general education instructional personnel. The total number of general instructional personnel is divided by the total number of instructional personnel. The total per-pupil general education overhead is calculated by dividing the total general education overhead costs by the number of general education pupils in the LEA.

The special overhead cost center. Special overhead costs may be defined as those expenditures which cannot be readily or accurately identified with a specific service, program, or unit but are known to benefit only special education pupils. Special overhead costs are derived by totaling the LEA expenditures that involve indirect services to handicapped pupils. The elements of expenditure to be totaled are for the indirect services of administration, maintenance and operation, and adult education.

To determine the portion of the overhead costs which may be attributed to special education, first, the total number of special education instructional personnel is divided by the total number of instructional personnel to obtain the portion of special education instructional personnel in the LEA. Next, the overhead costs are multiplied by the portion of instructional personnel in the LEA which are special education instructional personnel. This yields the total special and general overhead which may be attributed to

special education. The total per-pupil general and special overhead is calculated by dividing the general and special overhead by the number of special education pupils in the LEA. From this total, the total per-pupil general overhead is deducted, yielding the total per-pupil special education overhead.

Total overhead costs. The total overhead costs within the handicapping condition and environment are calculated by totaling the per-pupil general overhead and per-pupil special overhead and multiplying the sum by the total number of pupils within the handicapping condition and environment. The total general overhead costs within the handicapping condition and environment are determined by multiplying the per-pupil general overhead costs by the number of pupils within the handicapping condition and environment. The total special overhead costs within the handicapping condition and environment is determined by multiplying the per-pupil special overhead costs by the number of pupils within the handicapping condition and environment. Figure 9 (Form IPSEC-6) presents a systematic format for calculating the overhead costs in tier 1 of IPSEC.

IPSEC Tier 1 Fixed Assets Cost Component The fourth component of tier 1 of the IPSEC model is the fixed assets component. Fixed assets may be defined as the cost of capital depreciation. The fixed assets cost component is

OVERHEAD COSTS

LEA _____

A. General Overhead Costs

1. Total Expenditures for Administration $_____.
2. Total Expenditures for Maintenance and Operation $_____.
3. Total Expenditures for Adult Education $_____.
4. Total of Expenditures for Administration, Maintenance and Operation, and Adult Education (A1 + A2 + A3) $_____.
5. Number of Instructional Personnel in the LEA _____.
6. Number of Special Education Instructional Personnel in the LEA _____.
7. Number of General Instructional Personnel in the LEA (A5 - A6) _____.
8. Proportion of General Instructional Personnel in the LEA (A7 ÷ A5) _____.
9. General Overhead Costs (A4 x A8) $_____.
10. Total Enrollment in the LEA _____.
11. Special Education Enrollment in the LEA _____.
12. General Education Enrollment in the LEA (A10 - A11) _____.

Figure 9

Form IPSEC-6 Overhead Costs

13. Per-pupil General Overhead Costs (A9 ÷ A12) $_____.

B. Special Education Overhead Costs

1. Total General Overhead Costs (A4) $_____.
2. Number of Instructional Personnel in the LEA (A5) _____.
3. Number of Special Education Instructional Personnel in the LEA (A6) _____.
4. Proportion of Special Education Instructional Personnel in the LEA (B3 ÷ B2) _____.
5. Overhead Costs Attributed to Special/General Education (B1 x B4) $_____.
6. Special Education Enrollment in the LEA (A11)_____.
7. Per-pupil Special/General Overhead Costs (B5 ÷ B6) $_____.
8. Per-pupil General Overhead Costs (A13) $_____.
9. Per-pupil Special Overhead Costs (B7 - B8) $_____.
10. Number of Pupils in Condition and Environment _____.

C. Total Overhead Costs

1. Total General Overhead Costs for Pupils in Condition and Environment (B8 x B10) $_____.

Figure 9

(continued)

Form IPSEC-6 Overhead Costs

2. Total Special Overhead Costs for Pupils in Condition and Environment (B9 X B10) $_____.
3. Total Overhead Costs for Pupils in Condition and Environment (C1 + C2) $_____.
4. Per-pupil General Overhead Costs for Pupils in the Condition and Environment (B8) $_____.
5. Per-pupil Special Overhead Costs for Pupils in the Condition and Environment (B9) $_____.
6. Total Per-pupil Overhead Costs for pupils in the Condition and Environment (C4 + C5) $_____.

Figure 9

(continued)

Form IPSEC-6 Overhead Costs

divided into two cost centers: (1) building depreciation and (2) vehicle depreciation.

The building depreciation cost center. Building depreciation is defined as the amount of devaluation from the current appraised value of all the buildings in the LEA over the course of one year due to normal usage, decay and/or decline in price. The generally accepted rate of depreciation for buildings is 1/30 of the current appraised value.

To determine the amount of the current appraised value which may be attributed to special education, the total current appraised value of all buildings in the LEA is divided by the portion of special education instructional personnel in the LEA. The total number of special education instructional personnel is divided by total number of instructional personnel. The current appraised value attributed to special education is then divided by 30 which yields the building depreciation attributed to special education. To determine the per-pupil building depreciation cost to special education, the special education building depreciation is divided by the number of total special education pupils in the LEA. The total building depreciation which may be attributed to the handicapping condition and environment is calculated by multiplying the per-pupil

special education building depreciation by the number of pupils within the handicapping condition and environment.

The vehicle depreciation cost center. Vehicle depreciation is defined as the amount of devaluation from the current appraised value of the fleet of buses in the LEA over the course of one year due to normal usage, decay and/or decline in price. The generally accepted rate of depreciation of vehicles is 1/12 of the current appraised value.

Vehicle depreciation is calculated in the same manner as building depreciation. To determine the total value of all vehicles which may be attributed to special education, the current appraised value of all vehicles is divided by the portion of special education instructional personnel in the LEA. The total number of special education instructional personnel is divided by the total number of instructional personnel. The current appraised value of all vehicles is then divided by 12 which yields the vehicle depreciation attributable to special education. To determine the per-pupil special education vehicle depreciation the total special education vehicle depreciation is divided by the total number of special education pupils. The total vehicle depreciation which may be attributed to the handicapping condition and environment is calculated by multiplying the per-pupil special education vehicle depreciation by the

number pupils within the handicapping condition and environment.

Total fixed assets costs. The total fixed assets within the handicapping condition and environment is the sum of the total building depreciation costs within the handicapping condition and environment and the total vehicle depreciation costs within the handicapping condition and environment. The total per-pupil fixed assets costs within the handicapping condition and environment is the sum of the per-pupil building depreciation costs within the handicapping condition and environment and the per-pupil vehicle depreciation costs within the handicapping condition and environment. Figure 10 (Form IPSEC-7) presents a systematic format for calculating the fixed assets cost component in tier 1 of the IPSEC model.

IPSEC Tier 1 Related Services Cost Component The final cost component in tier 1 of the IPSEC model is the related services cost component. Related services are those services which are required to assist the handicapped pupil to benefit from special education. They include speech pathology, audiology, psychological services, physical and occupational therapy, recreation, early identification and assessment, counseling services, medical evaluation services, health services, social work services, and parent counseling and training (CFR, 1981).

FIXED ASSETS COSTS

LEA _____

A. Building Depreciation Costs

1. Current Appraised Value of all Buildings in the LEA $_____.
2. Number of Special Education Instructional Personnel in the LEA _____.
3. Number of Instructional Personnel in the LEA _____.
4. Proportion of Special Education Instructional Personnel in the LEA (A2 ÷ A3) _____.
5. Portion of Building Depreciation Costs Attributed to Special Education Instruction (A1 x A4) $_____ ÷ 30 $ _____.
6. Total Special Education Enrollment in the LEA _____.
7. Per-pupil Building Depreciation Costs Attributed to Special Education Instruction (B5 ÷ B6) $_____.
8. Number of Pupils in Condition and Environment _____.
9. Total Building Depreciation Costs Attributed to Special Education Pupils in Condition and Environment (A7 x A8) $_____.

Figure 10

Form IPSEC-7 Fixed Assets Costs

B. Vehicle Depreciation Costs

1. Current Appraised Value of all Buses in the LEA $_____.
2. Portion of Bus Depreciation Costs Attributed to Special Education Instruction (A4 x B1) $_____ ÷ 12 $_____.
3. Per-pupil Bus Depreciation Costs Attributed to Special Education Instruction (B2 ÷ A6) $_____.
4. Total Bus Depreciation Costs Attributed to Special Education Pupils in Condition and Environment (A8 x B3) $_____.

C. Total Fixed Assets Costs

1. Total Fixed Assets Costs Attributed to Special Education Pupils in the Condition and Environment (A9 + B4) $_____.
2. Total Per-pupil Fixed Assets Costs Attributed to Special Education Pupils in the Condition and Environment (A7 + B3) $_____.

Figure 10

(continued)

Form IPSEC-7 Fixed Assets Costs

Each related service provided by the LEA is analyzed in isolation. Unlike the first four cost components, the related services component yields only the per-service per-pupil cost for special education. Data were not available to perform the calculations necessary to obtain the related services costs by handicapping condition and environment.

The related services cost component in the IPSEC model consists of the: (1) evaluation cost center and (2) therapy cost center. Expenditures are allocated to each cost center by position based upon the percent of time devoted to each cost center.

The evaluation cost center. Expenditures within the evaluation cost center are those costs attributed to the evaluation of the need for the related service. Activities by position allocated to the percent of time devoted to the evaluation cost center include scheduling and performing evaluations, writing evaluation reports, meeting to discuss evaluation findings, follow-up consultation with parents and professionals, and travel associated with evaluation activities.

The therapy cost center. Expenditures allocated to the therapy cost center are those costs attributed to the provision of the theraputic services. Activities by position allocated to the percent of time devoted to the therapy cost center are all non-evaluation activities, including

scheduling and performing therapy, writing therapy notes, meeting to discuss therapy, consultation with parents and professionals concerning therapy, and travel associated with therapy activities.

The calculation of related services costs. Expenditures are allocated to cost categories by cost unit equaling the percent of time for duties of the position within each cost center. The categories within each cost center are salaries, benefits, materials/supplies/texts, equipment, travel, and contract services.

The expenditures allocated to the category by position are multiplied times the percent of time devoted to each cost center. The result is the catagorical expenditure allocated to the cost center.

The next step in determining each related service cost component is calculating the expenditures within each cost category in each cost center. The total category expenditures are calculated by summing the previously calculated expenditures within each category within each cost center. The results are divided by the number of pupils receiving the related service in each cost center. This yields the per-pupil category costs within each cost center.

The final step in determining the per-pupil expenditures within each related service cost component involves calculating the total per-pupil cost in each cost center.

The total per-pupil cost is calculated by summing the per-pupil category expenditures within each cost center. The results may be totaled to obtain the total per-pupil related service component cost. Figure 11 (Form IPSEC-8) presents a systematic spread sheet format for calculating the per-pupil related services costs in tier 1 of the IPSEC model.

IPSEC Tier 1 Aggregate Costs The final analysis of the costs of the public special education day school program by handicapping condition and environment is the calculation of the per-pupil aggregate cost. The per-pupil aggregate cost is the total per-pupil cost for the public special education day school program under analysis. The per-pupil aggregate cost is the sum of the following per-pupil cost components: (1) discrete costs, (2) transportation costs, (3) overhead costs, and (4) fixed assets costs.

The per-pupil aggregate costs for related services are calculated separately as per-pupil related services are not analyzed by handicapping condition and environment. Further, all pupils may not receive all related services. Therefore, the per-pupil costs for related services received may be added to the per-pupil aggregate program cost to yield the per-pupil aggregate cost for the special education and actual related services received. Figure 12 (Form IPSEC-9) presents a spread sheet format for calculating the per-pupil special

[illegible]

[illegible]

[illegible]

Position	Salary (1 + 2 = 3) 1	2	3	% of Time to Duties (4 + 5 must = 100%) 4	5	Number of Children Served 6	7	Portion of Total Salary to Duties (3 x 4 = 8) (3 x 5 = 9) 8	9	Materials/Supplies/Texts (4 x 10 = 11) (5 x 10 = 12) 10	11	12
Evaluation/ Therapy Service	Gross Salary	Fixed Charges	Total Salary	Evaluation	Therapy-Service	Evaluation	Therapy-Service	Evaluation	Therapy-Service	Total Related Services	Evaluation	Therapy-Service
	Total				Total							
	Per-Pupil Total				Combined Total		Per-Pupil					

Figure 11

Form IPSEC-8 Related Services Costs

	Equipment		Travel			Contract Services			Total		
13	(4 x 13 = 14) 14	(5 x 13 = 15) 15	16	(4 x 16 = 17) 17	(5 x 16 = 18) 18	19	(4 x 19 = 20) 20	(5 x 19 = 21) 21	(9 + 11 + 14 + 17 + 20 + 22) 22	(9 + 12 + 15 + 18 + 21 + 23) 23	(22 + 23 = 24) 24
Total Related Services	Evaluation	Therapy-Service	Total Related Services	Evaluation	Therapy-Service	Total Related Services	Evaluation	Therapy-Service	Evaluation	Therapy-Service	Total Special Services

Figure 11

(continued)

Form IPSEC-8 Related Services Costs

Aggregate Costs (Per-Pupil)

LEA _____

HANDICAPPING CONDITION (circle one) Def D/B HH EMR THR MR OI ORT SED SLD SI VI Other, specify: _____

ENVIRONMENT (circle one)
Itinerant Resource Self-Contained Separate Day School Other, specify: _____

Costs in Condition and Environment	Total Sp. Ed. & Related Services
Discrete	
Transportation	
Fixed Assets	
Overhead	
Total	

[illegible]	Evaluation Cost	Therapy Cost	Total Cost
	Sp. Ed. & Related Services	Sp. Ed. & Related Services	Sp. Ed. & Related Services
1.			
2.			
3.			
4.			
5.			
Total			

Figure 12

Form IPSEC-9 Aggregate Costs Per-Pupil

education day school program costs by handicapping condition and environment.

Aggregate public special education day school program costs by handicapping condition and environment may be calculated by adding the total costs of each cost component. As with the aggregate per-pupil costs, the related services cost component must be excluded from the total. This is due to the inability to obtain the number of pupils by handicapping condition and environment receiving each related service. Figure 13 (Form IPSEC-10) presents a spread sheet format for calculating aggregate public special education program costs by handicapping condition and environment. Tier 1 of the IPSEC model, including the cost components and cost centers, is depicted in Figure 14.

Tier 2 of IPSEC

Tier 2 of the IPSEC model is utilized when the public special education program to be analyzed is a residential school program. As in tier 1, tier 2 is comprised of the following components: (1) discrete costs, (2) transportation costs, (3) overhead costs, (4) fixed assets costs, and (5) related services costs. The primary change between tier 1 and tier 2 of the IPSEC model is the identification and analysis of the LEA residential costs in tier 2.

IPSEC Tier 2 Discrete Cost Component Discrete costs in tier 2 of the IPSEC model are those costs which are directly

Aggregate Costs

LEA _____

HANDICAPPING CONDITION (circle one) Def D/B HH EMR TMR MH OI OHI SED SLD SI VI Other, specify: _____

ENVIRONMENT (circle one)
Itinerant Resource Self-Contained Separate Day School Other, specify: _____

Costs in Condition and Environment	Total Sp. Ed. & Related Services
Discrete	
Transportation	
Fixed Assets	
Overhead	
Total	

Related Services	Evaluation Cost	Therapy Cost	Total Cost
	Sp. Ed. & Related Services	Sp. Ed. & Related Services	Sp. Ed. & Related Services
1.			
2.			
3.			
4.			
5.			
Total			

Figure 13

Form IPSEC-10 Aggregate Costs

TIER 1 IPSEC MODEL

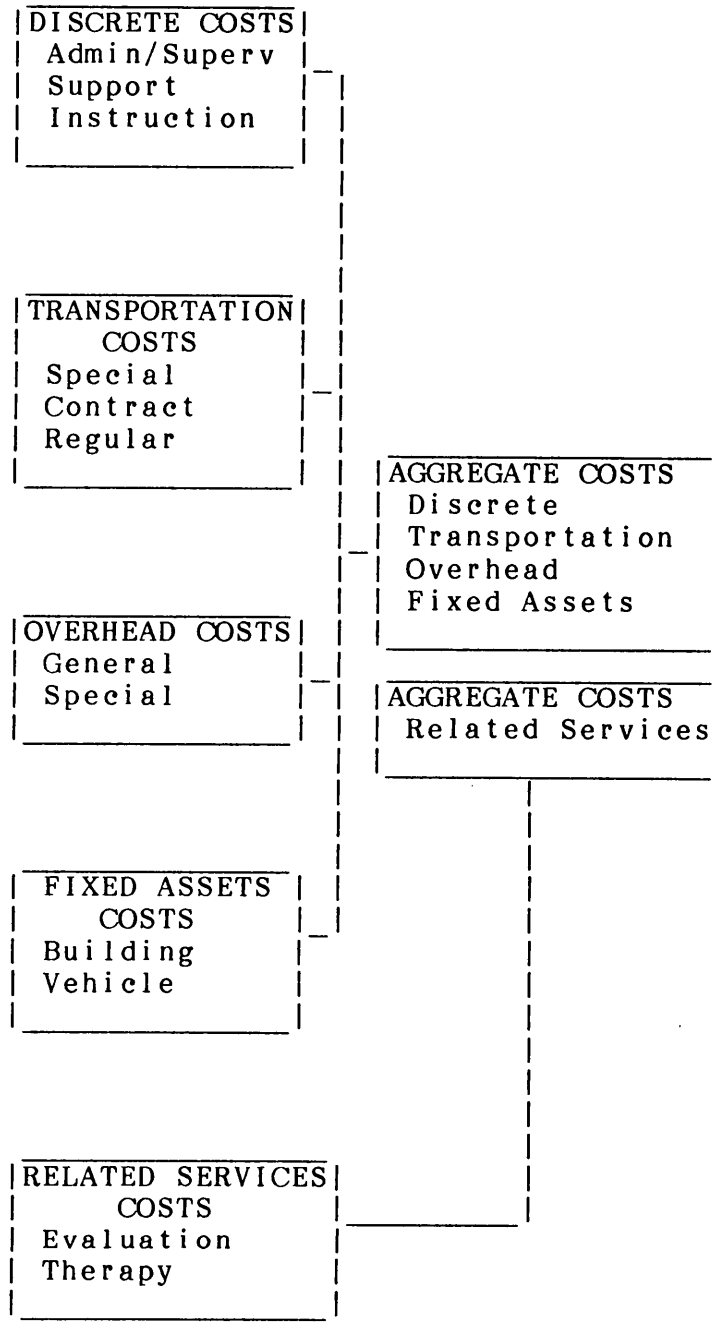


Figure 14

Tier 1 IPSEC Model Design

attributed to the special education residential program by handicapping condition and environment. The discrete cost component is divided into cost centers. The cost centers within the discrete cost component are the: (1) administration/supervision cost center, (2) support cost center, (3) instruction cost center, and (4) resident cost center. Expenditures are allocated to each cost center based upon the positions within the handicapping condition and environment.

The administration/supervision cost center. Expenditures within the administration/supervision cost center of tier 2 of the IPSEC model are those costs which may be directly attributable to the administration and supervision by handicapping condition and environment of the special education residential program. Costs are allocated to the administration/supervision cost center by position. Position expenditures assigned to the administration/supervision cost center include special education directors, residential directors, assistant directors, supervisors, coordinators, and principals of special education residential schools.

The support cost center. The expenditures allocated to the support cost center in tier 2 of the IPSEC model are those costs which may be directly attributable to the support of the special education residential program by handicapping

condition and environment. Costs are allocated to the support cost center by position. Positions assigned to the support cost center include special education clerical personnel, residential clerical personnel, health care personnel, and ancillary staff.

The instruction cost center. As in tier 1, the instruction cost center within the discrete cost component of tier 2 of the IPSEC model contains those costs which may be directly attributable to special education instruction by handicapping condition and environment. Costs are allocated to the instruction cost center by position. Positions assigned to the instruction cost center include teachers, teacher assistants, and teacher aides.

The resident cost center. Expenditures within the resident cost center are those costs which may be directly attributable to the residential services of the special education residential program by handicapping condition and environment. Costs are allocated to the resident cost center by position. Positions assigned to the resident cost center include resident counselors, child care workers, recreation workers, resident aides, and resident assistants.

The calculation of discrete costs. Expenditures are allocated by position within each cost center to cost categories. The cost categories within each center are salaries, benefits, materials/supplies/texts, equipment,

travel, and contract services. Each cost category may contain expenditures utilized for special education and related services and residential services. Therefore, it is necessary to separate the categorical allocation within each cost center into a special education and related services allocation and a residential services allocation.

Categorical allocation of expenditures by unit is achieved through the use of 2 multipliers. It is necessary to utilize 2 multipliers because a position may have responsibilities within the special education and related services portion of the program and the residential services portion of the program. The first multiplier is used to determine the amount of expenditure to be allocated to the special education and related services portion of the category within the cost center. The second multiplier is utilized to calculate the amount of expenditure to be allocated to the residential services portion of the category within the cost center. The methods of calculation of the multipliers are dependent upon the cost center in which the expenditures are allocated.

The administration/supervision multipliers are derived by determining each the percent of time for duties and personnel assigned to each position. The special education and related services multiplier is calculated by ascertaining the percent of time each administration/supervision position

spends performing duties within special education and related services and multiplying the result by the portion of the special education instructional and residential personnel assigned to the position within the handicapping condition and environment. The residential services multiplier is derived by determining the percent of time each administration/supervision position spends performing duties within residential services and multiplying the result by the portion of the special education instructional and residential personnel assigned to the position within the handicapping condition and environment.

The support cost center multipliers are derived in the same manner as the administration/supervision cost center multipliers. The special education and related services multiplier is calculated by ascertaining the percent of time each support postion spends performing duties within special education and related services and multiplying the result by the portion of the special education instructional and residential personnel assigned to the position within the handicapping condition and environment. The residential multiplier is derived by determining the percent of time each support position spends performing duties within residential services and multiplying the result times the portion of special education instructional and residential personnel assigned within the handicapping condition and environment.

The instruction cost center multipliers are derived by determining the percent of time for duties and pupils assigned to each instructional position. The special education and related services multiplier is calculated by ascertaining the percent of time each instructional position spends performing duties within special education and related services and multiplying the result times the portion of special education pupils assigned within the handicapping condition and environment. The residential services multiplier is derived by determining the percent of time each instructional position spends performing duties within residential services and multiplying the result times the portion of special education pupils assigned within the handicapping condition and environment.

The resident cost center multipliers are calculated in the same manner as the instruction cost center multipliers. The special education and related services multiplier is derived by determining the percent of time each residential position spends performing duties within special education and related services and multiplying the result by the portion of special education pupils assigned within the handicapping condition and environment. The residential services multiplier is calculated by ascertaining the percent of time each residential position spends performing duties within residential services and multiplying the result by the

portion of special education pupils assigned within the handicapping condition and environment.

The expenditures allocated to each category by position are multiplied by each multiplier. The results yield a categorical expenditure by position by handicapping condition and environment for special education and related services and a categorical expenditure by position by handicapping condition and environment for residential services.

The next step in determining the discrete costs for special education and related services and residential services by handicapping condition and environment is calculating the total expenditures within each cost category in each cost center. The total category expenditures are derived by summing the previously calculated expenditures within each cost category in each cost center. The results are divided by the total number of pupils served within the handicapping condition and environment. This yields the per-pupil category costs for special education and related services and residential services by cost center. Figures 15 through 18 (Forms IPSEC-11 through IPSEC-14) present systematic spread sheet formats for calculating per-pupil category costs within the handicapping condition and environment in each cost center within the discrete cost component.

DISCRETE COSTS Administration Supervision

LEA ________ ________________

HANDICAPPING CONDITION (circle one) Deaf D-B HH EMR TMR MH OI OHI SED SLD SI VI Other, specify: ________

PLACEMENT (circle one) Itinerant Resource Self-Contained Separate Day School Residential School Other, specify: ________

Position	Salary (1 + 2 = 3)			% of Time to Duties (4 + 5 + 6 must = 100%)			Number of Teaching/Aide Child Care Personnel Assigned		(8 ÷ 7 = 9)	Admin Multiplier (6 × 9 = 10)	(6 × 9 = 11)	Portion of Total Salary To Condition & Environment (3×10 = 12)	(3×11 = 13)	(12+13 = 14)	Materials/Supplies/Texts	(10×15 = 16)	(11×15 = 17)	(16+17 = 18)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Administration	Gross Salary	Fixed Charges	Total Salary	Non-Handi-capped	Sp. Ed. & Related Services	Residential Services	Working with Handicapped	Working in Condition & Environment	Portion Working in Cond. & Env.	Sp. Ed. Related Services	Residential Services	Sp. Ed. & Related Services	Residential Services	Total Special Services	Total Support	Sp. Ed. & Related Services	Residential Services	Total Special Services
							Child Count Condition & Environment	Total										
								Per Pupil Total (Total ÷ Child Count)										

Figure 15

Form IPSEC-11 Discrete Costs Administration/ Supervision Cost Center

Employment				Travel				Contract Services				TOTAL		
19	(19+13+15) 20	(19+19+21) 21	(20+21+22) 22	23	(19+23+24) 24	(19+23+25) 25	(24+25+26) 26	27	(10+27+23) 28	(11+27+29) 29	(29+29+30) 30	(12+16+20+24+29+31) 31	(13+17+21+25+29+31) 32	(31+32+33) 33
Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services	Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services	Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services	Sp. Ed. & Related Services	Residential Services	Special Services

Figure 15

(continued)

Form IPSEC-11 Discrete Costs Administration/

Supervision Cost Center

IFA _____

Residential (check one): Itinerant Resource Self-Contained Separate Day School Residential School Other, specify _____

Position	Salary (1 + 2 = 3)			Non-Instructional Duties (4 + 5 + 6 must = 100%)			Number of Pupils Assigned			Supervisor Multiplier (5 x 9 = 10) 10		Portion of Total Salary In Condition & Environment (5x10 ÷ 11) 12			Other Administrative Costs 14			
	1	2	3	4	5	6	7	8	(8 ÷ 7 = 9) 9					11				
Responsibilities	Gross Salary	Fixed Charges	Total Salary	Non-Instructional	Sp. Ed. & Related Services	Residential Services	In Sp. Ed.	In Condition & Environment	Portion Assigned In Cond. & Env.	Sp. Ed. Related Services	Residential Services	Sp. Ed. & Related Services	Residential Services	Total Special Services	Total Instructional	Sp. Ed. & Related Services	Residential Services	Total Special Services
Number SPECIFIC Positions in Cond and Environment								Child Count Condition & Environment	Total									
									Per Pupil Total (Total - Child Count)									

Figure 16

Form IPSEC-12 Discrete Costs Support Cost Center

Employment				Travel (19+23 =24)	(11+23 =25)	(24+25 =26)		Contract Services (10+27 = 23)	(11+27 = 29)	(25+29 = 30)		TOTAL (12+16+20+24+29 =31)	(13+17+21+25+29 =31)	(31+32 =33)
19	(1 +13 +19) 21	(11+13 =19) 21	(20+21 =22) 22	23	24	25	26	27	28	29	30	31	32	33
Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services	Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services	Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services	Sp. Ed. & Related Services	Residential Services	Special Services

Figure 16

(continued)

Form IPSEC-12 Discrete Costs Support Cost Center

[illegible]

LEA ____________

[illegible] (circle one) Deaf D/B PH [illegible] TMR [illegible] OI CHI SCI SLD SI VI Other, specify: ________

[illegible] (circle one) Itinerant Resource Self-Contained Separate Day School Residential School Other, specify: ________

Position	Salary (1 + 2 = 3)			% of Time to Duties (4 + 5 + 6 must = 100%)			Number of Pupils Assigned			Instruction Multiplier		Portion of Total Salary to Condition & Environment			Materials/Supplies/Texts			
	1	2	3	4	5	6	7	8	(8 ÷ 7 = 9) 9	(5 × 9 = 10) 10	(5 × 9 = 11) 11	(3×10) = 12 12	(3×11) = 13 13	(12+13) = 14 14	15	(10×15 = 16) 16	(11×15 = 17) 17	(16+17 = 18) 18
Teachers/Aids	Gross Salary	Fixed Charges	Total Salary	Non-Handicapped	Sp. Ed. & Related Services	Residential Services	In Sp. Ed.	In Condition & Environment	Portion Assigned In Cond. & Env.	Sp. Ed. Related Services	Residential Services	Sp. Ed & Related Services	Residential Services	Total Special Services	Total Instruction	Sp. Ed. & Related Services	Residential Services	Total Special Services
Teacher Instruction Positions in Cond. and Environment								Child Count Condition & Environment	Total									
									Per Pupil Total (Total ÷ Child Count)									

Figure 17

Form IPSEC-13 Discrete Costs Instruction Cost Center

Equipment				Travel				Contract Services				TOTAL		
13	(1 +13 +19) 21	(11+17 +21) 21	(21+21 +27) 27	23	(19+23 +24) 24	(11+23 +25) 25	(24+25 +26) 26	27	(10+27 + 23) 28	(11+27 + 29) 29	(29+29 + 30) 30	(12+16+29+24+29 +31) 31	(13+17+21+25+29 +31) 32	(31+32 +33) 33
Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services	Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services	Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services	Sp. Ed. & Related Services	Residential Services	Special Services

Figure 17

(continued)

Form IPSEC-13 Discrete Costs Instruction Cost Center

[illegible]

IEN _____

[illegible] Deaf [illegible] HH EMH TMR MR OI OHI SLD SLD SI VI Other, specify: _____

Educational Environment: Itinerant Resource Self-Contained Separate Day School Residential School Other, specify: _____

Position	Salary (1 + 2 = 3)			% of Time to Duties (4 + 5 + 6 must = 100%)			Number of Children Assigned (8 : 7 = 9)			Resident Care Multiplier (5 x 9 = 10)	(6 x 9 = 11)	Portion of Total Salary To Condition & Environment (3x12 =12)	(3x11 =13)	(12+13 =14)	Materials/Supplies/Texts			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	(3x15 =16) 16	(11x15 =17) 17	(16+17 =18) 18
Resident Care	Gross Salary	Fixed Charges	Total Salary	Non-Handicapped	Sp. Ed. & Related Services	Residential Services	Handicapped	In Condition & Environment	Portion Assigned In Cond. & Env.	Sp. Ed. Related Services	Residential Services	Sp. Ed. & Related Services	Residential Services	Total Special Services	Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services
Number Resident Care Position in Cond. & Environ.								Child Count Condition & Environment	Total									
									Per Pupil Total (Total : Child Count)									

Figure 18

Form IPSEC-14 Discrete Costs Resident Cost Center

Equipment				Travel				Contract Services				TOTAL		
19	(1 +19 +20) 20	(11+19 +21) 21	(20+21 +22) 22	23	(10+23 +24) 24	(11+23 +25) 25	(24+25 +26) 26	27	(10+27 + 28) 28	(11+27 + 29) 29	(28+29 + 30) 30	(12+16+20+24+29 +31) 31	(13+17+21+25+29 +32) 32	(31+32 +33) 33
Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services	Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services	Total Resident Care	Sp. Ed. & Related Services	Residential Services	Total Special Services	Sp. Ed. & Related Services	Residential Services	Special Services

Figure 18

(continued)

Form IPSEC-14 Discrete Costs Resident Cost Center

The final step in determining the per-pupil expenditures within the discrete cost component of tier 2 of IPSEC involves calculating the total per-pupil category expenditures across all cost centers. This is accomplished by totaling the per-pupil cost of each cost category within each cost center across cost centers. The results may be totaled to obtain the total per-pupil discrete cost for special education and related services and residential services by handicapping condition and environment. Figure 19 (Form IPSEC-15) presents a spread sheet format for summarizing the total per-pupil descrete costs in tier 2 of the IPSEC model.

IPSEC Tier 2 Transportation Cost Component The second component in tier 2 of the IPSEC model is transportation costs. Expenditures allocated to the transportation cost component are those costs, by handicapping condition and environment, which are attributable to transporting handicapped pupils to and from the public special education residential program. As in tier 1 of IPSEC, the cost centers which comprise the transportation cost component are: (1) special transportation, (2) regular transportation, and (3) contract transportation.

The special transportation cost center. Special transportation costs are those costs for transporting special education pupils to public residential schools within the

DISCRETE COSTS (Summary)

LEA _____

HANDICAPPING CONDITION (Circle one) Deaf D/B HH EMR TMR MR OI OHI SED SLD SI VI Other, Specify: _____

ENVIRONMENT (Circle one) Stringent Resources Self-Contained Separate Day School Residential School Other, Specify: _____

Category	Total Salary (1 + 2 + 3)			Materials/Supplies/Costs (4 + 5 + 6)			Equipment (7 + 8 + 9)			Travel (10 + 11 + 12)			Contract Services (13 + 14 + 15)			Total (1+4+7+10+13)-16	Total (2+5+8+11+14+17) 17	Total (16+17)-18
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
	Sp. Ed. & Related Services	Residential Services	Total Sp Services	Sp. Ed. & Related Services	Residential Services	Total Sp. Services	Sp. Ed. & Related Services	Residential Services	Total Sp. Services	Sp. Ed. & Related Services	Residential Services	Total Sp. Services	Sp. Ed. & Related Services	Residential Services	Total Sp. Services	Sp. Ed. & Related Services	Residential Services	Total Sp. Services
Admin/Supervi-																		
Support Services																		
Instruction Services																		
Resident Care Services																		
Total Cost																		
Child Count In Condition & Environment / Per Pupil Cost																		

Figure 19

Form IPSEC-15 Discrete Costs Total

handicapping condition and environment apart from general education pupils. First, per-pupil special transportation costs are derived by obtaining the total cost of special transportation to the LEA. The total cost of special transportation to the LEA consists of operator costs and the maintenance and operation of the fleet costs. The total cost of special transportation is divided into those costs for educational services and those costs for residential services. The first result is divided by the total number of pupils receiving special transportation for educational services. The second result is divided by the total number of pupils receiving special transportation for residential services. The yields are per-pupil costs for special transportation for educational and residential services.

The per-pupil costs may be totaled and subsequently multiplied by the total number of pupils within the handicapping condition and environment to obtain the total special transportation costs for educational and residential services within the handicapping condition and environment.

The contract transportation cost center. As in tier 1 of IPSEC, contract transportation costs are those costs for transportation of special education pupils within the handicapping condition and environment for payments to parents in lieu of providing transportation. The total payments to parents are divided by the number of pupils

receiving contract transportation to obtain the per-pupil contract transportation costs. Total contract transportation costs for pupils within the handicapping condition and environment are obtained by multiplying the per-pupil contract transportation costs by the total number of pupils within the handicapping condition and environment receiving contract transportation.

The regular transportation cost center. Regular transportation costs are those public transportation costs, of special education pupils attending residential programs within the handicapping condition and environment with general education pupils. Calculations to obtain regular transportation costs in tier 2 of IPSEC are identical to those in tier 1 of IPSEC.

The first calculation is to deduct the previously derived total special transportation costs and total contract transportation costs from the total transportation operation costs. This yields the total regular transportation costs. The total regular transportation costs are divided by the total number of pupils receiving regular transportation, yielding the per-pupil regular transportation cost.

Next, the total number of pupils receiving regular transportation is divided by the total enrollment to determine the proportion of the enrollment receiving regular transportation. This proportion is then applied to the total

number of handicapped pupils eligible to receive regular transportation. The total number of handicapped pupils eligible to receive regular transportation is calculated by deducting the previously derived number of handicapped pupils receiving special transportation and contract transportation from the total enrollment of handicapped pupils. The total number of handicapped pupils receiving regular transportation is multiplied by the total per-pupil cost for regular transportation to derive the total regular transportation cost for special education.

To determine the number of special education pupils attending residential programs within the handicapping condition and environment which receive regular transportation, the previously derived proportion of general education pupils receiving regular transportation is multiplied by the number of special education pupils within the handicapping condition and environment eligible to receive regular transportation. The number of eligible pupils within the handicapping condition and environment is calculated by deducting the number of pupils within the condition and environment receiving special transportation and contract transportation from the total enrollment within the handicapping condition and environment.

To determine the total cost for regular transportation for puplic residential programs within the handicapping

condition and environment, the per-pupil cost of regular transportation is multiplied times the total number of special education pupils in residential programs within the handicapping condition and environment receiving regular transportation.

Total transportation costs. The transportation cost component total in tier 2 is calculated by adding the total special transportation costs within the handicapping condition and environment, the total contract transportation costs within the handicapping condition and environment and the regular transportation costs within the handicapping condition and environment. The per-pupil transportation cost component total is derived by adding the per-pupil special transportation costs within the handicapping condition and environment, the per-pupil contract transportation costs within the handicapping condition and environment, and the per-pupil regular transportation costs within the handicapping condition and environment. Figure 20 (Form IPSEC-16) presents a systematic format for calculating the costs of the transportation cost component in tier 2 of IPSEC.

IPSEC Tier 2 Overhead Cost Component The third component in tier 2 of the IPSEC model is the overhead cost component. As stated previously, overhead costs may be defined as those expenditures which cannot be readily or accurately identified

TRANSPORTATION COSTS

LEA _____

A. Special Transportation Costs

1. Total Special Transportation Costs $_____.
2. Portion Utilized for Special Education Services $_____.
3. Portion Utilized for Resident Services (A2 + A3 must = A1) $_____.
4. Number of Pupils Receiving Special Transportation _____.
5. Per-pupil Cost for Special Transportation for Education Services (A2 ÷ A4) $_____.
6. Per-pupil Cost for Special Transportation for Resident Services (A3 ÷ A4) $_____.
7. Total Per-pupil Cost of Special Transportation for Education and Resident Services (A5 + A6) $_____.
8. Total Number of Pupils in Condition and Environment Receiving Special Transportation _____.
9. Total Cost of Special Transportation for Education for Pupils in Condition and Environment (A5 x A8) $_____.

Figure 20

Form IPSEC-16 Transportation Costs

10. Total Cost of Special Transportation for Resident Services for Pupils in Condition and Environment (A6 x A8) $_____.

11. Total Cost of Special Transportation For Pupils in Condition and Environment (A9 + A10) $_____.

12. Per-pupil Total Special Transportation Costs for Pupils in Condition and Environment (A11 ÷ A8) $_____.

B. Contract Transportation Costs

1. Total Payments to Parents $_____.

2. Portion for Special Education Services $_____.

3. Portion for Resident Services (B2 + B3 must = B1) $_____.

4. Number of Pupils Receiving Transportation From Parents _____.

5. Total Per-pupil Payments to Parents Costs (B1 ÷ B4) $_____.

6. Total Per-pupil Payments to Parents Attributed to Special Education Transportation Services (B2 ÷ B4) $_____.

Figure 20

(continued)

Form IPSEC-16 Transportation Costs

7. Total Per-pupil Payments to Parents Attributed to Resident Transportation Services (B3 ÷ B4) $_____.
8. Number of Pupils in Condition and Environment Receiving Transportation From Parents _____.
9. Total Payments to Parents of Pupils in Condition and Environment for Transportation (B5 x B8) $_____.
10. Total Payments to Parents of Pupils in Condition and Environment for Special Education Transportation Services (B6 x B8) $_____.
11. Total Payments to Parents of Pupils in Condition and Environment for Resident Transportation Services (B7 x B8) $_____.
12. Per-pupil Total Payments to Parents for Transportation of Pupils in Condition and Environment (B6 + B7) $_____.

C. Regular Transportation Costs for Special Education Pupils

1. Total Transportation Operation Costs $_____.
2. Total Special Transportation Costs (A1) $_____.
3. Total Contract Transportation Costs (B1) $_____.

Figure 20

(continued)

Form IPSEC-16 Transportation Costs

4. Total of Special Transportation and Contract Transportation (C2 + C3) $_____.
5. Total Cost of Regular Transportation (C1 - C4) $_____.
6. Number of Pupils Receiving Regular Transportation _____.
7. Total Per-pupil Cost of Regular Transportation (C5 ÷ C6) $_____.
8. Total Number of Pupils _____.
9. Proportion of Pupils Receiving Regular Transportation to Total Number of Pupils (C6 ÷ C8) _____.
10. Total Number of Special Education Pupils _____.
11. Number of Special Education Pupils Receiving Special Transportation and Contract Transportation (A4 + B4) _____.
12. Total Number of Special Education Pupils Eligible to Receive Regular Transportation (C10 - C11) _____.
13. Number of Special Education Pupils Receiving Regular Transportation (C9 x C12) _____.

Figure 20

(continued)

Form IPSEC-16 Transportation Costs

14. Total Cost of Regular Transportation for Special Education Pupils (C7 x C13) $_____.

15. Portion of Regular Transportation Costs for Special Education Pupils Attributed to Special Education Services $_____.

16. Portion of Regular Transportation Costs for Special Education Pupils Attributed to Resident Services $_____.

17. Per-pupil Regular Transportation Costs for Special Education Pupils Attributed to Special Education Services (C13 ÷ C15) $_____.

18. Per-pupil Regular Transportation Costs for Special Education Pupils Attributed to Resident Services (C13 ÷ C16) $_____.

19. Number of Pupils in Condition and Environment _____.

20. Number of Pupils in Condition and Environment Receiving Special Transportation (A8) _____.

21. Number of pupils in Condition and Environment Receiving Contract Tansportation (B8) _____.

22. Number of Pupils in Condition and Environment Eligible to Receive Regular Transportation (C19 - C20 - C21) _____.

Figure 20

(continued)

Form IPSEC-16 Transportation Costs

23. Number of Pupils in Condition and Environment Receiving Regular Transportation (C9 x C22) _____.

24. Total Cost of Regular Transportation for Special Education Services for Pupils in Condition and Environment (C17 x C23) $_____.

25. Total Cost of Regular Transportation for Resident Services for Pupils in Condition and Environment (C18 x C23) $_____.

26. Total Cost of Regular Transportation for Pupils in Condition and Environment (C24 + C25) $_____.

27. Total Per-pupil Cost of Regular Transportation for Pupils in Condition and Environment (C26 ÷ C23) $_____.

D. Total Transportation Costs

1. Total Cost of Transportation Attributed to Pupils in the Condition and Environment (A11 + B9 + C26) $_____.

2. Total Cost of Transportation Attributed to Special Education Services of Pupils in Condition and Environment (A9 + B10 + C24) $_____.

Figure 20

(continued)

Form IPSEC-16 Transportation Costs

3. Total Cost of Transportation Attributed to Resident Services of Pupils in Condition and Environment (A10 + B11 + C25) $_____.
4. Per-pupil Total Cost of Transportation Attributed to Pupils in the Condition and Environment (A12 + B12 + C27) $_____.
5. Per-pupil Total Cost of Transportation Attributed to Special Education Services for Pupils in Condition and Environment (A5 + B6 + C17) $_____.
6. Per-pupil Total Cost of Transportation Attributed to Resident Services for Pupils in Condition and Environment (A6 + B7 + C18) $_____.

Figure 20

(continued)

Form IPSEC-16 Transportation Costs

with a specific service, program, or unit but are known to benefit a specific population of pupils. As in tier 1, the overhead cost component in tier 2 is divided into two cost centers: (1) general overhead costs and (2) special overhead costs.

The general overhead cost center. General overhead costs are defined as those costs which cannot be readily or accurately identified with a specific service, program, or unit but are known to benefit all pupils. General overhead costs are derived by extracting and totaling those elements of expenditures that involve indirect services to all pupils. The elements of expenditure to be extracted and totaled are for the indirect services of administration, maintenance and operation, and adult education. The sum of these expenditures yields the total overhead costs which may be associated with special education.

To determine the portion of the overhead costs which are general overhead, the overhead is multiplied by the portion of the instructional and residential care personnel in the LEA which are general education instructional and residential care personnel. The total number of general instructional and residential care personnel is divided by the total number of instructional and residential care personnel. The total per-pupil general education overhead is calculated by

dividing the total general education overhead costs by the number of general education pupils in the LEA.

The special overhead cost center. Special overhead costs may be defined as those expenditures which cannot be readily or accurately identified with a specific service, program, or unit but are known to benefit only special education pupils. Special overhead costs are derived by totaling the LEA expenditures that involve indirect services to handicapped pupils. The elements of expenditure to be totaled are for the indirect services of administration, maintenance and operation, and adult education.

To determine the portion of the overhead costs which may be attributed to special education, first, the total number of special education instructional and residential care personnel is divided by the total number of instructional and residential care personnel to obtain the portion of special education instructional personnel in the LEA. Next, the overhead costs are multiplied by the portion of instructional and residential care personnel in the LEA which are special education instructional personnel. This yields the total special and general overhead which may be attributed to special education. The total per-pupil general and special overhead is calculated by dividing the general and special overhead by the number of special education pupils in the

LEA. From this total, the total per-pupil general overhead is deducted, yielding the total per-pupil special overhead.

Obtaining the portions of special overhead which may be attributed to special education services and to residential services are the next calculations in determining the special overhead costs. First, the total number of special education instructional personnel is divided by the total number of special education instructional and residential care personnel in the LEA to obtain the portion of special education instructional personnel in the LEA. Next, the total number of special education residential care personnel is divided by the total number of special education and residential care personnel in the LEA to obtain the portion of special education residential personnel in the LEA. The total special overhead is multiplied by each portion, yielding the special overhead costs for instruction and the special overhead costs for residential care.

Finally, per-pupil special overhead costs for instruction are obtained by dividing the total special overhead attributed to instruction by the total number of special education pupils. The per-pupil special overhead for residential care is determined by dividing the total special overhead attributed to residential care by the total number of special education pupils receiving residential care.

Total overhead costs. The total overhead costs for public residential programs within the handicapping condition and environment are calculated by totaling the per-pupil general overhead, per-pupil special overhead attributable to instruction, and the per-pupil special overhead attributable to residential care, and multiplying the sum by the total number of residential pupils within the handicapping condition and environment. The total general overhead costs within the handicapping condition and environment are determined by multiplying the per-pupil general overhead costs by the number of residential pupils within the handicapping condition and environment. The total special overhead costs attributable to instruction within the handicapping condition and environment are determined by multiplying the per-pupil special overhead costs for instruction by the number of residential pupils within the handicapping condition and environment. The total special overhead costs attributable to residential care within the handicapping condition and environment are determined by multiplying the per-pupil special overhead costs for residential care by the number of residential pupils within the handicapping condition and environment. Figure 21 (Form IPSEC-17) presents a systematic format for calculating the overhead cost component in tier 2 of the IPSEC model.

OVERHEAD COSTS

LEA_____

A. General Overhead Costs

1. Total Expenditures for Administration $_____.
2. Total Expenditures for Maintenance and Operation $_____.
3. Total Expenditures for Adult Education $_____.
4. Total of Administration, Maintenance and Operation, and Adult Education (A1 + A2 + A3) $_____.
5. Total Number of Instruction and Resident Care Personnel in the LEA _____.
6. Total Number of Special Education Instruction and Resident Care Personnel in the LEA _____.
7. Total Number of General Instruction Personnel in the LEA (A5 - A6) _____.
8. Proportion of General Instruction Personnel in the LEA (A7 ÷ A5) _____.
9. Overhead Costs Attributed to General Instruction (A4 x A8) $_____.
10. Total Enrollment in the LEA _____.
11. Total Special Education Enrollment in the LEA _____.

Figure 21

Form IPSEC-17 Overhead Costs

12. Total General Education Enrollment in the LEA (A10 - A11) _____.

13. Per-pupil General Overhead Costs (A9 ÷ A12) $_____.

B. Special Education Overhead Costs

1. Total General Overhead Costs (A4) $_____.

2. Total Number of Instruction and Resident Care Personnel in the LEA (A5) _____.

3. Total Number of Special Education Instruction and Resident Care Personnel in the LEA (A6) _____.

4. Proportion of Special Education and Resident Care Personnel (B3 ÷ B2) _____.

5. Overhead Costs Attributed to Special/General Education (B1 x B4) $_____.

6. Total Special Education Enrollment in the LEA (A11) _____.

7. Per-pupil Special/General Overhead Costs (B5 ÷ B6) $_____.

8. Per-pupil General Overhead Costs (A13) $_____.

9. Per-pupil Special Overhead Costs (B7 - B8) $_____.

10. Total Number of Special Education Instruction Personnel _____.

Figure 21

(continued)

Form IPSEC-17 Overhead Costs

11. Proportion of Special Education Instruction Personnel (B10 ÷ B3) _____.
12. Proportion of Special Education Resident Care Personnel (1.0000 - B11) _____.
13. Total Special Overhead Costs (B6 x B9) $_____.
14. Portion of Special Overhead Costs Attributed to Special Education (B11 x B13) $_____.
15. Portion of Special Overhead Costs Attributed to Resident Care (B12 x B13) $_____.
16. Per-pupil Special Overhad Costs Attributed to Special Education (B14 ÷ B6) $_____.
17. Total Special Education Resident Enrollment _____.
18. Per-pupil Special Overhead Costs Attributed to Resident Care (B15 ÷ B17) $_____.
19. Number of Pupils in Condition and Environment _____.

C. Total Overhead Costs

1. Total General Overhead Costs in Condition and Environment (A13 x B19) $_____.
2. Total Special Overhead Costs Attributed to Special Education in Condition and Environment (B16 x B19) $_____.

Figure 21

(continued)

Form IPSEC-17 Overhead Costs

3. Total Special Overhead Costs Attributed to Resident Care in Condition and Environment (B18 x B19) $_____.
4. Total Overhead Costs in Condition and Environment (C1 + C2 + C3) $_____.
5. Per-pupil General Overhead Costs in Condition and Environment (A13) $_____.
6. Per-pupil Special Overhead Costs Attributed to Special Education in Condition and Environment (B16) $_____.
7. Per-pupil Special Overhead Costs Attributed to Resident Care in Condition and Environment (B18) $_____.
8. Total Per-pupil Overhead Costs in Condition and Environment (C5 + C6 + C7) $_____.

Figure 21

(continued)

Form IPSEC-17 Overhead Costs

IPSEC Tier 2 Fixed Assets Cost Component The fourth component of tier 2 of the IPSEC model is the fixed assets component. Fixed assets may be defined as the cost of capital depreciation. As in tier 1, the fixed assets cost component in tier 2 is divided into two cost centers: (1) building depreciation and (2) vehicle depreciation.

The building depreciation cost center. Building depreciation is defined as the amount of devaluation from the current appraised value of all the buildings in the LEA over the course of one year due to normal usage, decay and/or decline in price. The generally accepted rate of depreciation for buildings is 1/30 of the current appraised value.

The first step in calculating building depreciation is to determine the portion of the current appraised value of the buildings in the LEA utilized for instructional services and the portion of the current appraised value utilized for residential services. Next, to obtain the amount of the current appraised value which may be attributed to special education instruction, the portion of total current appraised value of all buildings in the LEA utilized for instruction is divided by the portion of special education instructional personnel in the LEA. The total number of special education instructional personnel is divided by total number of instructional personnel. The current appraised value

attributed to special education instruction is then divided by 30 which yields the building depreciation attributed to special education instruction. To obtain the amount of the current appraised value which may be attributed to special education residential services, the portion of the current appraised value of all buildings in the LEA utilized for residential services is divided by the portion of special education residential care personnel in the LEA. The total number of special education residential care personnel is divided by the total number of residential care personnel. The portion of the current appraised value attributed to residential services is then divided by 30 which yields the building depreciation attributed to special education residential services.

To determine the per-pupil building depreciation cost to special education instruction, the building depreciation attributed to special education instruction is divided by the total number special education pupils in the LEA. The per-pupil building depreciation cost to special education residential services is calculated by dividing the building depreciation attributed special education residential services by the total number of pupils receiving special education residential services.

The total building depreciation for special education instruction which may be attributed to the handicapping

condition and environment is calculated by multiplying the per-pupil building depreciation for special education instruction by the number of pupils within the handicapping condition and environment. The total building depreciation for special education residential services which may be attributed to the handicapping condition and environment is calculated by multiplying the per-pupil building depreciation for special education residential services by the number of pupils within the handicapping condition and environment.

The vehicle depreciation cost center. Vehicle depreciation is defined as the amount of devaluation from the current appraised value of the fleet of buses in the LEA over the course of one year due to normal usage, decay and/or decline in price. The generally accepted rate of depreciation of vehicles is 1/12 of the current appraised value.

Vehicle depreciation is calculated in the same manner as building depreciation. The first step in determining vehicle depreciation is to determine the amount of the total vehicle depreciation which may be attributed to instruction and the amount attributed residential services. To determine the total value of all vehicles which may be attributed to special education instruction, the current appraised value of all vehicles is divided by the portion of special education instructional personnel in the LEA. The total number of special education instructional personnel is divided by the

total number of instructional personnel. The current appraised value of all vehicles is then divided by 12 which yields the vehicle depreciation attributable to special education instruction. To determine the total value of all vehicles which may be attributed to special education residential services, the current appraised value of all vehicles is divided by the portion of special education residential care personnel in the LEA. The total number of special education residential care personnel is divided by the total number of residential care personnel. The current appraised value of all vehicles is then divided by 12 which yields the vehicle depreciation attributable to special education residential services.

To determine the per-pupil vehicle depreciation for special education instruction, the total vehicle depreciation for special education instruction is divided by the total number of special education pupils. The per-pupil vehicle depreciation for special education residential services is calculated by dividing the total vehicle depreciation for special education residential services by the total number of special education pupils receiving residential services.

The total vehicle depreciation for special education instruction which may be attributed to the handicapping condition and environment is calculated by multiplying the per-pupil vehicle depreciation for special education

instruction by the number pupils within the handicapping condition and environment. The total vehicle depreciation for special education residential services which may be attributed to the handicapping condition and environment is calculated by multiplying the per-pupil vehicle depreciation for special education residential services by the number of pupils within the handicapping condition and environment.

Total fixed assets costs. The total fixed assets within the handicapping condition and environment is the sum of the total building depreciation costs for instruction and residential services within the handicapping condition and environment and the total vehicle depreciation costs for instruction and residential services within the handicapping condition and environment.

The total per-pupil fixed assets costs within the handicapping condition and environment is the sum of the per-pupil building depreciation costs for instruction and residential services within the handicapping condition and environment and the per-pupil vehicle depreciation costs for instruction and residential services within the handicapping condition and environment. Figure 22 (Form IPSEC-18) presents a systematic format for calculating the fixed assets cost component in tier 2 of IPSEC.

IPSEC Tier 2 Related Services Cost Component The final cost component in tier 2 of the IPSEC model is the related

FIXED ASSETS COSTS

LEA_____

A. Building Depreciation Costs

1. Current Appraised Value of all Buildings in the LEA $_____.
2. Portion Utilized for Education $_____.
3. Portion Utilized for Resident Services (A2 + A3 must = A1) $_____.
4. Total Number of Special Educaton Instructional Personnel in the LEA _____.
5. Total Number of Instructional Personnel in the LEA _____.
6. Proportion of Special Education Instructional Personnel in the LEA (A4 ÷ A5) _____.
7. Total Number of Special Education Resident Services Personnel In the LEA _____.
8. Total Number of Resident Services Personnel in the LEA _____.
9. Portion of Special Education Resident Services Personnel in the LEA (A7 ÷ A8) _____.
10. Portion of Building Depreciation Attributed to Special Education (A2 x A6) $_____ ÷ 30 $_____.

Figure 22

Form IPSEC-18 Fixed Assets Costs

11. Portion of Building Depreciation Attributed to Special Education Resident Services (A3 x A9) $_____ ÷ 30 $_____.
12. Total Special Education Enrollment in the LEA _____.
13. Total Special Education Resident Enrollment in the LEA _____.
14. Per-pupil Building Depreciation Attributed to Special Education (A10 ÷ A12) $_____.
15. Per-pupil Building Depreciation Attributed to Special Education Resident Services (A11 ÷ A13) $_____.
16. Number of Pupils in Condition and Environment _____.
17. Total Building Depreciation Attributed to Special Education in Condition and Environment (A14 x A16) $_____.
18. Total Building Depreciation Attributed to Special Education Resident Services in Condition and Environment (A15 x A16) $_____.
19. Total Building Depreciation Attributed to Condition and Environment (A17 + A18) $_____.

Figure 22

(continued)

Form IPSEC-18 Fixed Assets Costs

B. Vehicle Depreciaton Costs

1. Total Value of Buses in the LEA $_____.
2. Portion Attributed to Education $_____.
3. Portion Attributed to Resident Services (B2 + B3 must = B1) $_____.
4. Portion of Vehicle Depreciation Attributed to Special Education (B2 x A6) $_____ ÷ 12 $_____.
5. Portion of Vehicle Depreciation Attributed to Special Education Resident Services (B3 x A9) $_____ ÷ 12 $_____.
6. Per-pupil Vehicle Depreciation Attributed to Special Education (B4 ÷ A12) $_____.
7. Per-pupil Vehicle Depreciation Attributed to Special Education Resident Services (B5 ÷ A13) $_____.
8. Total Vehicle Depreciation Attributed to Special Education in Condition and Environment (A16 x B6) $_____.
9. Total Vehicle Depreciation Attributed to Special Education Resident Services in Condition and Environment (A16 x B7) $_____.
10. Total Vehicle Depreciation Attributed to Condition and Environment (B8 + B9) $_____.

Figure 22

(continued)

Form IPSEC-18 Fixed Assets Costs

C. Total Fixed Assets Costs

1. Total Fixed Assets Attributed to Special Education in Condition and Environment (A17 + B8) $_____.
2. Total Fixed Assets Attributed to Special Education Resident Services in Condition and Environment (A18 + B9) $_____.
3. Total Fixed Assets Attributed to Condition and Environment (C1 + C2) $_____.
4. Total Per-pupil Fixed Assets Attributed to Condition and Environment (A16 x C3) $_____.

Figure 22

(continued)

Form IPSEC-18 Fixed Assets Costs

services cost component. As stated previously, related services are those services which are required to assist the handicapped pupil to benefit from special education.

In tier 2 if IPSEC, like tier 1, each related service provided by the LEA is analyzed in isolation. Unlike the first four cost components in tier 2, the related services component yields only the per-service per-pupil cost for the special education residential program. As in tier 1, data were not available to perform the calculations necessary to obtain the related services costs by handicapping condition and environment.

The related services cost component in the IPSEC model consists of the: (1) evaluation cost center and (2) therapy cost center. Expenditures are allocated to each cost center by position based on the percent of time devoted to each cost center.

The evaluation cost center. Expenditures within the evaluation cost center are those costs attributed to the evaluation of the need for the related service. Activities by position allocated to the percent of time devoted to the evaluation cost center include scheduling and performing evaluations, writing evaluation reports, meeting to discuss evaluation findings, follow-up consultation with parents and professionals, and travel associated with evaluation activities.

The therapy cost center. Expenditures allocated to the therapy cost center are those costs attributed to the provision of the theraputic service. Activities by position allocated to the percent of time devoted to the therapy cost center are all non-evaluation activities, including scheduling and performing therapy, writing therapy notes, meeting to discuss therapy, consultation with parents and professionals concerning therapy, and travel associated with therapy activities.

The calculation of related services costs. Expenditures are allocated to cost categories by unit equaling the percent of time for duties of the position within each cost center and percent of time to special education and to residential services. The categories within each cost center are salaries, benefits, materials/supplies/texts, equipment, travel, and contract services. Each cost category may contain expenditures utilized for special education and residential services. Therefore, it is necessary to separate the categorical allocation within each cost center into a special education allocation and a residential services allocation.

Categorical allocation of expenditures by position is achieved through the use of 4 multipliers. It is necessary to utilize 4 multipliers because a position may have responsibilities in each cost center in both special

education and residential services. The multipliers are derived by determining each position's percent of time to duties within each cost center and multiplying each by the percent of time to duties in special education and in residential services. The first multiplier is used to calculate the categorical expenditure to be allocated to special education in the evaluation cost center. The second multiplier is used to determine the categorical expenditure to be allocated to special education in the therapy cost center. The third multiplier is utilized to calculate the categorical expenditure to be allocated to residential services in the evaluation cost center. The final multiplier is utilized to determine the categorical expenditure to be allocated to residential services in the therapy cost center.

The expenditures allocated to the category by position are multiplied by each multiplier. This yields a categorical expenditure by position by special education or residential service by cost center.

The next step in determining each related service cost component is calculating the total expenditures within each cost category for special education and for residential services in each cost center. The total category expenditures are calculated by summing the previously calculated expenditures within each category for special education and for residential services within each cost

center. The results are divided by the number of pupils receiving the related service. This yields the per-pupil category costs for special education and for residential services within each cost center.

The final step in determining the per-pupil expenditures within each related service cost component involves calculating the total per-pupil cost for special education and for residential services in each cost center. This is calculated by summing the per-pupil category expenditures for special education and for residential services within each cost center. The results may be totaled to obtain the total per-pupil cost by cost center. These results may be totaled to obtain a total per-pupil related service component cost. Figure 23 (Form IPSEC-19) presents a systematic spread sheet format for calculating the per-pupil related services costs in tier 2 of the IPSEC model.

IPSEC Tier 2 Aggregate Costs The final analysis of the costs of the public special education residential school program by handicapping condition and environment is the calculation of the per-pupil aggregate cost. The per-pupil aggregate cost is the total per-pupil cost for the special education residential school program under analysis. The per-pupil aggregate cost is the sum of the following per-pupil cost components: (1) discrete costs, (2) transportation costs, (3) overhead costs, and (4) fixed assets costs.

Figure 23

Form IPSEC-19 Related Services Costs

Figure 23

(continued)

Form IPSEC-19 Related Services Costs

The per-pupil aggregate costs for related services are calculated separately as per-pupil related services are not analyzed by handicapping condition and environment. Further, all pupils may not receive all related services. Therefore, the per-pupil costs for related services received may be added on to the per-pupil aggregate program cost to yield the per-pupil aggregate cost for the special education and actual related services received. Figure 24 (Form IPSEC-20) presents a spread sheet format for calculating the per-pupil special education residential school program costs by handicapping condition and environment.

Aggregate public special education residential school program costs by handicapping condition and environment may be calculated by adding the total costs of each cost component. As with the aggregate per-pupil costs, the related services cost component must be excluded from the total. This is due to the inability to obtain the number of pupils by handicapping condition and environment receiving each related service. Figure 25 (Form IPSEC-21) presents a spread sheet format for calculating aggregate public special education program costs by handicapping condition and environment. Tier 2 of the IPSEC model, including the cost components and cost centers, is depicted in Figure 26.

Aggregate Costs (Per-Pupil)

LEA _____

HANDICAPPING CONDITION (circle one) Def D/B HH EMR TMR MH OI OHI SED SLD SI VI Other, specify: ____

ENVIRONMENT (circle one)
Itinerant Resource Self-Contained Separate Day School Residential School Other, specify: ___

Costs in Condition and Environment	Sp. Ed. & Related Services	Resident Services	Total Special Services
Discrete			
Transportation			
Fixed Assets			
Overhead			
Total			

Related Services Costs	Evaluation		Therapy		Total	
	Sp. Ed. & Related Services	Residential Services	Sp. Ed. & Related Services	Residential Services	Sp. Ed. & Related Services	Residential Services
1.						
2.						
3.						
4.						
5.						
Total						

Figure 24

Form IPSEC-20 Aggregate Costs Per-Pupil

Aggregate Costs

LEA _____

HANDICAPPING CONDITION (circle one) Def D/B HH EMR TMR MH OI OHI SED SLD SI VI Other, specify: _____

ENVIRONMENT (circle one)
Itinerant Resource Self-Contained Separate Day School Residential School Other, specify: _____

Costs in Condition and Environment	Sp. Ed. & Related Services	Resident Services	Total Special Services
Discrete			
Transportation			
Fixed Assets			
Overhead			
Total			

Related Services Costs	Evaluation		Therapy		Total	
	Sp. Ed. & Related Services	Residential Services	Sp. Ed. & Related Services	Residential Services	Sp. Ed. & Related Services	Residential Services
1.						
2.						
3.						
4.						
5.						
Total						

Figure 25

Form IPSEC-21 Aggregate Costs

TIER 2 IPSEC MODEL

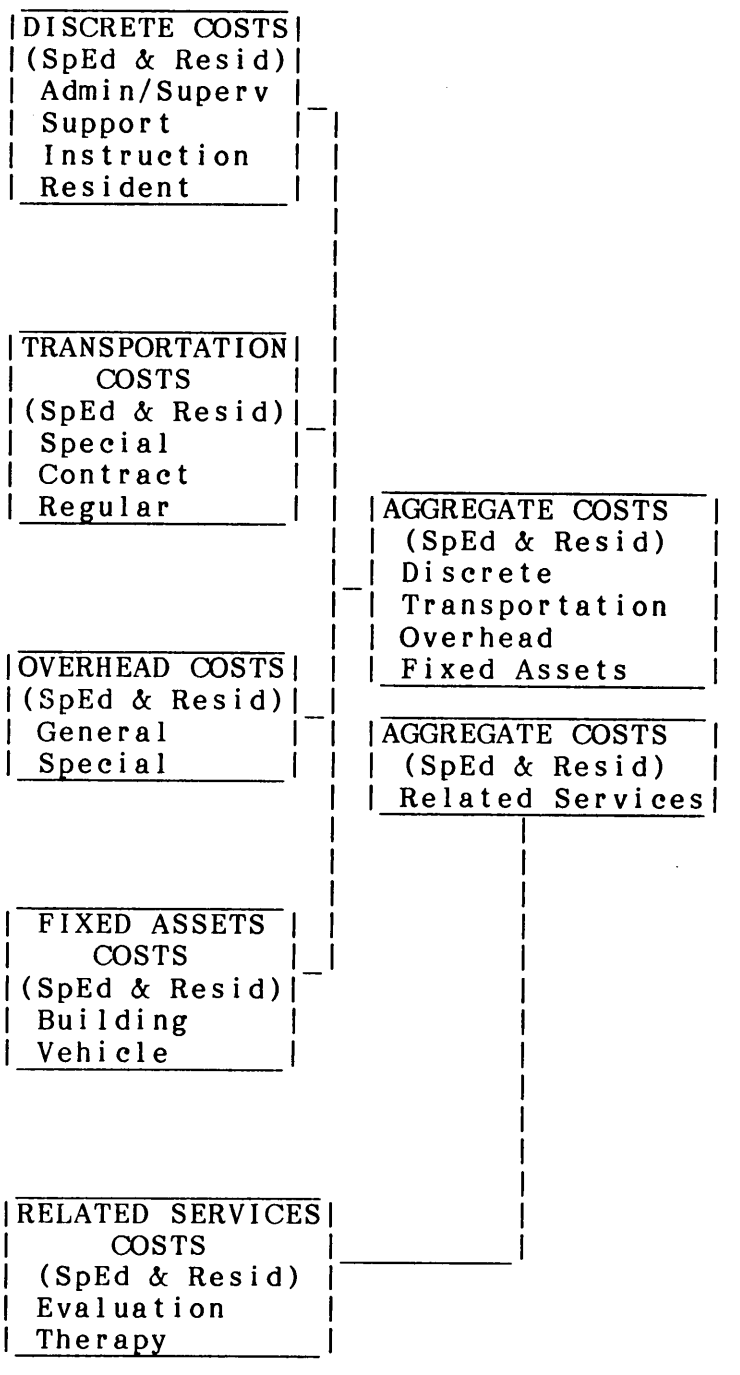


Figure 26

Tier 2 IPSEC Model Design

The INSEC Model

The second model of the framework for cost analysis and comparison of special education programs is INSEC. The purpose of the INSEC model is to analyze the costs to the LEA for nonpublic special education programs by handicapping condition and environment. Like the IPSEC model, the INSEC model is 2 tiered. Tier 1 is designed to analyze the costs to the LEA for nonpublic special education day school programs. Tier 2 is structured to analyze the costs to the LEA for nonpublic residential school programs.

Tier 1 of INSEC

Tier 1 of the INSEC model is utilized to calculate the costs to the LEA for nonpublic special education day school programs. As in tier 1 of the IPSEC model, tier 1 of the INSEC model consists of the cost components of: (1) discrete costs, (2) transportation costs, (3) overhead costs, (4) fixed assets costs, and (5) related services costs.

INSEC Tier 1 Discrete Cost Component Discrete costs are those costs to the LEA which may be directly attributed to the nonpublic special education program by handicapping condition and environment. Discrete costs to the LEA are charged by the nonpublic special education day school program in the form of tuition.

Financial reports are utilized to analyze the discrete costs of the nonpublic special education day school program.

From the nonpublic special education day school program reported total expenditures by handicapping condition and environment, expenditures for related services are deducted yielding the total discrete cost component plus expenditures for transportation, overhead, and fixed assets.

The discrete cost component in tier 1 of the INSEC model is divided into cost centers. As in tier 1 of the IPSEC model, the cost centers within the discrete cost component are the: (1) administration/supervision cost center, (2) support cost center, and (3) instruction cost center.

The administration/supervision cost center. Expenditures within the administration/supervision cost center are those costs which may be directly attributed to the administration and supervision by handicapping condition and environment of the nonpublic special education day school program. As in tier 1 of IPSEC, costs are allocated to the administration/supervision cost center by position. Position expenditures assigned to the the administration/supervision cost center include special education directors, assistant directors, supervisors, coordinators, and principals.

The support cost center. Expenditures within the support cost center are those costs which may be directly attributable to the support of the nonpublic special education day program by handicapping condition and environment. Costs are allocated to the support cost center

by position. Positions assigned to the support cost center include special education clerical personnel, health care personnel, and ancillary staff.

The instruction cost center. The instruction cost center within the discrete cost component of tier 1 of INSEC includes those costs which may be directly attributable to nonpublic special education day school program instruction by handicapping condition and environment. Costs are allocated to the instruction cost center by position. Positions assigned to the instruction cost center include teachers, teacher assistants, and teacher aides.

The calculation of discrete costs. Nonpublic special education day school expenditures within each cost center are allocated to cost categories. The cost categories within each center are salaries, benefits, materials/supplies/texts, equipment, travel, and contract services. Expenditures are allocated to the cost categories by units as reported in the nonpublic special education day school program financial documents.

Once the discrete costs of the nonpublic special education day school program have been determined the discrete costs to the LEA must be calculated. By applying the per-pupil tuition charge to the LEA in the proportions of the analyzed costs to the total expenditures, less related services expenditures, of the nonpublic special education day

school program, the per-pupil discrete costs to the LEA by cost category within cost center are determined.

Specifically, the expenditures allocated to each cost category within each cost center are divided by the total expenditures less the related services expenditures. This yields categorical multipliers which may be multiplied by the total tuition less any tuition charges for related services. Total discrete costs to the LEA may be calculated by multiplying the number of pupils attending the nonpublic special education day school program by the per-pupil discrete costs.

In addition to the discrete costs to the LEA, the yield also includes the transportation costs, overhead costs, and fixed assets costs. These costs will be included in their respective cost components. Figure 27 (Form INSEC-1) provides a systematic format for calculating the discrete costs in tier 1 of the INSEC model.

<u>INSEC Tier 1 Transportation Cost Component</u> The second component in tier 1 of the INSEC model is transportation costs. Expenditures allocated to the transportation cost component are those LEA costs, by handicapping condition and environment, which are attributable to transporting handicapped pupils to and from the special education program and any transportation costs within the tuition charged to LEA by the nonpublic special education day school program.

DISCRETE COSTS

Nonpublic Program_____

A. Component Expenditures and Tuition Charge

1. Total Expenditures $_____.
2. Related Services Expenditures $_____.
3. Transportation Expenditures $_____.
4. Overhead Expenditures (Maintenance and Operation Expenditures) $_____.
5. Fixed Assets Expenditures (Depreciation) $_____.
6. Total Discrete Expenditures (A1 - A2) $_____.
7. Total Per-pupil Tuition $_____.
8. Related Services Per-pupil Tuition $_____.
9. Discrete Per-pupil Tuition (A7 - A8) $_____.
10. Number of LEA Pupils Enrolled _____.

B. Administration/Supervision Cost Center Expenditures, Multipliers and Costs to the LEA

1. Salary Expenditures

   $_____ ÷ A6 = _____ x A9 = _____.

2. Benefits Expenditures

   $_____ ÷ A6 = _____ x A9 = _____.

3. Materials/Supplies/Texts Expenditures

   $_____ ÷ A6 = _____ x A9 = _____.

Figure 27

Form INSEC-1 Discrete Costs

4. Equipment Expenditures

$_____ ÷ A6 = _____ x A9 = _____.

5. Travel Expenditures

$_____ ÷ A6 = _____ x A9 = _____.

6. Contract Services Expenditures

$_____ ÷A6 = _____ x A9 = _____.

7. Total Salary Costs (B1 x A10) $_____.

8. Total Benefits Costs (B2 x A10) $_____.

9. Total Materials/Supplies/Texts Costs (B3 x A10)_____.

10. Total Equipment Costs (B4 x A10) $_____.

11. Total Travel Costs (B5 x A10) $_____.

12. Total Contract Services Costs (B6 x A10) $_____.

13. Total Per-pupil Administration/Supervision Costs to the LEA (B1 + B2 + B3 + B4 + B5 + B6) $_____.

14. Total Administration/Supervision Costs to the LEA (B7 + B8 + B9 + B10 + B11 + B12) $_____.

C. Support Cost Center Expenditures, Multipliers and Costs to the LEA

1. Salary Expenditures

$_____ ÷ A6 = _____ x A9 = _____.

Figure 27

(continued)

Form INSEC-1 Discrete Costs

2. Benefits Expenditures

$_____ ÷ A6 = _____ x A9 = _____.

3. Materials/Supplies/Texts Expenditures

$_____ ÷ A6 = _____ x A9 = _____.

4. Equipment Expenditures

$_____ ÷ A6 = _____ x A9 = _____.

5. Travel Expenditures

$_____ ÷ A6 = _____ x A9 = _____.

6. Contract Services Expenditures

$_____ ÷A6 = _____ x A9 = _____.

7. Total Salary Costs (C1 x A10) $_____.

8. Total Benefits Costs (C2 x A10) $_____.

9. Total Materials/Supplies/Texts Costs (C3 x A10)_____.

10. Total Equipment Costs (C4 x A10) $_____.

11. Total Travel Costs (C5 x A10) $_____.

12. Total Contract Services Costs (C6 x A10) $_____.

13. Total Per-pupil Support Costs to the LEA

(C1 + C2 + C3 + C4 + C5 + C6) $_____.

14. Total Support Costs to the LEA

(C7 + C8 + C9 + C10 + C11 + C12) $_____.

Figure 27

(continued)

Form INSEC-1 Discrete Costs

D. Instruction Cost Center Expenditures, Multipliers and Costs to the LEA

1. Salary Expenditures

   $_____ ÷ A6 = _____ x A9 = _____.

2. Benefits Expenditures

   $_____ ÷ A6 = _____ x A9 = _____.

3. Materials/Supplies/Texts Expenditures

   $_____ ÷ A6 = _____ x A9 = _____.

4. Equipment Expenditures

   $_____ ÷ A6 = _____ x A9 = _____.

5. Travel Expenditures

   $_____ ÷ A6 = _____ x A9 = _____.

6. Contract Services Expenditures

   $_____ ÷A6 = _____ x A9 = _____.

7. Total Salary Costs (D1 x A10) $_____.

8. Total Benefits Costs (D2 x A10) $_____.

9. Total Materials/Supplies/Texts Costs (D3 x A10)_____.

10. Total Equipment Costs (D4 x A10) $_____.

11. Total Travel Costs (D5 x A10) $_____.

12. Total Contract Services Costs (D6 x A10) $_____.

13. Total Per-pupil Instruction Costs to the LEA (D1 + D2 + D3 + D4 + D5 + D6) $_____.

Figure 27

(continued)

Form INSEC-1 Discrete Costs

14. Total Instruction Costs to the LEA

(D7 + D8 + D9 + D10 + D11 + D12) $_____.

E. Total Discrete Costs

1. Total Per-pupil Salary Costs

(B1 + C1 + D1) $_____.

2. Total Per-pupil Benefits Costs

(B2 + C2 + D2) $_____.

3. Total Per-pupil Materials/Supplies/Texts Costs

(B3 + C3 + D3)_____.

4. Total Per-pupil Equipment Costs

(B4 + C4 + D4) $_____.

5. Total Per-pupil Travel Costs

(B5 + C5 + D5) $_____.

6. Total Per-pupil Contract Services Costs

(B6 + C6 + D6) $_____.

7. Total Salary Costs (B7 + C7 + D7) $_____.

8. Total Benefits Costs (B8 + C8 + D8) $_____.

9. Total Materials/Supplies/Texts Costs

(B9 + C9 + D9)_____.

10. Total Equipment Costs (B10 + C10 + D10) $_____.

11. Total Travel Costs (B11 + C11 + D11) $_____.

Figure 27

(continued)

Form INSEC-1 Discrete Costs

12. Total Contract Services Costs

(B12 + C12 + D12) $_____.

13. Total Per-pupil Discrete Costs to the LEA

(B13 + C13 + D13) $_____.

14. Total Discrete Costs to the LEA

(B14 + C14 + D14) $_____.

Figure 27

(continued)

Form INSEC-1 Discrete Costs

The calculation of transportation costs Per-pupil transportation costs to the LEA for transportation to and from the nonpublic special education day school program are a compilation of the per-pupil transportation costs calculated in tier 1 of the IPSEC model and the per-pupil transportation costs calculated in the discrete cost component of tier 1 of the INSEC model. Total transportation costs to the LEA may be calculated by multiplying the per-pupil transportation costs by the number of pupils attending the nonpublic special education day school program. Figure 28 (Form INSEC-2) provides a systematic format for calculating the transportation cost component in tier 1 of the INSEC model.

INSEC Tier 1 Overhead Cost Component The third component of the INSEC model is the overhead cost component. Expenditures allocated to the overhead cost component are those overhead costs of the LEA and any maintenance and operation costs within the tuition charged to the LEA by the nonpublic special education day school program.

The calculation of overhead costs. Per-pupil overhead costs to the LEA attributable to the nonpublic special education day school program are the sum of the per-pupil overhead costs calculated in tier 1 of the IPSEC model and the maintenance and operation costs calculated in the discrete cost component in tier 1 of the INSEC model. Total overhead costs may be calculated by multiplying the per-pupil

TRANSPORTATION COSTS

Nonpublic Program _____

A. LEA Expenditures for Transportation to LEA Programs

1. Total Transportation Component Cost $_____.
2. Per-pupil Transportation Component Cost $_____.

B. Nonpublic Transportation Expenditures and Tuition Charge

1. Total Expenditures $_____.
2. Related Services Expenditures $_____.
3. Total Discrete Expenditures (B1 - B2) $_____.
4. Transportation Component Expenditures $_____.
5. Total Per-pupil Tuition $_____.
6. Related Services Per-pupil Tuition $_____.
7. Discrete Per-pupil Tuition (B5 - B6) $_____.
8. Number of LEA Pupils Enrolled _____.

C. Total Transportation Component Costs to the LEA

1. Nonpublic Transportation Expenditures

   B4 $_____ ÷ B3 = _____ x B7 $_____.
2. Total Per-pupil Transportation Costs

   (A2 + C1) $_____.
3. Total Transportation Costs (C2 x B8) $_____.

Figure 28

Form INSEC-2 Transportation Costs

overhead costs by the number of pupils attending the nonpublic special education day school program. Figure 29 Form (INSEC-3) presents a systematic format for calculating the overhead cost component in tier 1 of the INSEC model.

INSEC Tier 1 Fixed Assets Cost Component The fourth component in tier 1 of the INSEC model is the fixed assets component. Fixed assets are those capital depreciation costs of the LEA and the any capital depreciation costs within the tuition charged to the LEA by the nonpublic special education day school program.

The calculation of fixed assets costs. Per-pupil fixed assets costs to the LEA attributable to the nonpublic special education day school program are a total of the per-pupil fixed assets costs calculated in tier 1 of the IPSEC model and the capital depreciation costs calculated in the discrete cost component in tier 1 of the INSEC model. Total fixed assets costs may be calculated by multiplying the per-pupil fixed assets costs by the number of pupils attending the nonpublic special education day school program. Figure 30 (Form INSEC-4) presents a systematic format for calculating the fixed assets cost component in tier 1 of the INSEC model.

INSEC Tier 1 Related Services Cost Component The final cost component in tier 1 of the INSEC model is the related services cost component. Related services are those services which are required to assist the handicapped pupil to benefit

OVERHEAD COSTS

Nonpublic Program _____

A. LEA Expenditures for Overhead to LEA Programs

1. Total Overhead Component Cost $_____.
2. Per-pupil Overhead Component Cost $_____.

B. Nonpublic Overhead Expenditures (Maintenance and Operation Costs) and Tuition Charge

1. Total Expenditures $_____.
2. Related Services Expenditures $_____.
3. Total Discrete Expenditures (B1 - B2) $_____.
4. Overhead Component Expenditures $_____.
5. Total Per-pupil Tuition $_____.
6. Related Services Per-pupil Tuition $_____.
7. Discrete Per-pupil Tuition (B5 - B6) $_____.
8. Number of LEA Pupils Enrolled _____.

C. Total Overhead Component Costs to the LEA

1. Nonpublic Overhead Expenditures

   B4 $_____ ÷ B3 = _____ x B7 $_____.
2. Total Per-pupil Overhead Costs (A2 + C1) $_____.
3. Total Overhead Costs (C2 x B8) $_____.

Figure 29

Form INSEC-3 Overhead Costs

FIXED ASSETS COSTS

Nonpublic Program _____

A. LEA Expenditures for Fixed Assets to LEA Programs

1. Total Fixed Assets Component Cost $_____.
2. Per-pupil Fixed Assets Component Cost $_____.

B. Nonpublic Fixed Assets Expenditures and Tuition Charge

1. Total Expenditures $_____.
2. Related Services Expenditures $_____.
3. Total Discrete Expenditures (B1 - B2) $_____.
4. Fixed Assets Component Expenditures $_____.
5. Total Per-pupil Tuition $_____.
6. Related Services Per-pupil Tuition $_____.
7. Discrete Per-pupil Tuition (B5 - B6) $_____.
8. Number of LEA Pupils Enrolled _____.

C. Total Fixed Assets Component Costs to the LEA

1. Nonpublic Fixed Assets Expenditures

   B4 $_____ ÷ B3 = _____ x B7 $_____.
2. Total Per-pupil Fixed Assets Costs

   (A2 + C1) $_____.
3. Total Fixed Assets Costs (C2 x B8) $_____.

Figure 30

Form INSEC-4 Fixed Assets Costs

from the nonpublic special education day school program. They include speech pathology, audiology, psychological services, physical and occupational therapy, recreation, early identification and assessment, counseling services, medical evaluation services, health services, social work services, and parent counseling and training (CFR, 1981).

Each related service provided to the LEA is analyzed in isolation. As in tier 1 of IPSEC, the related services component yields only the per-service per-pupil cost for special education. Nonpublic special education day school data were not available to perform the calculations necessary to obtain the related services costs by handicapping condition and environment.

Nonpublic special education day school financial reports are utilized to analyze the related services costs. From the reported total expenditures, the related services costs are isolated.

The related services cost component in tier 1 of the INSEC model consists of the: (1) evaluation cost center and (2) therapy cost center. Expenditures are allocated to each cost center by position based upon the percent of time devoted to each cost center.

The evaluation cost center. Nonpublic special education day school program expenditures within the evaluation cost center are those costs attributed to the evaluation of the

need for the related service. Activities by position allocated to the percent of time devoted to the evaluation cost center include scheduling and performing evaluations, writing evaluation reports, meeting to discuss evaluation findings, follow-up consultation with parents and professionals, and travel associated with evaluation activities.

The therapy cost center. Nonpublic special education day school expenditures allocated to the therapy cost center are those costs attributed to the provision of the theraputic service. Activities by position allocated to the percent of time devoted to the therapy cost center are all non-evaluation activities, including scheduling and performing therapy, writing therapy notes, meeting to discuss therapy, consultation with parents and professionals concerning therapy, and travel associated with therapy activities.

The calculation of related services costs. Nonpublic special education day school expenditures are allocated by position by percent of time within each cost center to cost categories. The categories within each cost center are salaries, benefits, materials/supplies/texts, equipment, travel, and contract services. Expenditures are allocated to the cost categories by unit as reported in the nonpublic special education day school financial documents.

Once the related services costs of the nonpublic special education day school program have been determined, the related services costs to the LEA must be calculated. By applying the per-pupil tuition charge to the LEA for related services in proportions of the analyzed costs to the total related services expenditures of the nonpublic special education day school program, the per-pupil related services costs to the LEA by cost category within cost center are determined.

Specifically, the expenditures allocated to each cost category within each cost center of each related service are divided by the total related services expenditures. This yields categorical multipliers which may be multiplied by the related services tuition. The total of each related services cost component to the LEA may be calculated by multiplying the number of pupils recieving the related service by the per-pupil related service cost to the LEA. Figure 31 (Form INSEC-5) presents a systematic format for calculating the related services cost component in tier 1 of the INSEC model.

INSEC Tier 1 Aggregate Costs The final analysis of the costs to the LEA for the nonpublic special education day school program by handicapping condition and environment, is the calculation of the per-pupil aggregate cost. The per-pupil aggregate cost is the total per-pupil cost to the LEA for the nonpublic special education day school program under

RELATED SERVICES COSTS

Nonpublic Program_____

A. Related Services Expenditures and Tuition Charge

1. Related Services Expenditures $_____.

2. Related Services Per-pupil Tuition $_____.

3. Number of LEA Pupils Receiving the Related Service _____.

B. Evaluation Cost Center Expenditures, Multipliers and Costs to the LEA

1. Salary Expenditures

$_____ ÷ A1 = _____ x A2 = _____.

2. Benefits Expenditures

$_____ ÷ A1 = _____ x A2 = _____.

3. Materials/Supplies/Texts Expenditures

$_____ ÷ A1 = _____ x A2 = _____.

4. Equipment Expenditures

$_____ ÷ A1 = _____ x A2 = _____.

5. Travel Expenditures

$_____ ÷ A1 = _____ x A2 = _____.

6. Contract Services Expenditures

$_____ ÷A1 = _____ x A2 = _____.

Figure 31

Form INSEC-5 Related Services Costs

7. Total Salary Costs (B1 x A3) $_____.

8. Total Benefits Costs (B2 x A3) $_____.

9. Total Materials/Supplies/Texts Costs (B3 x A3)_____.

10. Total Equipment Costs (B4 x A3) $_____.

11. Total Travel Costs (B5 x A3) $_____.

12. Total Contract Services Costs (B6 x A3) $_____.

13. Total Per-pupil Evaluation Costs to the LEA (B1 + B2 + B3 + B4 + B5 + B6) $_____.

14. Total Evaluation Costs to the LEA (B7 + B8 + B9 + B10 + B11 + B12) $_____.

C. Therapy Cost Center Expenditures, Multipliers and Costs to the LEA

1. Salary Expenditures

$_____ ÷ A1 = _____ x A2 = _____.

2. Benefits Expenditures

$_____ ÷ A1 = _____ x A2 = _____.

3. Materials/Supplies/Texts Expenditures

$_____ ÷ A1 = _____ x A2 = _____.

4. Equipment Expenditures

$_____ ÷ A1 = _____ x A2 = _____.

Figure 31

(continued)

Form INSEC-5 Related Services Costs

5. Travel Expenditures

$_____ ÷ A1 = _____ x A2 = _____.

6. Contract Services Expenditures

$_____ ÷A1 = _____ x A2 = _____.

7. Total Salary Costs (C1 x A3) $_____.

8. Total Benefits Costs (C2 x A3) $_____.

9. Total Materials/Supplies/Texts Costs (C3 x A3)_____.

10. Total Equipment Costs (C4 x A3) $_____.

11. Total Travel Costs (C5 x A3) $_____.

12. Total Contract Services Costs (C6 x A3) $_____.

13. Total Per-pupil Therapy Costs to the LEA

(C1 + C2 + C3 + C4 + C5 + C6) $_____.

14. Total Therapy Costs to the LEA

(C7 + C8 + C9 + C10 + C11 + C12) $_____.

D. Total Related Services Costs

1. Total Per-pupil Salary Costs

(B1 + C1) $_____.

2. Total Per-pupil Benefits Costs

(B2 + C2) $_____.

3. Total Per-pupil Materials/Supplies/Texts Costs

(B3 + C3)_____.

Figure 31

(continued)

Form INSEC-5 Related Services Costs

4. Total Per-pupil Equipment Costs

   (B4 + C4) $_____.

5. Total Per-pupil Travel Costs

   (B5 + C5) $_____.

6. Total Per-pupil Contract Services Costs

   (B6 + C6) $_____.

7. Total Salary Costs (B7 + C7) $_____.

8. Total Benefits Costs (B8 + C8) $_____.

9. Total Materials/Supplies/Texts Costs

   (B9 + C9)_____.

10. Total Equipment Costs (B10 + C10) $_____.

11. Total Travel Costs (B11 + C11) $_____.

12. Total Contract Services Costs

    (B12 + C12) $_____.

13. Total Per-pupil Related Services Costs to the LEA

    (B13 + C13) $_____.

14. Total Related Services Costs to the LEA

    (B14 + C14) $_____.

Figure 31

(continued)

Form INSEC-5 Related Services Costs

analysis. The per-pupil aggregate cost to the LEA is the sum of the following per-pupil cost components: (1) discrete costs, (2) transportation costs, (3) overhead costs, and (4) fixed assets costs.

The per-pupil aggregate costs for related services are calculated separately as per-pupil related services are not analyzed by handicapping condition and environment. Further, all pupils may not receive all related services. Therefore, the per-pupil costs for related services received may be added on to the per-pupil aggregate program cost to yield the per-pupil aggregate cost to the LEA for the special education and actual related services received. Figure 32 (Form INSEC-6) presents a spread sheet format for calculating the per-pupil nonpublic special education day school program costs by handicapping condition and environment.

Aggregate nonpublic special education day school program costs to the LEA by handicapping condition and environment may be calculated by adding the total costs of each cost component. As with the aggregate per-pupil costs, the related services cost component must be excluded from the total. Figure 33 (Form INSEC-7) presents a spread sheet format for calculating aggregate nonpublic special education program costs to the LEA by handicapping condition and environment. Tier 1 of the INSEC model, including the cost components and cost centers, is depicted in Figure 34.

Aggregate Costs (Per-Pupil)

HANDICAPPING CONDITION (circle one) Def D/B HH EMR THR MH OI OHI SED SLD SI VI Other, specify: _____

ENVIRONMENT (circle one)
Itinerant Resource Self-Contained Separate Day School Other, specify: _____

Costs in Condition and Environment	Total Sp. Ed. & Related Services
Discrete	
Transportation	
Fixed Assets	
Overhead	
Total	

	Evaluation Cost	Therapy Cost	Total Cost
Related Services	Sp. Ed. & Related Services	Sp. Ed. & Related Services	Sp. Ed. & Related Services
1.			
2.			
3.			
4.			
5.			
Total			

Figure 32

Form INSEC-6 Aggregate Costs Per-Pupil

Aggregate Costs

HANDICAPPING CONDITION (circle one) Def D/B HH EMR TMR MR OI OHI SED SLD SI VI Other, specify: _____

ENVIRONMENT (circle one)
Itinerant Resource Self-Contained Separate Day School Other, specify: _____

Costs in Condition and Environment	Total Sp. Ed. & Related Services
Discrete	
Transportation	
Fixed Assets	
Overhead	
Total	

Related Services	Evaluation Cost	Therapy Cost	Total Cost
	Sp. Ed. & Related Services	Sp. Ed. & Related Services	Sp. Ed. & Related Services
1.			
2.			
3.			
4.			
5.			
Total			

Figure 33

Form INSEC-7 Aggregate Costs

TIER 1 INSEC MODEL

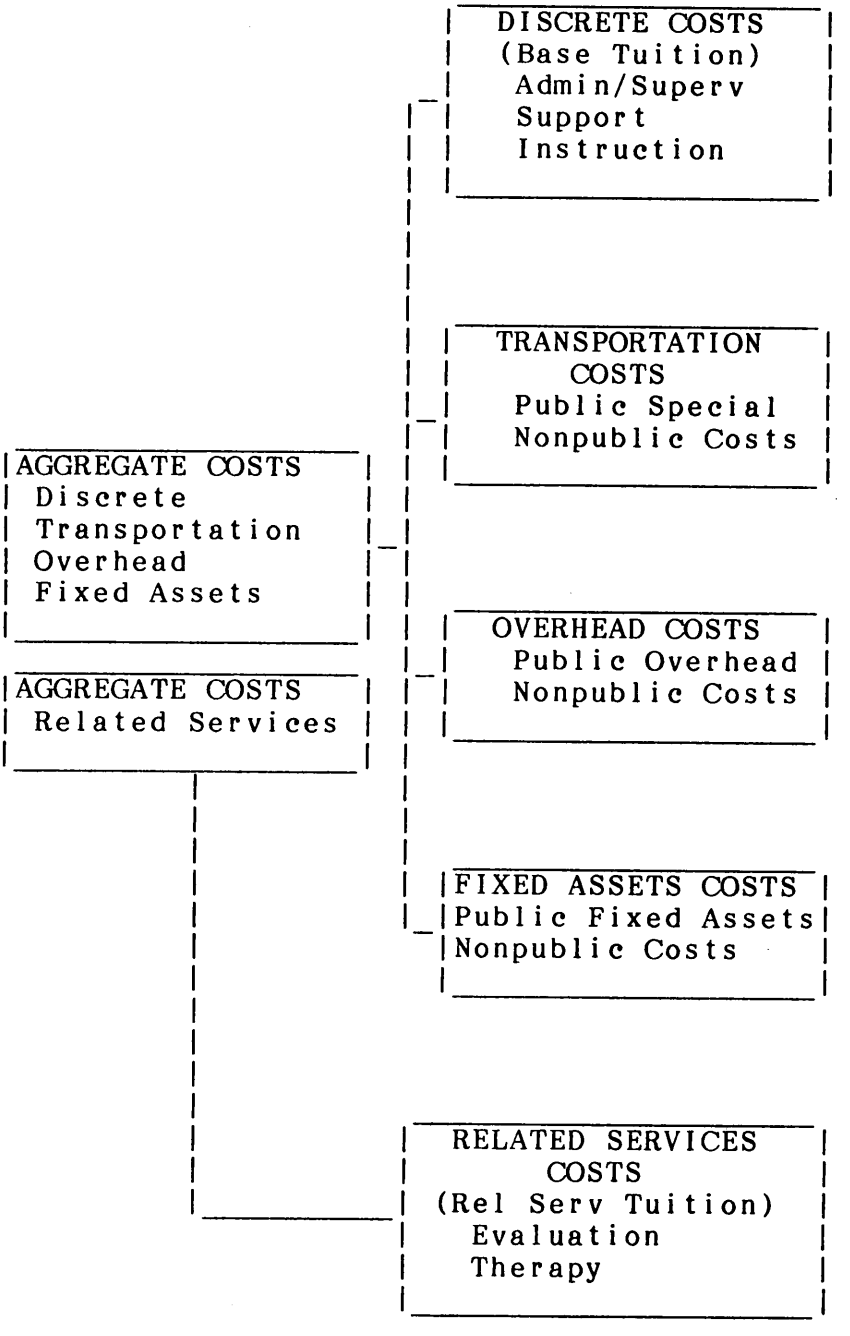


Figure 34

Tier 1 INSEC Model Design

Tier 2 of INSEC

Tier 2 of the INSEC model is utilized when the nonpublic special education program to be analyzed is a residential school program. As in tier 1, tier 2 is comprised of the following components: (1) discrete costs, (2) transportation costs, (3) overhead costs, (4) fixed assets costs, and (5) related services costs. The primary change between tier 1 and tier 2 of the IPSEC model is the identification and analysis of the residential costs to the LEA in tier 2.

INSEC Tier 2 Discrete Cost Component Discrete costs in tier 2 of the INSEC model are those costs to the LEA which are directly attributed to the special education residential program by handicapping condition and environment. As in tier 1 of the INSEC model, discrete costs to the LEA are charged by the nonpublic special education residential school program in the form of tuition.

Financial reports are utilized to analyze the discrete costs of the nonpublic special education residential school program. From the reported total expenditures by handicapping condition and environment, expenditures for related services are deducted yielding the total discrete cost component plus expenditures for transportation, overhead, and fixed assets.

The discrete cost component is divided into cost centers. The cost centers within the discrete cost component

are the: (1) administration/supervision cost center, (2) support cost center, (3) instruction cost center, and (4) resident cost center. Expenditures are allocated to each cost center based upon the positions within the handicapping condition and environment.

The administration/supervision cost center. Expenditures within the administration/supervision cost center of tier 2 of the INSEC model are those costs which may be directly attributable to the administration and supervision by handicapping condition and environment of the nonpublic special education residential program. Costs are allocated to the administration/supervision cost center by position. Position expenditures assigned to the administration/supervision cost center include special education directors, residential directors, assistant directors, supervisors, coordinators, and principals.

The support cost center. The expenditures allocated to the support cost center in tier 2 of the INSEC model are those costs which may be directly attributable to the support of the nonpublic special education residential program by handicapping condition and environment. Costs are allocated to the support cost center by position. Positions assigned to the support cost center include special education clerical personnel, residential clerical personnel, health care personnel, and ancillary staff.

The instruction cost center. As in tier 1, the instruction cost center within the discrete cost component of tier 2 of the INSEC model contains those costs which may be directly attributable to nonpublic special education instruction by handicapping condition and environment. Costs are allocated to the instruction cost center by position. Positions assigned to the instruction cost center include teachers, teacher assiatants, and teacher aides.

The resident cost center. Expenditures within the resident cost center are those costs which may be directly attributable to the residential services of the nonpublic special education residential program by handicapping condition and environment. Costs are allocated to the resident cost center by position. Positions assigned to the resident cost center include resident counselors, child care workers, recreation workers, resident aides, and resident assistants.

The calculation of discrete costs. Nonpublic special education residential school expenditures are allocated by position within each cost center to cost categories. The cost categories within each center are salaries, benefits, materials/supplies/texts, equipment, travel, and contract services. Each cost category may contain expenditures utilized for special education and related services and residential services. Therefore, it is necessary to separate

the categorical allocation within each cost center into a special education and related services allocation and a residential services allocation. Expenditures are allocated to special education and residential services in each category within each cost center by unit as reported in the nonpublic special education residential school program financial documents.

Once the discrete costs of the nonpublic special education residential school program have been determined the discrete costs to the LEA must be calculated. The procedures for calculating discrete costs in tier 2 of the INSEC model are identical to those in tier 1 of the INSEC model. By applying the per-pupil tuition charge to the LEA in the proportions of the analyzed costs to the total expenditures, less related services expenditures, of the nonpublic special education residential school program, the per-pupil discrete costs to the LEA for special education and for residential services by cost category within cost center are determined.

Specifically, the expenditures allocated to special education and to residential services in each cost category within each cost center are divided by the total expenditures less the related services expenditures. This yields categorical multipliers which may be multiplied by the total tuition less any tuition charges for related services. Total discrete costs to the LEA may be calculated by multiplying

the number of pupils attending the nonpublic special education residential school program by the per-pupil discrete costs.

In addition to the discrete costs to the LEA, the above yield also includes the transportation costs, overhead costs, and fixed assets costs. These costs will be included in their respective cost components. Figure 35 (Form INSEC-8) provides a systematic format for calculating the discrete costs in tier 2 of the INSEC model.

INSEC Tier 2 Transportation Cost Component The second component in tier 2 of the INSEC model is transportation costs. Expenditures allocated to the transportation cost component are those LEA costs, by handicapping condition and environment, which are attributable to transporting handicapped pupils and any transportation costs within the tuition charged to LEA by the nonpublic special education residential school program.

The calculation of transportation costs Per-pupil transportation costs to the LEA for transportation of nonpublic special education residential school pupils are a compilation of the per-pupil transportation costs calculated in tier 2 of the IPSEC model and the per-pupil transportation costs calculated in the discrete cost component of tier 2 of the INSEC model. Total transportation costs to the LEA may be calculated by multiplying the per-pupil transportation

DISCRETE COSTS

Nonpublic Program_____

A. Component Expenditures and Tuition Charge

1. Total Expenditures $_____.
2. Related Services Expenditures $_____.
3. Transportation Expenditures $_____.
4. Overhead Expenditures (Maintenance and Operation Expenditures) $_____.
5. Fixed Assets Expenditures (Depreciation) $_____.
6. Total Discrete Expenditures (A1 - A2) $_____.
7. Total Per-pupil Tuition $_____.
8. Related Services Per-pupil Tuition $_____.
9. Discrete Per-pupil Tuition (A7 - A8) $_____.
10. Number of LEA Pupils Enrolled _____.

B. Administration/Supervision Cost Center Expenditures, Multipliers and Costs to the LEA

1. Salary Expenditures

   $_____ ÷ A6 = _____ x A9 = (a) $ _____.

   Total (A10 x B1(a)) = (b) $_____.

2. Portion of Cost Unit Devoted to Special Education and Related Services _____.

Figure 35

Form INSEC-8 Discrete Costs

3. Portion of Cost Unit Devoted to Resident Services _____.

4. Per-pupil Salary Allocated to Special Education and Related Services (B1 x B2) = (a) $_____.

   Total (A10 x B4(a)) = (b) $_____.

5. Per-pupil Salary Allocated to Resident Services (B1 x B3) = (a) $_____.

   Total (A10 x B5(a)) = (b) $_____.

6. Benefits Expenditures

   $_____ ÷ A6 = _____ x A9 = (a) $_____.

   Total (A10 x B6(a)) = (b) $_____.

7. Per-pupil Benefits Allocated to Special Education and Related Services (B2 x B6) = (a) $_____.

   Total (A10 x B7(a)) = (b) $_____.

8. Per-pupil Benefits Allocated to Resident Services (B3 x B6) = (a) $_____.

   Total (A10 x B8(a)) = (b) $_____.

9. Materials/Supplies/Texts Expenditures

   $_____ ÷ A6 = _____ x A9 = (a) $_____.

   Total (A10 x B9(a)) =(b) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

10. Per-pupil Materials/Supplies/Texts Allocated to Special Education and Related Services (B2 x B9) = (a) $_____.

    Total (A10 x B10(a)) = (b) $_____.

11. Per-pupil Materials/Supplies/Texts Allocated to Resident Services (B3 x B9) = (a) $_____.

    Total (A10 x B11(a)) = (b) $_____.

12. Equipment Expenditures

    $_____ ÷ A6 = _____ x A9 = (a) $_____.

    Total (A10 x B12(a)) = (b) $_____.

13. Per-pupil Equipment Allocated to Special Education and Related Services (B2 x B12) = (a) $_____.

    Total (A10 x B13(a)) = (b) $_____.

14. Per-pupil Equipment Allocated to Resident Services (B3 x B12) = (a) $_____.

    Total (A10 x B14(a)) = (b) $_____.

15. Travel Expenditures

    $_____ ÷ A6 = _____ x A9 = (a) $_____.

    Total (A10 x B15(a)) = (b) $_____.

16. Per-pupil Travel Allocated to Special Education and Related Services (B2 x B15) = (a) $_____.

    Total (A10 x B16(a)) = (b) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

17. Per-pupil Travel Allocated to Resident Services

(B3 x B15) = (a) $_____.

Total (A10 x B17(a)) = (b) $_____.

18. Contract Services Expenditures

$_____ ÷A6 = _____ x A9 = (a) $_____.

Total (A10 x B18(a)) = (b) $_____.

19. Per-pupil Contract Services Allocated to Special Education and Related Services

(B2 x B18) = (a) $_____.

Total (A10 x B19(a)) = (b) $_____.

20. Per-pupil Contract Services Allocated to Resident Services (B3 x B18) = (a) $_____.

Total (A10 x B20(a)) = (b) $_____.

21. Total Per-pupil Administration/Supervision Costs to the LEA (B1(a) + B6(a) + B9(a) + B12(a) + B15(a) + B18(a)) $_____.

22. Total Per-pupil Administration/Supervision Costs Allocated to Special Education and Related Services (B4(a) + B7(a) + B10(a) + B13(a) + B16(a) + B19(a)) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

23. Total Per-pupil Administration/Supervision Costs Allocated to Resident Services
(B5(a) + B8(a) + B11(a) + B14(a) + B17(a) + B20(a)) $_____.

24. Total Administration/Supervision Costs to the LEA
(B1(b) + B6(b) + B9(b) + B12(b) + B15(b) + B18(b)) $_____.

25. Total Administration/Supervision Costs Allocated to Special Education and Related Services
(B4(b) + B7(b) + B10(b) + B13(b) + B16(b) + B19(b)) $_____.

26. Total Administration/Supervision Costs Allocated to Resident Services
(B5(b) + B8(b) + B11(b) + B14(b) + B17(b) + B20(b)) $_____.

C. Support Cost Center Expenditures, Multipliers and Costs to the LEA

1. Salary Expenditures
$_____ ÷ A6 = _____ x A9 = (a) $ _____.
Total (A10 x C1(a)) = (b) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

2. Portion of Cost Unit Devoted to Special Education and Related Services _____.

3. Portion of Cost Unit Devoted to Resident Services _____.

4. Per-pupil Salary Allocated to Special Education and Related Services (C1 x C2) = (a) $_____.

   Total (A10 x C4(a)) = (b) $_____.

5. Per-pupil Salary Allocated to Resident Services (C1 x C3) = (a) $_____.

   Total (A10 x C5(a)) = (b) $_____.

6. Benefits Expenditures

   $_____ ÷ A6 = _____ x A9 = (a) $_____.

   Total (A10 x C6(a)) = (b) $_____.

7. Per-pupil Benefits Allocated to Special Education and Related Services (C2 x C6) = (a) $_____.

   Total (A10 x C7(a)) = (b) $_____.

8. Per-pupil Benefits Allocated to Resident Services (C3 x C6) = (a) $_____.

   Total (A10 x C8(a)) = (b) $_____.

9. Materials/Supplies/Texts Expenditures

   $_____ ÷ A6 = _____ x A9 = (a) $_____.

   Total (A10 x C9(a)) =(b) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

10. Per-pupil Materials/Supplies/Texts Allocated to Special Education and Related Services

(C2 x C9) = (a) $_____.

Total (A10 x C10(a)) = (b) $_____.

11. Per-pupil Materials/Supplies/Texts Allocated to Resident Services (C3 x C9) = (a) $_____.

Total (A10 x C11(a)) = (b) $_____.

12. Equipment Expenditures

$_____ ÷ A6 = _____ x A9 = (a) $_____.

Total (A10 x C12(a)) = (b) $_____.

13. Per-pupil Equipment Allocated to Special Education and Related Services (C2 x C12) = (a) $_____.

Total (A10 x C13(a)) = (b) $_____.

14. Per-pupil Equipment Allocated to Resident Services (C3 x C12) = (a) $_____.

Total (A10 x C14(a)) = (b) $_____.

15. Travel Expenditures

$_____ ÷ A6 = _____ x A9 = (a) $_____.

Total (A10 x C15(a)) = (b) $_____.

16. Per-pupil Travel Allocated to Special Education and Related Services (C2 x C15) = (a) $_____.

Total (A10 x C16(a)) = (b) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

17. Per-pupil Travel Allocated to Resident Services

(C3 x C15) = (a) $_____.

Total (A10 x C17(a)) = (b) $_____.

18. Contract Services Expenditures

$_____ ÷A6 = _____ x A9 = (a) $_____.

Total (A10 x C18(a)) = (b) $_____.

19. Per-pupil Contract Services Allocated to Special Education and Related Services

(C2 x C18) = (a) $_____.

Total (A10 x C19(a)) = (b) $_____.

20. Per-pupil Contract Services Allocated to Resident Services (C3 x C18) = (a) $_____.

Total (A10 x C20(a)) = (b) $_____.

21. Total Per-pupil Support Costs to the LEA

(C1(a) + C6(a) + C9(a) + C12(a) + C15(a) + C18(a)) $_____.

22. Total Per-pupil Support Costs Allocated to Special Education and Related Services

(C4(a) + C7(a) + C10(a) + C13(a) + C16(a) + C19(a)) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

23. Total Per-pupil Support Costs Allocated to Resident Services (C5(a) + C8(a) + C11(a) + C14(a) + C17(a) + C20(a)) $_____.

24. Total Support Costs to the LEA (C1(b) + C6(b) + C9(b) + C12(b) + C15(b) + C18(b)) $_____.

25. Total Support Costs Allocated to Special Education and Related Services (C4(b) + C7(b) + C10(b) + C13(b) + C16(b) + C19(b)) $_____.

26. Total Support Costs Allocated to Resident Services (C5(b) + C8(b) + C11(b) + C14(b) + C17(b) + C20(b)) $_____.

D. Instruction Cost Center Expenditures, Multipliers and Costs to the LEA

1. Salary Expenditures

   $_____ ÷ A6 = _____ x A9 = (a) $ _____.

   Total (A10 x D1(a)) = (b) $_____.

2. Portion of Cost Unit Devoted to Special Education and Related Services _____.

3. Portion of Cost Unit Devoted to Resident Services _____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

4. Per-pupil Salary Allocated to Special Education and Related Services (D1 x D2) = (a) $_____.

   Total (A10 x D4(a)) = (b) $_____.

5. Per-pupil Salary Allocated to Resident Services (D1 x D3) = (a) $_____.

   Total (A10 x D5(a)) = (b) $_____.

6. Benefits Expenditures

   $_____ ÷ A6 = _____ x A9 = (a) $_____.

   Total (A10 x D6(a)) = (b) $_____.

7. Per-pupil Benefits Allocated to Special Education and Related Services (D2 x D6) = (a) $_____.

   Total (A10 x D7(a)) = (b) $_____.

8. Per-pupil Benefits Allocated to Resident Services (D3 x D6) = (a) $_____.

   Total (A10 x D8(a)) = (b) $_____.

9. Materials/Supplies/Texts Expenditures

   $_____ ÷ A6 = _____ x A9 = (a) $_____.

   Total (A10 x D9(a)) =(b) $_____.

10. Per-pupil Materials/Supplies/Texts Allocated to Special Education and Related Services (D2 x D9) = (a) $_____.

    Total (A10 x D10(a)) = (b) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

11. Per-pupil Materials/Supplies/Texts Allocated to Resident Services (D3 x D9) = (a) $_____.

    Total (A10 x D11(a)) = (b) $_____.

12. Equipment Expenditures

    $_____ ÷ A6 = _____ x A9 = (a) $_____.

    Total (A10 x D12(a)) = (b) $_____.

13. Per-pupil Equipment Allocated to Special Education and Related Services (D2 x D12) = (a) $_____.

    Total (A10 x D13(a)) = (b) $_____.

14. Per-pupil Equipment Allocated to Resident Services (D3 x D12) = (a) $_____.

    Total (A10 x D14(a)) = (b) $_____.

15. Travel Expenditures

    $_____ ÷ A6 = _____ x A9 = (a) $_____.

    Total (A10 x D15(a)) = (b) $_____.

16. Per-pupil Travel Allocated to Special Education and Related Services (D2 x D15) = (a) $_____.

    Total (A10 x D16(a)) = (b) $_____.

17. Per-pupil Travel Allocated to Resident Services (D3 x D15) = (a) $_____.

    Total (A10 x D17(a)) = (b) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

18. Contract Services Expenditures

$_____ ÷A6 = _____ x A9 = (a) $_____.

Total (A10 x D18(a)) = (b) $_____.

19. Per-pupil Contract Services Allocated to Special Education and Related Services

(D2 x D18) = (a) $_____.

Total (A10 x D19(a)) = (b) $_____.

20. Per-pupil Contract Services Allocated to Resident Services (D3 x D18) = (a) $_____.

Total (A10 x D20(a)) = (b) $_____.

21. Total Per-pupil Instruction Costs to the LEA (D1(a) + D6(a) + D9(a) + D12(a) + D15(a) + D18(a)) $_____.

22. Total Per-pupil Instruction Costs Allocated to Special Education and Related Services (D4(a) + D7(a) + D10(a) + D13(a) + D16(a) + D19(a)) $_____.

23. Total Per-pupil Instruction Costs Allocated to Resident Services (D5(a) + D8(a) + D11(a) + D14(a) + D17(a) + D20(a)) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

24. Total Instruction Costs to the LEA (D1(b) + D6(b) + D9(b) + D12(b) + D15(b) + D18(b)) $_____.

25. Total Instruction Costs Allocated to Special Education and Related Services (D4(b) + D7(b) + D10(b) + D13(b) + D16(b) + D19(b)) $_____.

26. Total Instruction Costs Allocated to Resident Services (D5(b) + D8(b) + D11(b) + D14(b) + D17(b) + D20(b)) $_____.

E. Resident Cost Center Expenditures, Multipliers and Costs to the LEA

1. Salary Expenditures

$_____ ÷ A6 = _____ x A9 = (a) $ _____.

Total (A10 x E1(a)) = (b) $_____.

2. Portion of Cost Unit Devoted to Special Education and Related Services _____.

3. Portion of Cost Unit Devoted to Resident Services _____.

4. Per-pupil Salary Allocated to Special Education and Related Services (E1 x E2) = (a) $_____.

Total (A10 x E4(a)) = (b) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

5. Per-pupil Salary Allocated to Resident Services

(E1 x E3) = (a) $_____.

Total (A10 x E5(a)) = (b) $_____.

6. Benefits Expenditures

$_____ ÷ A6 = _____ x A9 = (a) $_____.

Total (A10 x E6(a)) = (b) $_____.

7. Per-pupil Benefits Allocated to Special Education and Related Services (E2 x E6) = (a) $_____.

Total (A10 x E7(a)) = (b) $_____.

8. Per-pupil Benefits Allocated to Resident Services

(E3 x E6) = (a) $_____.

Total (A10 x E8(a)) = (b) $_____.

9. Materials/Supplies/Texts Expenditures

$_____ ÷ A6 = _____ x A9 = (a) $_____.

Total (A10 x E9(a)) =(b) $_____.

10. Per-pupil Materials/Supplies/Texts Allocated to Special Education and Related Services

(E2 x E9) = (a) $_____.

Total (A10 x E10(a)) = (b) $_____.

11. Per-pupil Materials/Supplies/Texts Allocated to Resident Services (E3 x E9) = (a) $_____.

Total (A10 x E11(a)) = (b) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

12. Equipment Expenditures

$_____ ÷ A6 = _____ x A9 = (a) $_____.

Total (A10 x E12(a)) = (b) $_____.

13. Per-pupil Equipment Allocated to Special Education and Related Services (E2 x E12) = (a) $_____.

Total (A10 x E13(a)) = (b) $_____.

14. Per-pupil Equipment Allocated to Resident Services (E3 x E12) = (a) $_____.

Total (A10 x E14(a)) = (b) $_____.

15. Travel Expenditures

$_____ ÷ A6 = _____ x A9 = (a) $_____.

Total (A10 x E15(a)) = (b) $_____.

16. Per-pupil Travel Allocated to Special Education and Related Services (E2 x E15) = (a) $_____.

Total (A10 x E16(a)) = (b) $_____.

17. Per-pupil Travel Allocated to Resident Services (E3 x E15) = (a) $_____.

Total (A10 x E17(a)) = (b) $_____.

18. Contract Services Expenditures

$_____ ÷A6 = _____ x A9 = (a) $_____.

Total (A10 x E18(a)) = (b) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

19. Per-pupil Contract Services Allocated to Special Education and Related Services

(E2 x E18) = (a) $_____.

Total (A10 x E19(a)) = (b) $_____.

20. Per-pupil Contract Services Allocated to Resident Services (E3 x E18) = (a) $_____.

Total (A10 x E20(a)) = (b) $_____.

21. Total Per-pupil Resident Costs to the LEA (E1(a) + E6(a) + E9(a) + E12(a) + E15(a) + E18(a)) $_____.

22. Total Per-pupil Resident Costs Allocated to Special Education and Related Services (E4(a) + E7(a) + E10(a) + E13(a) + E16(a) + E19(a)) $_____.

23. Total Per-pupil Resident Costs Allocated to Resident Services (E5(a) + E8(a) + E11(a) + E14(a) + E17(a) + E20(a)) $_____.

24. Total Resident Costs to the LEA (E1(b) + E6(b) + E9(b) + E12(b) + E15(b) + E18(b)) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

25. Total Resident Costs Allocated to Special Education and Related Services (E4(b) + E7(b) + E10(b) + E13(b) + E16(b) + E19(b)) $_____.

26. Total Resident Costs Allocated to Resident Services (E5(b) + E8(b) + E11(b) + E14(b) + E17(b) + E20(b)) $_____.

F. Total Discrete Costs

1. Total Per-pupil Salary Costs (B1(a) + C1(a) + D1(a) + E1(a)) $_____.

   Special Education and Related Services (B4(a) + C4(a) + D4(a) + E4(a)) = (a) $_____.

   Resident Services (B5(a) + C5(a) + D5(a) + E5(a)) = (b) $_____.

2. Total Per-pupil Benefits Costs (B6(a) + C6(a) + D6(a) + E6(a)) $_____.

   Special Education and Related Services (B7(a) + C7(a) + D7(a) + E7(a)) = (a) $_____.

   Resident Services (B8(a) + C8(a) + D8(a) + E8(a)) = (b) $_____.

3. Total Per-pupil Materials/Supplies/Texts Costs (B9(a) + C9(a) + D9(a) + E9(a)) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

Special Education and Related Services (B10(a) + C10(a) + D10(a) + E10(a)) = (a) $_____.

Resident Services (B11(a) + C11(a) + D11(a) + E11(a)) = (b) $_____.

4. Total Per-pupil Equipment Costs (B12(a) + C12(a) + D12(a) + E12(a)) $_____.

Special Education and Related Services (B13(a) + C13(a) + D13(a) + E13(a)) = (a) $_____.

Resident Services (B14(a) + C14(a) + D14(a) + E14(a)) = (b) $_____.

5. Total Per-pupil Travel Costs (B15(a) + C15(a) + D15(a) + E15(a)) $_____.

Special Education and Related Services (B16(a) + C16(a) + D16(a) + E16(a)) = (a) $_____.

Resident Services (B17(a) + C17(a) + D17(a) + E17(a)) = (b) $_____.

6. Total Per-pupil Contract Services Costs (B18(a) + C18(a) + D18(a) + E18(a)) $_____.

Special Education and Related Services (B19(a) + C19(a) + D19(a) + E19(a)) = (a) $_____.

Resident Services (B20(a) + C20(a) + D20(a) + E20(a)) = (b) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

7. Total Per-pupil Discrete Costs (F1 + F2 + F3 + F4 + F5 + F6) $_____.

   Special Education and Related Services (F1(a) + F2(a) + F3(a) + F4(a) + F5(a) + F6(a)) $_____.

   Resident Services (F1(b) + F2(b) + F3(b) + F4(b) + F5(b) + F6(b)) $_____.

8. Total Salary Costs (B1(b) + C1(b) + D1(b) + E1(a)) $_____.

   Special Education and Related Services (B4(b) + C4(b) + D4(b) + E4(b)) = (a) $_____.

   Resident Services (B5(b) + C5(b) + D5(b) + E5(b)) = (b) $_____.

9. Total Benefits Costs (B6(b) + C6(b) + D6(b) + E6(b)) $_____.

   Special Education and Related Services (B7(b) + C7(b) + D7(b) + E7(b)) = (a) $_____.

   Resident Services (B8(b) + C8(b) + D8(b) + E8(b)) = (b) $_____.

10. Total Materials/Supplies/Texts Costs (B9(b) + C9(b) + D9(b) + E9(b)) $_____.

    Special Education and Related Services (B10(b) + C10(b) + D10(b) + E10(b)) = (a) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

Resident Services (B11(b) + C11(b) + D11(b) + E11(b)) = (b) $_____.

11. Total Equipment Costs (B12(b) + C12(b) + D12(b) + E12(b)) $_____.

Special Education and Related Services (B13(b) + C13(b) + D13(b) + E13(b)) = (a) $_____.

Resident Services (B14(b) + C14(b) + D14(b) + E14(b)) = (b) $_____.

12. Total Travel Costs (B15(b) + C15(b) + D15(b) + E15(b)) $_____.

Special Education and Related Services (B16(b) + C16(b) + D16(b) + E16(b)) = (a) $_____.

Resident Services (B17(b) + C17(b) + D17(b) + E17(b)) = (b) $_____.

13. Total Contract Services Costs (B18(b) + C18(b) + D18(b) + E18(b)) $_____.

Special Education and Related Services (B19(b) + C19(b) + D19(b) + E19(b)) = (a) $_____.

Resident Services (B20(b) + C20(b) + D20(b) + E20(b)) = (b) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

14. Total Discrete Costs (F8 + F9 + F10 + F11 + F12 + F13) $_____.

Special Education and Related Services (F8(a) + F9(a) + F10(a) + F11(a) + F12(a) + F13(a)) $_____.

Resident Services (F8(b) + F9(b) + F10(b) + F11(b) + F12(b) + F13(b)) $_____.

Figure 35

(continued)

Form INSEC-8 Discrete Costs

costs by the number of pupils attending the nonpublic special education residential school program. Figure 36 (Form INSEC-9) provides a systematic format for calculating the transportation cost component in tier 2 of the INSEC model.

INSEC Tier 2 Overhead Cost Component The third component of the INSEC model is the overhead cost component. Expenditures allocated to the overhead cost component are those overhead costs of the LEA, and any maintenance and operation costs within the tuition charged to the LEA by the nonpublic special education residential school program.

The calculation of overhead costs. Per-pupil overhead costs to the LEA attributable to the nonpublic special education residential school program are the sum of the per-pupil overhead costs calculated in tier 2 of the IPSEC model and the maintenance and operation costs calculated in the discrete cost component in tier 2 of the INSEC model. Total overhead costs may be calculated by multiplying the per-pupil overhead costs by the number of pupils attending the nonpublic special education residential school program. Figure 37 (Form INSEC-10) presents a systematic format for calculating the overhead cost component in tier 2 of the INSEC model.

INSEC Tier 2 Fixed Assets Cost Component The fourth component in tier 2 of the INSEC model is the fixed assets component. Fixed assets are those capital depreciation costs

TRANSPORTATION COSTS

Nonpublic Program_____

A. LEA Expenditures for Transportation to LEA Programs

1. Total Transportation Component Cost $_____.
2. Per-pupil Transportation Component Cost $_____.
3. Per-pupil Transportation Component Costs Allocated to Special Education and Related Services $_____.
4. Per-pupil Transportation Component Costs Allocated to Resident Services $_____.

B. Nonpublic Transportation Expenditures and Tuition Charge

1. Total Expenditures $_____.
2. Related Services Expenditures $_____.
3. Transportation Expenditures $_____.
4. Total Discrete Expenditures (B1 - B2) $_____.
5. Total Per-pupil Tuition $_____.
6. Related Services Per-pupil Tuition $_____.
7. Discrete Per-pupil Tuition (B5 - B6) $_____.
8. Number of LEA Pupils Enrolled _____.

Figure 36

Form INSEC-9 Transportation Costs

C. Total Transportation Component Costs to the LEA

1. Nonpublic Transportation Expenditures

   B3 $_____ ÷ B4 = _____ x B7 = (a) _____.

   Total (B8 x C1(a)) = (b) $_____.

2. Portion of Cost Unit Devoted to Special Education and Related Services _____.

3. Portion of Cost Unit Devoted to Resident Services _____.

4. Per-pupil Transportation Costs Allocated to Special Education and Related Services (C1(a) x C2) $_____.

5. Per-pupil Transportation Costs Allocated to Resident Services (C1(a) x C3) $_____.

6. Total Transportation Costs Allocated to Special Education and Related Services (C1(b) x C2) $_____.

7. Total Transportation Costs Allocated to Resident Services (C1(b) x C3)$_____.

8. Total Per-pupil Transportation Costs to the LEA (A2 + C1(a)) $_____.

9. Total Per-pupil Transportation Costs to the LEA Allocated to Special Education and Related Services (A3 + C4) $_____.

Figure 36

(continued)

Form INSEC-9 Transportation Costs

10. Total Per-pupil Transportation Costs to the LEA Allocated to Resident Services (A4 + C5) $_____.

11. Total Transportation Costs to the LEA (B8 x C8) $_____.

12. Total Transportation Costs to the LEA Allocated to Special Education and Related Services (B8 x C9) $_____.

13. Total Transportation Costs to the LEA Allocated to Resident Services (B8 x C10) $_____.

Figure 36

(continued)

Form INSEC-9 Transportation Costs

OVERHEAD COSTS

Nonpublic Program_____

A. LEA Overhead Costs for the LEA Program

1. Total Overhead Component Cost $_____.
2. Per-pupil Overhead Component Cost $_____.
3. Per-pupil Overhead Component Costs Allocated to Special Education and Related Services $_____.
4. Per-pupil Overhead Component Costs Allocated to Resident Services $_____.

B. Nonpublic Overhead Expenditures (Maintenance and Operation Costs) and Tuition Charge

1. Total Expenditures $_____.
2. Related Services Expenditures $_____.
3. Overhead Expenditures $_____.
4. Total Discrete Expenditures (B1 - B2) $_____.
5. Total Per-pupil Tuition $_____.
6. Related Services Per-pupil Tuition $_____.
7. Discrete Per-pupil Tuition (B5 - B6) $_____.
8. Number of LEA Pupils Enrolled _____.

Figure 37

Form INSEC-10 Overhead Costs

C. Total Overhead Component Costs to the LEA

1. Nonpublic Overhead Expenditures

   B3 $_____ ÷ B4 = _____ x B7 = (a) _____.

   Total (B8 x C1(a)) = (b) $_____.

2. Portion of Cost Unit Devoted to Special Education and Related Services _____.

3. Portion of Cost Unit Devoted to Resident Services _____.

4. Per-pupil Overhead Costs Allocated to Special Education and Related Services (C1(a) x C2) $_____.

5. Per-pupil Overhead Costs Allocated to Resident Services (C1(a) x C3) $_____.

6. Total Overhead Costs Allocated to Special Education and Related Services (C1(b) x C2) $_____.

7. Total Overhead Costs Allocated to Resident Services (C1(b) x C3)$_____.

8. Total Per-pupil Overhead Costs to the LEA (A2 + C1(a)) $_____.

9. Total Per-pupil Overhead Costs to the LEA Allocated to Special Education and Related Services (A3 + C4) $_____.

Figure 37

(continued)

Form INSEC-10 Overhead Costs

10. Total Per-pupil Overhead Costs to the LEA Allocated to Resident Services (A4 + C5) $_____.

11. Total Overhead Costs to the LEA (B8 x C8) $_____.

12. Total Overhead Costs to the LEA Allocated to Special Education and Related Services (B8 x C9) $_____.

13. Total Overhead Costs to the LEA Allocated to Resident Services (B8 x C10) $_____.

Figure 37

(continued)

Form INSEC-10 Overhead Costs

of the LEA and the any capital depreciation costs within the tuition charged to the LEA by the nonpublic special education residential school program.

The calculation of fixed assets costs. Per-pupil fixed assets costs to the LEA attributable to the nonpublic special education residential school program are a total of the per-pupil fixed assets costs calculated in tier 2 of the IPSEC model and the capital depreciation costs calculated in the discrete cost component in tier 2 of the INSEC model. Total fixed assets costs may be calculated by multiplying the per-pupil fixed assets costs by the number of pupils attending the nonpublic special education residential school program. Figure 38 (Form INSEC-11) presents a systematic format for calculating the fixed assets cost component in tier 2 of the INSEC model.

INSEC Tier 2 Related Services Cost Component The final cost component in tier 2 of the INSEC model is the related services cost component. Related services are those services which are required to assist the handicapped pupil to benefit from the nonpublic special education residential school program. As in tier 1 of the INSEC model, they include speech pathology, audiology, psychological services, physical and occupational therapy, recreation, early identification and assessment, counseling services, medical evaluation

FIXED ASSETS COSTS

Nonpublic Program_____

A. LEA Fixed Assets Costs for the LEA Program

1. Total Fixed Assets Component Cost $_____.
2. Per-pupil Fixed Assets Component Cost $_____.
3. Per-pupil Fixed Assets Component Costs Allocated to Special Education and Related Services $_____.
4. Per-pupil Fixed Assets Component Costs Allocated to Resident Services $_____.

B. Nonpublic Fixed Assets Expenditures (Depreciation Costs) and Tuition Charge

1. Total Expenditures $_____.
2. Related Services Expenditures $_____.
3. Fixed Assets Expenditures $_____.
4. Total Discrete Expenditures (B1 - B2) $_____.
5. Total Per-pupil Tuition $_____.
6. Related Services Per-pupil Tuition $_____.
7. Discrete Per-pupil Tuition (B5 - B6) $_____.
8. Number of LEA Pupils Enrolled _____.

Figure 38

Form INSEC-11 Fixed Assets Costs

C. Total Fixed Assets Component Costs to the LEA

1. Nonpublic Fixed Assets Expenditures

   B3 $_____ ÷ B4 = _____ x B7 = (a) _____.

   Total (B8 x C1(a)) = (b) $_____.

2. Portion of Cost Unit Devoted to Special Education and Related Services _____.

3. Portion of Cost Unit Devoted to Resident Services _____.

4. Per-pupil Fixed Assets Costs Allocated to Special Education and Related Services (C1(a) x C2) $_____.

5. Per-pupil Fixed Assets Costs Allocated to Resident Services (C1(a) x C3) $_____.

6. Total Fixed Assets Costs Allocated to Special Education and Related Services (C1(b) x C2) $_____.

7. Total Fixed Assets Costs Allocated to Resident Services (C1(b) x C3)$_____.

8. Total Per-pupil Fixed Assets Costs to the LEA (A2 + C1(a)) $_____.

9. Total Per-pupil Fixed Assets Costs to the LEA Allocated to Special Education and Related Services (A3 + C4) $_____.

Figure 38

(continued)

Form INSEC-11 Fixed Assets Costs

10. Total Per-pupil Fixed Assets Costs to the LEA Allocated to Resident Services (A4 + C5) $_____.

11. Total Fixed Assets Costs to the LEA (B8 x C8) $_____.

12. Total Fixed Assets Costs to the LEA Allocated to Special Education and Related Services (B8 x C9) $_____.

13. Total Fixed Assets Costs to the LEA Allocated to Resident Services (B8 x C10) $_____.

Figure 38

(continued)

Form INSEC-11 Fixed Assets Costs

services, health services, social work services, and parent counseling and training (CFR, 1981).

Each related service provided to the LEA is analyzed in isolation. As in tier 2 of IPSEC, the related services component yields only the per-service per-pupil cost for special education. Nonpublic special education residential school data were not available to perform the calculations necessary to obtain the related services costs by handicapping condition and environment.

Nonpublic special education residential school financial reports are utilized to analyze the related services costs. From the reported total expenditures, the related services costs are isolated.

The related services cost component in tier 2 of the INSEC model consists of the: (1) evaluation cost center and (2) therapy cost center. Expenditures are allocated to each cost center by position based upon the percent of time devoted to each cost center.

The evaluation cost center. Nonpublic special education day school program expenditures within the evaluation cost center are those costs attributed to the evaluation of the need for the related service. Activities by position allocated to the percent of time devoted to the evaluation cost center include scheduling and performing evaluations, writing evaluation reports, meeting to discuss evaluation

findings, follow-up consultation with parents and professionals, and travel associated with evaluation activities.

The therapy cost center. Nonpublic special education residential school expenditures allocated to the therapy cost center are those costs attributed to the provision of the theraputic service. Activities by position allocated to the percent of time devoted to the therapy cost center are all non-evaluation activities, including scheduling and performing therapy, writing therapy notes, meeting to discuss therapy, consultation with parents and professionals concerning therapy, and travel associated with therapy activities.

The calculation of related services costs. Nonpublic special education residential school expenditures are allocated to cost categories by unit equaling the percent of time for duties of the position within each cost center. The categories within each cost center are salaries, benefits, materials/supplies/texts, equipment, travel, and contract services. Each category within each cost center may contain costs for special education and residential services. Therefore, it is necessary to separate the categorical expenditures into special education costs and residential costs. Expenditures are allocated to the cost categories by

position as reported in the nonpublic special education residential school financial documents.

Once the related services costs of the nonpublic special education residential school program have been determined, the related services costs to the LEA must be calculated. By applying the per-pupil tuition charge to the LEA for related services in proportions of the analyzed costs to the total related services expenditures of the nonpublic special education residential school program, the per-pupil related services costs to the LEA allocated to special education and to residential services by cost category within cost center are determined.

Specifically, the expenditures allocated to special education and to residential services in each cost category within each cost center of each related service are divided by the total related services expenditures. This yields categorical multipliers which may be multiplied by the related services tuition. The total of each related services cost component to the LEA may be calculated by multiplying the number of pupils receiving the related service by the per-pupil related service cost to the LEA. Figure 39 (Form INSEC-12) presents a systematic format for calculating the related services cost component in tier 2 of the INSEC model.

INSEC Tier 2 Aggregate Costs The final analysis of the costs of the nonpublic special education residential school program

RELATED SERVICES COSTS

Nonpublic Program_____

A. Component (Per-Related Service) Expenditures and Tuition Charge

1. Related Service Expenditures $_____.
2. Related Service Per-pupil Tuition $_____.
3. Number of LEA Pupils Receiving the Related Service _____.
4. Portion of Time Positions Devoted to Evaluation ____.
5. Portion of Time Positions Devoted to Therapy ____.

B. Evaluation Cost Center Expenditures, Multipliers and Costs to the LEA

1. Salary Expenditures

   $_____ ÷ A1 = _____ x A2 = (a) $ _____.

   Total (A3 x B1(a)) = (b) $_____.
2. Portion of Time Positions Devoted to Special Education and Related Services _____.
3. Portion of Time Positions Devoted to Resident Services _____.

Figure 39

Form INSEC-12 Related Services Costs

4. Per-pupil Salary Allocated for Evaluation to Special Education and Related Services

   (B1(a) x (A4 x B2)) = (a) $_____.

   Total (A3 x B4(a)) = (b) $_____.

5. Per-pupil Salary Allocated to for Evaluation Resident Services (B1(a) x (A4 x B3) = (a) $_____.

   Total (A3 x B5(a)) = (b) $_____.

6. Benefits Expenditures

   $_____ ÷ A1 = _____ x A2 = (a) $_____.

   Total (A3 x B6(a)) = (b) $_____.

7. Per-pupil Benefits Allocated for Evaluation to Special Education and Related Services

   (B6(a) x (A4 x B2)) = (a) $_____.

   Total (A3 x B7(a)) = (b) $_____.

8. Per-pupil Benefits Allocated for Evaluation to Resident Services (B6(a) x (A4 x B3) = (a) $_____.

   Total (A3 x B8(a)) = (b) $_____.

9. Materials/Supplies/Texts Expenditures

   $_____ ÷ A1 = _____ x A2 = (a) $_____.

   Total (A3 x B9(a)) =(b) $_____.

Figure 39

(continued)

Form INSEC-12 Related Services Costs

10. Per-pupil Materials/Supplies/Texts Allocated for Evaluation to Special Education and Related Services

(B9(a) x (A4 x B2)) = (a) $_____.

Total (A3 x B10(a)) = (b) $_____.

11. Per-pupil Materials/Supplies/Texts Allocated for Evaluation to Resident Services

(B9(a) x (A4 xB3)) = (a) $_____.

Total (A3 x B11(a)) = (b) $_____.

12. Equipment Expenditures

$_____ ÷ A1 = _____ x A2 = (a) $_____.

Total (A3 x B12(a)) = (b) $_____.

13. Per-pupil Equipment Allocated for Evaluation to Special Education and Related Services

(B12(a) x (A4 x B2)) = (a) $_____.

Total (A3 x B13(a)) = (b) $_____.

14. Per-pupil Equipment Allocated for Evaluation to Resident Services (B12(a) x (A4 x B2) = (a) $_____.

Total (A3 x B14(a)) = (b) $_____.

15. Travel Expenditures

$_____ ÷ A1 = _____ x A2 = (a) $_____.

Total (A3 x B15(a)) = (b) $_____.

Figure 39

(continued)

Form INSEC-12 Related Services Costs

16. Per-pupil Travel Allocated for Evaluation to Special Education and Related Services

(B15(a) x (A4 x B2)) = (a) $_____.

Total (A3 x B16(a)) = (b) $_____.

17. Per-pupil Travel Allocated for Evaluation to Resident Services (B15(a) x (A4 x B3)) = (a) $_____.

Total (A3 x B17(a)) = (b) $_____.

18. Contract Services Expenditures

$_____ ÷A1 = _____ x A2 = (a) $_____.

Total (A3 x B18(a)) = (b) $_____.

19. Per-pupil Contract Services Allocated for Evaluation to Special Education and Related Services

(B18(a) x (A4 x B2)) = (a) $_____.

Total (A3 x B19(a)) = (b) $_____.

20. Per-pupil Contract Services Allocated for Evaluation to Resident Services

(B18(a) x (A4 x B3) = (a) $_____.

Total (A3 x B20(a)) = (b) $_____.

21. Total Per-pupil Costs Allocated for Evaluation to Special Education and Related Services

(B4(a) + B7(a) + B10(a) + B13(a) + B16(a) + B19(a)) $_____.

Figure 39

(continued)

Form INSEC-12 Related Services Costs

22. Total Per-pupil Costs Allocated for Evaluation to Resident Services
(B5(a) + B8(a) + B11(a) + B14(a) + B17(a) + B20(a)) $_____.

23. Total Per-pupil Costs Allocated for Evaluation
(B21 + B22) $_____.

24. Total Costs for Evaluation
(B1(b) + B6(b) + B9(b) + B12(b) + B15(b) + B18(b)) $_____.

25. Total Costs for Evaluation Allocated to Special Education and Related Services
(B4(b) + B7(b) + B10(b) + B13(b) + B16(b) + B19(b)) $_____.

26. Total Costs for Evaluation Allocated to Resident Services (B5(b) + B8(b) + B11(b) + B14(b) + B17(b) + B20(b)) $_____.

C. Therapy Cost Center Expenditures, Multipliers and Costs to the LEA

1. Salary Expenditures
$_____ ÷ A1 = _____ x A2 = (a) $ _____.
Total (A3 x C1(a)) = (b) $_____.

Figure 39

(continued)

Form INSEC-12 Related Services Costs

2. Portion of Time Positions Devoted to Special Education and Related Services _____.

3. Portion of Time Positions Devoted to Resident Services _____.

4. Per-pupil Salary Allocated for Therapy to Special Education and Related Services

   (C1(a) x (A5 x C2)) = (a) $_____.

   Total (A3 x C4(a)) = (b) $_____.

5. Per-pupil Salary Allocated to for Therapy Resident Services (C1(a) x (A5 x C3) = (a) $_____.

   Total (A3 x C5(a)) = (b) $_____.

6. Benefits Expenditures

   $_____ ÷ A1 = _____ x A2 = (a) $_____.

   Total (A3 x C6(a)) = (b) $_____.

7. Per-pupil Benefits Allocated for Therapy to Special Education and Related Services

   (C6(a) x (A5 x C2)) = (a) $_____.

   Total (A3 x C7(a)) = (b) $_____.

8. Per-pupil Benefits Allocated for Therapy to Resident Services (C6(a) x (A5 x C3) = (a) $_____.

   Total (A3 x C8(a)) = (b) $_____.

Figure 39

(continued)

Form INSEC-12 Related Services Costs

9. Materials/Supplies/Texts Expenditures

$_____ ÷ A1 = _____ x A2 = (a) $_____.

Total (A3 x C9(a)) =(b) $_____.

10. Per-pupil Materials/Supplies/Texts Allocated for Therapy to Special Education and Related Services

(C9(a) x (A5 x C2)) = (a) $_____.

Total (A3 x C10(a)) = (b) $_____.

11. Per-pupil Materials/Supplies/Texts Allocated for Therapy to Resident Services

(C9(a) x (A5 xC3)) = (a) $_____.

Total (A3 x C11(a)) = (b) $_____.

12. Equipment Expenditures

$_____ ÷ A1 = _____ x A2 = (a) $_____.

Total (A3 x C12(a)) = (b) $_____.

13. Per-pupil Equipment Allocated for Therapy to Special Education and Related Services

(C12(a) x (A5 x C2)) = (a) $_____.

Total (A3 x C13(a)) = (b) $_____.

14. Per-pupil Equipment Allocated for Therapy to Resident Services (C12(a) x (A5 x C2) = (a) $_____.

Total (A3 x C14(a)) = (b) $_____.

Figure 39

(continued)

Form INSEC-12 Related Services Costs

15. Travel Expenditures

$_____ ÷ A1 = _____ x A2 = (a) $_____.

Total (A3 x C15(a)) = (b) $_____.

16. Per-pupil Travel Allocated for Therapy to Special Education and Related Services

(C15(a) x (A5 x C2)) = (a) $_____.

Total (A3 x C16(a)) = (b) $_____.

17. Per-pupil Travel Allocated for Therapy to Resident Services (C15(a) x (A5 x C3)) = (a) $_____.

Total (A3 x C17(a)) = (b) $_____.

18. Contract Services Expenditures

$_____ ÷A1 = _____ x A2 = (a) $_____.

Total (A3 x C18(a)) = (b) $_____.

19. Per-pupil Contract Services Allocated for Therapy to Special Education and Related Services

(C18(a) x (A5 x C2)) = (a) $_____.

Total (A3 x C19(a)) = (b) $_____.

20. Per-pupil Contract Services Allocated for Therapy to Resident Services

(C18(a) x (A5 x C3)) = (a) $_____.

Total (A3 x C20(a)) = (b) $_____.

Figure 39

(continued)

Form INSEC-12 Related Services Costs

21. Total Per-pupil Costs Allocated for Therapy to Special Education and Related Services (C4(a) + C7(a) + C10(a) + C13(a) + C16(a) + C19(a)) $_____.

22. Total Per-pupil Costs Allocated for Therapy to Resident Services (C5(a) + C8(a) + C11(a) + C14(a) + C17(a) + C20(a)) $_____.

23. Total Per-pupil Costs Allocated for Therapy (C21 + C22) $_____.

24. Total Costs for Therapy (C1(b) + C6(b) + C9(b) + C12(b) + C15(b) + C18(b)) $_____.

25. Total Costs for Therapy Allocated to Special Education and Related Services (C4(b) + C7(b) + C10(b) + C13(b) + C16(b) + C19(b)) $_____.

26. Total Costs for Therapy Allocated to Resident Services (C5(b) + C8(b) + C11(b) + C14(b) + C17(b) + C20(b)) $_____.

D. Total Related Services (Per Related Service) Costs

1. Total Cost for Related Service (B24 + C24) $_____.

Figure 39

(continued)

Form INSEC-12 Related Services Costs

by handicapping condition and environment is the calculation of the per-pupil aggregate cost. The per-pupil aggregate cost is the total per-pupil cost to the LEA for the nonpublic special education residential school program under analysis. The per-pupil aggregate cost is the sum of the following per-pupil cost components: (1) discrete costs, (2) transportation costs, (3) overhead costs, and (4) fixed assets costs.

The per-pupil aggregate costs for related services are calculated separately as per-pupil related services are not analyzed by handicapping condition and environment. Further, all pupils may not receive all related services. Therefore, the per-pupil costs to the LEA for related services received may be added to the per-pupil aggregate program cost to yield the per-pupil aggregate cost to the LEA for the special education and actual related services received. Figure 40 (Form INSEC-13) presents a spread sheet format for calculating the per-pupil nonpublic special education residential school program costs by handicapping condition and environment.

Aggregate nonpublic special education residential school program costs to the LEA by handicapping condition and environment may be calculated by adding the total costs of each cost component. As with the aggregate per-pupil costs, the related services cost component must be excluded from the total. Figure 41 (Form INSEC-14) presents a spread sheet

Aggregate Costs (Per-Pupil)

_____

HANDICAPPING CONDITION (circle one) Def D/B HH EMR TMR MH OI OHI SLD SLD SI VI Other, specify: ____

ENVIRONMENT (circle one)
Itinerant Resource Self-Contained Separate Day School Residential School Other, specify: ___

Costs in Condition and Environment	Sp. Ed. & Related Services	Resident Services	Total Special Services
Discrete			
Transportation			
Fixed Assets			
Overhead			
Total			

Related Services Costs	Evaluation		Therapy		Total	
	Sp. Ed. & Related Services	Residential Services	Sp. Ed. & Related Services	Residential Services	Sp. Ed. & Related Services	Residential Services
1.						
2.						
3.						
4.						
5.						
Total						

Figure 40

Form INSEC-13 Aggregate Costs Per-Pupil

Aggregate Costs

HANDICAPPING CONDITION (circle one) Def D/B HH EMR TMR MH OI OHI SED SLD SI VI Other, specify: ____

ENVIRONMENT (circle one)
Itinerant Resource Self-Contained Separate Day School Residential School Other, specify: ____

Costs in Condition and Environment	Sp. Ed. & Related Services	Resident Services	Total Special Services
Discrete			
Transportation			
Fixed Assets			
Overhead			
Total			

Related Services Costs	Evaluation		Therapy		Total	
	Sp. Ed. & Related Services	Residential Services	Sp. Ed. & Related Services	Residential Services	Sp. Ed. & Related Services	Residential Services
1.						
2.						
3.						
4.						
5.						
Total						

Figure 41

Form INSEC-14 Aggregate Costs

format for calculating aggregate nonpublic special education program costs to the LEA by handicapping condition and environment. Tier 2 of the INSEC model, including the cost components and cost centers, is depicted in Figure 42.

Utilization of the Framework for Cost Comparison

The purpose of the framework is to analyze the costs of public special education programs and the cost to the public for nonpublic special education programs for cost comparison. Once costs are analyzed, direct comparisons may be made between identical tiers of the models of the framework. Indirect comparisons may be made utilizing different tiers of the models of the framework.

Direct Comparison Tier 1 of IPSEC with Tier 1 of INSEC

Utilization of tier 1 of IPSEC and tier 1 of INSEC enable the direct comparison of analyzed costs for public special education day school programs by handicapping condition and environment with analyzed costs to the public for nonpublic special education day school programs by handicapping condition and environment. In addition to aggregate cost comparisons, comparisons may be made across cost components, cost centers, and cost categories. Comparisons may be made between total expenditures and between per-pupil expenditures across all but the related services cost components. Total costs may not be compared across the related services cost components as data were not available concerning the total

TIER 2 INSEC MODEL

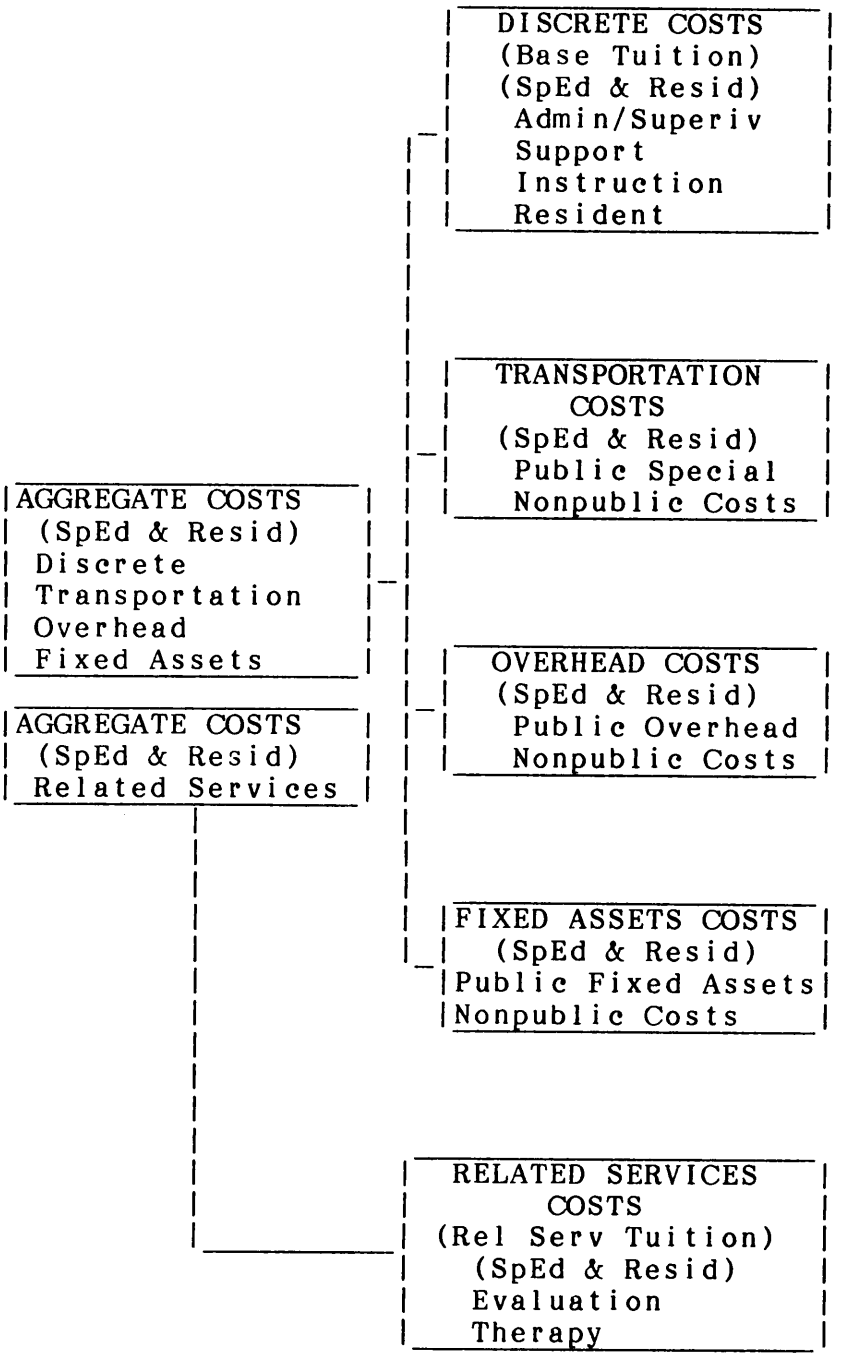


Figure 42

Tier 2 INSEC Model Design

number of pupils receiving each related service by handicapping condition and environment in the public special education day school programs. Figure 43 details the cost comparisons which may be made between tier 1 of the IPSEC model and tier 1 of the INSEC model.

Direct Comparison Tier 2 of IPSEC with Tier 2 of INSEC

Utilization of tier 2 of IPSEC and tier 2 of INSEC permits the direct comparison of analyzed costs for public special education residential school programs by handicapping condition and environment with analyzed costs to the public for nonpublic special education residential school programs by handicapping condition and environment. In addition to aggregate cost comparisons, comparisons may be made across cost components, cost centers, and cost categories for special education and for residential services. Comparisons may be made between total expenditures and between per-pupil expenditures across all but the related services cost components. Total costs may not be compared across the related services cost components as data were not available concerning the total number of pupils receiving each related service by handicapping condition and environment in the public special education residential school programs. Figure 44 details the cost comparisons which may be made between tier 2 of the IPSEC model and tier 2 of the INSEC model.

TYPE OF COST	COSTS OBTAINED BY HANDICAPPING CONDITION AND ENVIRONMENT		COMPARISONS
AGGREGATE AND PER-PUPIL	IPSEC TIER 1	INSEC TIER 1	DIRECT COMPARISON
DISCRETE COST COMPONENT	x	x	x
Admin/Superv Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Support Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Instruction Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x

Figure 43

Direct Cost Comparisons Between IPSEC Tier 1 and INSEC Tier 1

TYPE OF COST	COSTS OBTAINED BY HANDICAPPING CONDITION AND ENVIRONMENT		COMPARISONS
AGGREGATE AND PER-PUPIL	IPSEC TIER 1	INSEC TIER 1	DIRECT COMPARISON
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
TRANSPORTATION COST COMPONENT	x	x	x
Special Cost Center	x		
Contract Cost Center	x		
Regular Cost Center	x		
OVERHEAD COST COMPONENT	x	x	x
General Cost Center	x		
Special Cost Center	x		
FIXED ASSETS COST COMPONENT	x	x	x
Building Depreciation Cost Center	x		
Vehicle Depreciation Cost Center	x		
AGGREGATE COSTS	x	x	x

Figure 43

(continued)

Direct Cost Comparisons Between IPSEC Tier 1 and INSEC Tier 1

TYPE OF COST	COSTS OBTAINED		COMPARISONS
PER-PUPIL	BY RELATED SERVICE		
	IPSEC TIER 1	INSEC TIER 1	DIRECT COMPARISON
RELATED SERVICES COST COMPONENT	x	x	x
Evaluation Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Therapy Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
AGGREGATE COSTS	x	x	x

Figure 43

(continued)

Direct Cost Comparisons Between IPSEC Tier 1 and INSEC Tier 1

TYPE OF COST	COSTS OBTAINED		COMPARISONS
SPECIAL EDUCATION AND RESIDENT	BY HANDICAPPING CONDITION		
AGGREGATE AND PER-PUPIL	AND ENVIRONMENT		
	IPSEC TIER 2	INSEC TIER 2	DIRECT COMPARISON
DISCRETE COST COMPONENT	x	x	x
Admin/Superv Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Support Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Instruction Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x

Figure 44

Direct Cost Comparisons Between IPSEC Tier 2 and INSEC Tier 2

TYPE OF COST	COSTS OBTAINED	COMPARISONS	
SPECIAL EDUCATION AND RESIDENT AGGREGATE AND PER-PUPIL	BY HANDICAPPING CONDITION AND ENVIRONMENT		
	IPSEC TIER 2	INSEC TIER 2	DIRECT COMPARISON
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Resident Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
TRANSPORTATION COST COMPONENT	x	x	x
Special Cost Center	x		
Contract Cost Center	x		
Regular Cost Center	x		
OVERHEAD COST COMPONENT	x	x	x
General Cost Center	x		

Figure 44

(continued)

Direct Cost Comparisons Between IPSEC Tier 2 and INSEC Tier 2

TYPE OF COST	COSTS OBTAINED		COMPARISONS
SPECIAL EDUCATION AND RESIDENT AGGREGATE AND PER-PUPIL	BY HANDICAPPING CONDITION AND ENVIRONMENT		
	IPSEC TIER 2	INSEC TIER 2	DIRECT COMPARISON
Special Cost Center	x		
FIXED ASSETS COST COMPONENT	x	x	x
Building Depreciation Cost Center	x		
Vehicle Depreciation Cost Center	x		
AGGREGATE COSTS	x	x	x

TYPE OF COST	COSTS OBTAINED		COMPARISONS
SPECIAL EDUCATION AND RESIDENT PER-PUPIL	BY RELATED SERVICE		
	IPSEC TIER 2	INSEC TIER 2	DIRECT COMPARISON
RELATED SERVICES COST COMPONENT	x	x	x
Evaluation Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x

Figure 44

(continued)

Direct Cost Comparisons Between IPSEC Tier 2 and INSEC Tier 2

TYPE OF COST	COSTS OBTAINED	COMPARISONS	
SPECIAL EDUCATION AND RESIDENT PER-PUPIL	BY RELATED SERVICE		
	IPSEC TIER 2	INSEC TIER 2	DIRECT COMPARISON
travel	x	x	x
contract services	x	x	x
Therapy Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
AGGREGATE COSTS	x	x	x

Figure 44

(continued)

Direct Cost Comparisons Between IPSEC Tier 2 and INSEC Tier 2

Indirect Comparison Tier 1 of IPSEC with Tier 2 of INSEC

Utilization of tier 1 of IPSEC and tier 2 of INSEC enable the indirect comparison of analyzed costs for public special education day school programs by handicapping condition and environment with analyzed costs to the public for the special education portion of the special education residential programs by handicapping condition and environment. These comparisons should be useful when the LEA operates a special education day school program within the handicapping condition and is contemplating the cost of operating a special education residential school program for their pupils within the handicapping condition attending nonpublic special education residential school programs.

Aggregate cost comparisons may be made between tier 1 of IPSEC and the special education allocations in tier 2 of INSEC. In addition to aggregate cost comparisons, comparisons may be made across cost components, cost centers, and cost categories for special education. Comparisons may be made between total expenditures and between per-pupil expenditures across all but the related services cost components. Total costs may not be compared across the related services cost components as data were not available concerning the total number of pupils receiving each related service by handicapping condition and environment in the public special education residential school programs. The per-pupil

residential portion of the costs in tier 2 of the INSEC model, when added to the per-pupil special education costs in tier 1 of the IPSEC model, may serve as a gross indicator of the per-pupil operational costs for a public special education residential program for the handicapping condition and environment. Figure 45 details the cost comparisons which may be made between tier 1 of the IPSEC model and tier 2 of the INSEC model.

Related Comparisons Utilizing the IPSEC and INSEC Models

Related cost comparisons may be made utilizing the framework for cost analysis and comparison. Identical tiers within identical models may be utilized to compare costs between LEA's for public special education programs or nonpublic special education programs. Tier 1 of IPSEC comparisons yield cost comparisons between LEAs for public special education day school programs by handicapping condition and environment. Tier 2 of IPSEC comparisons yield cost comparisons between LEAs for public special education residential programs by handicapping condition and environment. Tier 1 of INSEC comparisons yield cost comparisons between LEAs for nonpublic special education programs by handicapping condition and environment. Tier 2 of INSEC comparisons yield cost comparisons between LEAs for nonpublic special education programs by handicapping condition and environment. While the cost comparison yield

TYPE OF COST	COSTS OBTAINED	COMPARISONS	
SPECIAL EDUCATION ONLY	BY HANDICAPPING CONDITION		
AGGREGATE AND PER-PUPIL	AND ENVIRONMENT		
	IPSEC TIER 1	INSEC TIER 2	INDIRECT COMPARISON
DISCRETE COST COMPONENT	x	x	x
Admin/Superv Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Support Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Instruction Cost Center	x	x	x
salaries	x	x	x

Figure 45

Indirect Cost Comparisons Between

IPSEC Tier 1 and INSEC Tier 2

TYPE OF COST	COSTS OBTAINED BY HANDICAPPING CONDITION AND ENVIRONMENT		COMPARISONS
AGGREGATE AND PER-PUPIL	IPSEC TIER 1	INSEC TIER 2	INDIRECT COMPARISON
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
TRANSPORTATION COST COMPONENT	x	x	x
Special Cost Center	x		
Contract Cost Center	x		
Regular Cost Center	x		
OVERHEAD COST COMPONENT	x	x	x
General Cost Center	x		
Special Cost Center	x		
FIXED ASSETS COST COMPONENT	x	x	x
Building Depreciation Cost Center	x		
Vehicle Depreciation Cost Center	x		
AGGREGATE COSTS	x	x	x

Figure 45

(continued)

Indirect Cost Comparisons Between

IPSEC Tier 1 and INSEC Tier 2

TYPE OF COST	COSTS OBTAINED		COMPARISONS
SPECIAL EDUCATION ONLY			
PER-PUPIL	BY RELATED SERVICE		
	IPSEC TIER 1	INSEC TIER 2	INDIRECT COMPARISON
RELATED SERVICES COST COMPONENT	x	x	x
Evaluation Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Therapy Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
AGGREGATE COSTS	x	x	x

Figure 45

(continued)

Indirect Cost Comparisons Between

IPSEC Tier 1 and INSEC Tier 2

is less precise, it may be an indicator of operational cost estimates within cost components, centers, and categories to an LEA for programs within a handicapping condition and environment.

Different tiers tiers within identical models may also be utilized for cost comparison. Utilizing tier 1 and tier 2 of IPSEC between LEAs, costs for a public special education day school program within a handicapping condition and environment may be compared with the costs of a public special education residential school program within a handicapping condition to give a gross indicator of the added operational costs for the addition of residential services to the public special education day school program. Figures 46 through 50 detail related cost comparisons which may be made utilizing the IPSEC and INSEC models of the framework.

TYPE OF COST	COSTS OBTAINED BY HANDICAPPING CONDITION AND ENVIRONMENT		COMPARISONS
AGGREGATE AND PER-PUPIL	IPSEC TIER 1	IPSEC TIER 1	RELATED COMPARISON
DISCRETE COST COMPONENT	x	x	x
Admin/Superv Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Support Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Instruction Cost Center	x	x	x
salaries	x	x	x

Figure 46

Related Cost Comparisons Between

IPSEC Tier 1 and IPSEC Tier 1

TYPE OF COST	COSTS OBTAINED BY HANDICAPPING CONDITION AND ENVIRONMENT		COMPARISONS
AGGREGATE AND PER-PUPIL	IPSEC TIER 1	IPSEC TIER 1	RELATED COMPARISON
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
TRANSPORTATION COST COMPONENT	x	x	x
Special Cost Center	x	x	x
Contract Cost Center	x	x	x
Regular Cost Center	x	x	x
OVERHEAD COST COMPONENT	x	x	x
General Cost Center	x	x	x
Special Cost Center	x	x	x
FIXED ASSETS COST COMPONENT	x	x	x
Building Depreciation Cost Center	x	x	x
Vehicle Depreciation Cost Center	x	x	x
AGGREGATE COSTS	x	x	x

Figure 46

(continued)

Related Cost Comparisons Between

IPSEC Tier 1 and IPSEC Tier 1

TYPE OF COST	COSTS OBTAINED		COMPARISONS
PER-PUPIL	BY RELATED SERVICE		
	IPSEC TIER 1	IPSEC TIER 1	RELATED COMPARISON
RELATED SERVICES COST COMPONENT	x	x	x
Evaluation Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Therapy Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
AGGREGATE COSTS	x	x	x

Figure 46

(continued)

Related Cost Comparisons Between

IPSEC Tier 1 and IPSEC Tier 1

TYPE OF COST	COSTS OBTAINED		COMPARISONS
SPECIAL EDUCATION AND RESIDENT AGGREGATE AND PER-PUPIL	BY HANDICAPPING CONDITION AND ENVIRONMENT		
	IPSEC TIER 2	IPSEC TIER 2	RELATED COMPARISON
DISCRETE COST COMPONENT	x	x	x
Admin/Superv Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Support Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Instruction Cost Center	x	x	x
salaries	x	x	x

Figure 47

Related Cost Comparisons Between

IPSEC Tier 2 and IPSEC Tier 2

TYPE OF COST	COSTS OBTAINED	COMPARISONS	
SPECIAL EDUCATION AND RESIDENT AGGREGATE AND PER-PUPIL	BY HANDICAPPING CONDITION AND ENVIRONMENT		
	IPSEC TIER 2	IPSEC TIER 2	RELATED COMPARISON
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Resident Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
TRANSPORTATION COST COMPONENT	x	x	x
Special Cost Center	x	x	x
Contract Cost Center	x	x	x
Regular Cost Center	x	x	x

Figure 47

(continued)

Related Cost Comparisons Between

IPSEC Tier 2 and IPSEC Tier 2

TYPE OF COST	COSTS OBTAINED		COMPARISONS
SPECIAL EDUCATION AND RESIDENT AGGREGATE AND PER-PUPIL	BY HANDICAPPING CONDITION AND ENVIRONMENT		
	IPSEC TIER 2	IPSEC TIER 2	RELATED COMPARISON
OVERHEAD COST COMPONENT	x	x	x
General Cost Center	x	x	x
Special Cost Center	x	x	x
FIXED ASSETS COST COMPONENT	x	x	x
Building Depreciation Cost Center	x	x	x
Vehicle Depreciation Cost Center	x	x	x
AGGREGATE COSTS	x	x	x

TYPE OF COST	COSTS OBTAINED		COMPARISONS
SPECIAL EDUCATION AND RESIDENT PER-PUPIL	BY RELATED SERVICE		
	IPSEC TIER 2	IPSEC TIER 2	RELATED COMPARISON
RELATED SERVICES COST COMPONENT	x	x	x
Evaluation Cost Center	x	x	x
salaries	x	x	x

Figure 47

(continued)

Related Cost Comparisons Between

IPSEC Tier 2 and IPSEC Tier 2

TYPE OF COST	COSTS OBTAINED		COMPARISONS
SPECIAL EDUCATION AND RESIDENT PER-PUPIL	BY RELATED SERVICE		
	IPSEC TIER 2	IPSEC TIER 2	RELATED COMPARISON
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Therapy Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
AGGREGATE COSTS	x	x	x

Figure 47

(continued)

Related Cost Comparisons Between

IPSEC Tier 2 and IPSEC Tier 2

TYPE OF COST	COSTS OBTAINED BY HANDICAPPING CONDITION AND ENVIRONMENT		COMPARISONS
AGGREGATE AND PER-PUPIL	INSEC TIER 1	INSEC TIER 1	RELATED COMPARISON
DISCRETE COST COMPONENT	x	x	x
Admin/Superv Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Support Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Instruction Cost Center	x	x	x
salaries	x	x	x

Figure 48

Related Cost Comparisons Between

INSEC Tier 1 and INSEC Tier 1

TYPE OF COST	COSTS OBTAINED COMPARISONS		
	BY HANDICAPPING CONDITION		
AGGREGATE AND PER-PUPIL	AND ENVIRONMENT		
	INSEC TIER 1	INSEC TIER 1	RELATED COMPARISON
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
TRANSPORTATION COST COMPONENT	x	x	x
Special Cost Center			
Contract Cost Center			
Regular Cost Center			
OVERHEAD COST COMPONENT	x	x	x
General Cost Center			
Special Cost Center			
FIXED ASSETS COST COMPONENT	x	x	x
Building Depreciation Cost Center			
Vehicle Depreciation Cost Center			
AGGREGATE COSTS	x	x	x

Figure 48

(continued)

Related Cost Comparisons Between

INSEC Tier 1 and INSEC Tier 1

TYPE OF COST	COSTS OBTAINED		COMPARISONS
PER-PUPIL	BY RELATED SERVICE		
	INSEC TIER 1	INSEC TIER 1	RELATED COMPARISON
RELATED SERVICES COST COMPONENT	x	x	x
Evaluation Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Therapy Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
AGGREGATE COSTS	x	x	x

Figure 48

(continued)

Related Cost Comparisons Between

INSEC Tier 1 and INSEC Tier 1

TYPE OF COST	COSTS OBTAINED	COMPARISONS	
SPECIAL EDUCATION AND RESIDENT AGGREGATE AND PER-PUPIL	BY HANDICAPPING CONDITION AND ENVIRONMENT		
	INSEC TIER 2	INSEC TIER 2	RELATED COMPARISON
DISCRETE COST COMPONENT	x	x	x
Admin/Superv Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Support Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Instruction Cost Center	x	x	x
salaries	x	x	x

Figure 49

Related Cost Comparisons Between

INSEC Tier 2 and INSEC Tier 2

TYPE OF COST	COSTS OBTAINED	COMPARISONS	
SPECIAL EDUCATION AND RESIDENT AGGREGATE AND PER-PUPIL	BY HANDICAPPING CONDITION AND ENVIRONMENT		
	INSEC TIER 2	INSEC TIER 2	RELATED COMPARISON
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Resident Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
TRANSPORTATION COST COMPONENT	x	x	x
Special Cost Center			
Contract Cost Center			
Regular Cost Center			

Figure 49

(continued)

Related Cost Comparisons Between

INSEC Tier 2 and INSEC Tier 2

TYPE OF COST	COSTS OBTAINED		COMPARISONS
SPECIAL EDUCATION AND RESIDENT AGGREGATE AND PER-PUPIL	BY HANDICAPPING CONDITION AND ENVIRONMENT		
	INSEC TIER 2	INSEC TIER 2	RELATED COMPARISON
OVERHEAD COST COMPONENT	x	x	x
General Cost Center			
Special Cost Center			
FIXED ASSETS COST COMPONENT	x	x	x
Building Depreciation Cost Center			
Vehicle Depreciation Cost Center			
AGGREGATE COSTS	x	x	x

TYPE OF COST	COSTS OBTAINED		COMPARISONS
SPECIAL EDUCATION AND RESIDENT PER-PUPIL	BY RELATED SERVICE		
	INSEC TIER 2	INSEC TIER 2	RELATED COMPARISON
RELATED SERVICES COST COMPONENT	x	x	x
Evaluation Cost Center	x	x	x
salaries	x	x	x

Figure 49

(continued)

Related Cost Comparisons Between

INSEC Tier 2 and INSEC Tier 2

TYPE OF COST	COSTS OBTAINED		COMPARISONS
SPECIAL EDUCATION AND RESIDENT PER-PUPIL	BY RELATED SERVICE		
	INSEC TIER 2	INSEC TIER 2	RELATED COMPARISON
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Therapy Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
AGGREGATE COSTS	x	x	x

Figure 49

(continued)

Related Cost Comparisons Between

INSEC Tier 2 and INSEC Tier 2

TYPE OF COST	COSTS OBTAINED	COMPARISONS	
SPECIAL EDUCATION ONLY	BY HANDICAPPING CONDITION		
AGGREGATE AND PER-PUPIL	AND ENVIRONMENT		
	IPSEC TIER 1	IPSEC TIER 2	RELATED COMPARISON
DISCRETE COST COMPONENT	x	x	x
Admin/Superv Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Support Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Instruction Cost Center	x	x	x
salaries	x	x	x

Figure 50

Related Cost Comparisons Between

IPSEC Tier 1 and IPSEC Tier 2

TYPE OF COST	COSTS OBTAINED BY HANDICAPPING CONDITION AND ENVIRONMENT		COMPARISONS
AGGREGATE AND PER-PUPIL	IPSEC TIER 1	IPSEC TIER 2	RELATED COMPARISON
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
TRANSPORTATION COST COMPONENT	x	x	x
Special Cost Center	x	x	x
Contract Cost Center	x	x	x
Regular Cost Center	x	x	x
OVERHEAD COST COMPONENT	x	x	x
General Cost Center	x	x	x
Special Cost Center	x	x	x
FIXED ASSETS COST COMPONENT	x	x	x
Building Depreciation Cost Center	x	x	x
Vehicle Depreciation Cost Center	x	x	x
AGGREGATE COSTS	x	x	x

Figure 50

(continued)

Related Cost Comparisons Between

IPSEC Tier 1 and IPSEC Tier 2

TYPE OF COST	COSTS OBTAINED		COMPARISONS
SPECIAL EDUCATION ONLY			
PER-PUPIL	BY RELATED SERVICE		
	IPSEC TIER 1	IPSEC TIER 2	RELATED COMPARISON
RELATED SERVICES COST COMPONENT	x	x	x
Evaluation Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
Therapy Cost Center	x	x	x
salaries	x	x	x
benefits	x	x	x
materials/supplies/texts	x	x	x
equipment	x	x	x
travel	x	x	x
contract services	x	x	x
AGGREGATE COSTS	x	x	x

Figure 50

(continued)

Related Cost Comparisons Between

IPSEC Tier 1 and IPSEC Tier 2

CHAPTER V

DISCUSSION, CONCLUSIONS, AND RECOMMENDATIONS

This study has used a research and development design to develop a field-tested framework for descriptive and comparative cost analysis of public and nonpublic special education programs. The framework was field-tested utilizing 6 sets of public and nonpublic special education programs and validated by a panel of experts. Results of the actual cost comparisons are contained in Appendix C.

The purpose of this chapter is to provide discussion and conclusions drawn from the findings. The discussion section will include an examination of the differences between the initial models developed by Salmon and Larson (1983) and the framework encompassed within this study. Recommendations for framework use and future development are offered.

Discussion

The first study objective was to determine if the framework could more accurately analyze for comparison public expenditures by LEAs for their public special education programs and nonpublic special education programs in which the LEAs had handicapped pupils enrolled. The second study objective was to determine if the framework was sufficiently common to be usable by LEAs throughout Virginia.

Framework Accuracy for Comparison Previous studies indicated that accurate analysis for comparison was contingent upon several factors (Rossmiller et al., 1970; Clemmons, 1977; Hartman, et al., 1978; Hartman, 1979; Kakalik et al., 1981; Salmon and Larson, 1983):

1. Appropriate equivalencies in cost and enrollment data.

2. Practical cost units which provide a comparative base.

3. Effective and practical cost centers.

4. Appropriate cost elements and categories which will enable effective allocation and interpretation.

5. Appropriate means of allocating elements to units in relation to cost centers.

6. An effective way of approaching equipment costs.

7. An effective way of approaching overhead costs.

8. An effective way of approaching capital depreciation costs.

9. An effective way of approaching related services costs.

10. An effective way of approaching start-up costs.

The framework, as developed through the R & D process and validated by the panel of experts, addressed 9 of the the 10 factors. Arbitrary decisions concerning both framework

development and cost allocation were minimal due to the input of the panel of experts.

In order to satisfy the first factor, appropriate equivalencies in cost and enrollment data had to be developed. Appropriate equivalencies in cost data were derived through the use of the 2 tiered 2 model framework. The previous models developed by Salmon and Larson (1983) did not include a method for analysis and comparison of residential program costs.

Systematization of costs into cost components, cost centers, and cost categories within each model assured cost equivalency. This allowed for more precision in allocating costs than the previous models developed by Salmon and Larson (1983), as the prior models did not include discrete cost component cost centers, a contract transportation cost center within the transportation cost component, and cost components for fixed assets and related services.

Appropriate equivalencies in enrollment data were achieved through the framework categorization of pupils by handicapping condition and environment. Categorization of pupils by handicapping condition and environment followed the precedent established in many other special education cost studies (Rossmiller et al., 1970; Clemmons, 1977; Hartman, et al., 1978; Hartman, 1979; Kakalik et al., 1981; Salmon and Larson, 1983). A limitation in the framework, due to the

lack of available enrollment data in the LEA, was the inability to determine related services costs by handicapping condition and environment. However, enrollment data were sufficient to obtain comparative costs by handicapping condition and environment in the discrete, transportation, overhead, and fixed assets cost components.

The second factor was satisfied through determination of practical cost units in order to provide a comparative base. The framework provided identical cost units across tiers of both models. The cost units varied by cost center according to the most practical means of allocation. Discrete cost components and related services cost components cost units were based upon percent of time for duties of positions and either a number of personnel or pupils assigned to the position. Transportation cost components, overhead cost components, and fixed assets cost components cost units were based either upon the number of pupils benefiting from the elements of cost or the number of personnel providing the service. The previous models (Salmon and Larson, 1983) were less accurate as fewer cost units could be assigned. This was due to less discrimination within and between cost components.

The third factor was the development of effective and practical cost centers. The cost centers incorporated in the framework appeared practical. Discrete cost centers were

based upon the categories of positions incorporated in special education programs. The remaining cost centers within the transportation, overhead, fixed assets, and related services cost components were based upon types of services provided. Categorical costs were effectively allocated to the cost centers in both models of the framework.

The previous models (Salmon and Larson, 1983) incorporated fewer cost centers and therefore, limited the precision in allocating costs. Cost centers were established for administration within the discrete cost components, special and regular transportation within the transportation cost components, and general and special overhead within the overhead cost components.

The fourth factor was met through the use of appropriate cost elements and cost categories to effectively allocate costs. The cost elements were dictated by the budgetary techniques utilized by the LEAs and the nonpublic school programs. The cost categories incorporated in the framework were common to all LEAs and nonpublic school programs in the study.

The models developed for the study conducted by Salmon and Larson (1983) were based upon the data available in the LEA. Less data were available therefore, less precision was obtained in allocating costs.

The fifth factor was the development of appropriate means of allocating elements to units in relation to cost centers. As mentioned above, cost elements were allocated to units in the discrete and related services cost components either by the percent of personnel time expended or the number of personnel or pupils assigned. Cost elements were allocated to units in the transportation, overhead, and fixed assets cost components based upon either the number of pupils benefiting from the service or the number of personnel providing the service.

The sixth factor was to determine an effective means of allocating equipment costs. The equipment costs were categorized and allocated to positions in the cost centers in discrete and related services cost components. Thus, equipment costs could be compared effectively between models within cost centers and cost components.

The Salmon and Larson (1983) models did not isolate related services costs. Equipment was subsumed in the discrete cost components.

The seventh factor was to determine an effective means of allocating overhead costs. The framework treated overhead costs in a separate cost component. The categories of cost in the overhead component were limited due to the identification and allocation of the majority of costs to specific cost components. Overhead costs were allocated to

special overhead and general overhead cost centers. Overhead costs could be derived by handicapping condition and environment for effective comparison.

In contrast, overhead costs in the models developed by Salmon and Larson (1983) contained many categories of cost. In general, the greater the number of costs subsumed in the overhead cost component, the less precise the allocation of costs in other components and thus, the less accurate the models.

The eighth factor was to determine an effective means of allocating fixed assets costs. As with the overhead costs, the framework treated fixed assets costs as a separate cost component. Depreciation costs were allocated to building and vehicle cost centers. A limitation in the framework was contained in the vehicle cost center. Data were not available concerning depreciation of vehicles other than school buses. Therefore, vehicle depreciation in both models of the framework was slightly understated. Fixed assets costs could be derived by handicapping condition and environment for effective comparison.

The models developed by Salmon and Larson (1983) did not contain a fixed assets cost component. Fixed assets were subsumed in the overhead cost component.

The ninth factor was to determine an effective means of allocating related services costs. The framework treated

each related service as an independent cost component. Costs were allocated by cost units to categories within cost centers based upon time for duties of the position. As mentioned previously, a limitation in the related services components was that costs by handicapping condition and environment by each related service could not be obtained. The LEAs in the sample did not have data concerning the number of pupils receiving each related service by handicapping condition and environment. Thus, a total cost for each related service was unobtainable. However, per-pupil costs for each related service were obtained from the framework.

Another limitation of the framework in the related services cost component was some related services costs were subsumed in the discrete cost components. Specifically, administration/supervision costs attributed to a related service were allocated the administration/supervision cost centers within the discrete cost components in both models.

The Salmon and Larson (1983) models did not contain a related services cost component. Related services costs were subsumed in the overhead and discrete cost components.

The final factor was to determine an effective means of allocating start-up costs. The expert panel determined that start-up costs were one time expenditures that varied between LEAs and between nonpublic programs. The relative age of a

specific program could have a major impact on the cost of the program. Therefore, the expert panel concluded that start-up costs should be calculated using memorandum accounting and determined after cost comparisons were performed. Thus, start-up costs were not incorporated into the framework.

The study performed by Salmon and Larson (1983) attempted to obtain a method to determine if start-up costs would be prohibitive to program initiation. An arbitrary percentage of the total per-pupil public program costs were allocated for start-up costs. Adding the start-up costs to the total per-pupil costs yielded a figure that was compared to the per-pupil nonpublic program costs. The method was a gross estimate at best.

Framework Commonality The expert panel determined that framework commonality was contingent upon 6 factors:

1. Categories of school districts (city and county) in Virginia.

2. Population levels (low, medium, high) of the cities and counties in Virginia.

3. Types of special education environments (self-contained day and residential) contained in school districts in Virginia.

4. Categories of nonpublic schools (profit and nonprofit) approved by the Virginia State Department of Education.

5. Types of nonpublic school environments (self-contained day and residential) approved by the Virginia State Department of Education.

6. Categories of handicapping conditions of pupils (SED, SLD, MHTMR, MH) placed in public programs and nonpublic schools by the LEAs in Virginia.

The field-testing of the framework addressed each factor. The method of sample selection enabled the criteria for commonality to be met.

The first factor was to develop the framework so that it was applicable to the 2 types of LEAs in Virginia. LEAs in Virginia were organized as either county units or a city units. The framework was field-tested in 3 county LEAs and 3 city LEAs.

The second factor was to insure applicability of the framework to the varying population levels of the counties and cities in Virginia. Of the 3 county LEAs utilized to field-test the framework, 1 had a low population level, 1 had a medium population level, and 1 had a high population level. Similarly, of the three city LEAs utilized to field-test the framework, 1 had a low population level, 1 had a medium population level, and 1 had a high population level.

The third factor was to develop a framework that was applicable to the types of special education environments within the LEAs throughout Virginia. LEAs in Virginia

utilized resource room environments, self-contained day environments, and residential environments. Of the 6 LEAs utilized to field-test the framework, 5 LEAs operated self-contained day environments and 1 LEA operated a residential environment. Resource room environments were not incorporated in the study as there were no comparable environments utilized by nonpublic school programs.

The fourth factor was to develop a framework that was applicable to the categories of nonpublic special education programs approved by Virginia for use by its LEAs. Of the 10 nonpublic special education programs utilized to field-test the framework, 7 were nonprofit organizations and 3 were profit organizations.

The fifth factor was to develop a framework that was applicable to the varying types of special education environments provided in the nonpublic special education programs. Self-contained day and residential environments were utilized by the nonpublic special education programs in Virginia. Of the 10 nonpublic special education programs used to field-test the framework, 3 were self-contained day environments and 7 were residential environments.

The final factor was to make the framework applicable to public and nonpublic programs serving a variety of handicapping conditions. The framework was field-tested in public and nonpublic MH, MHTMR, SED, and SLD programs.

An additional factor of format was considered. The framework format was very complex. The framework user should have knowledge of special education budgetary procedures. Further, it would be difficult and time consuming to perform the necessary calculations without data processing capability.

Conclusions

The following conclusions can be made relative to this study.

1. The framework provides for a more precise analysis of public special education costs than previous models.

2. The framework provides for more accurate analysis of the costs to the LEA for nonpublic special education programs than previous models.

3. The structure of the framework provides a base for comparison between the public costs for special education programs and the costs to the public for nonpublic special education programs.

4. The framework is sufficiently common to be utilized by LEAs in Virginia to analyze the public costs for special education.

5. The framework is sufficiently common to be utilized by the LEAs in Virginia to analyze the costs to the public for the nonpublic special education programs approved by Virginia.

6. The framework requires very complex calculations in order to obtain sufficient data necessary to acquire costs for comparison.

Recommendations for Further Framework Development

The next step in the research process is to test the applicability of the framework to LEAs and nonpublic schools not addressed in this study. Additionally, the framework should be field-tested with the other public residential program in Virginia. Finally, the framework may be field-tested within LEAs which provide other handicapping conditions and environments. Based upon further field-testing framework revision may include:

1. The inclusion of related services costs by handicapping condition and environment.

2. The development of a start-up cost component to be utilized after costs have been compared.

3. The development of user friendly software to ease framework computation and time consumption.

4. The development of a less precise, less complex version of the framework which may be utilized for gross estimates of costs for comparison by LEAs that determine the framework computation is time inefficient.

Recommendations for Use of the Framework

Federal law mandates that handicapped pupils placed in nonpublic schools by a public agency receive special

education and related services at no cost to their parent(s). Special education programs are high cost programs. Since fiscal accountability is essential in special education, the following recommendations for use of the framework are made:

1. LEAs should use the framework to analyze their costs for public special education programs by handicapping condition and environment and their costs for nonpublic special education programs by handicapping condition and environment. Cost comparisons may be made in 2 ways. First, direct comparisons may be made utilizing the IPSEC model Tier 1 and the INSEC model Tier 1 to compare day programs. Direct comparisons also may be made using the IPSEC model Tier 2 and the INSEC model Tier 2 to compare residential programs. Second, indirect comparisons may be made utilizing the IPSEC model Tier 1 and the INSEC model Tier 2 to compare public day program costs to the day program costs to the LEA for a nonpublic residential program.

2. LEAs may want to use the framework for related cost comparisons among programs within the LEAs. The IPSEC model Tier 1 and/or 2 may be used depending upon the environment of the program under study.

3. LEAs may want use the framework for related comparisons of public programs among LEAs. As with comparisons among programs within LEAs, the IPSEC model Tier

1 and/or 2 may be used depending upon the environment of the program under study.

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APPENDICIES

Appendix A

POPULATION LEVEL RANKING OF COUNTIES AND CITIES IN VIRGINIA

TABLE OF COUNTY AND INDEPENDENT CITY DENSITY LEVELS

(By School Division)

(Adapted from: County and City Data Book 1977, Department of Commerce, U.S. Census Bureau)

County	Area Square Miles	Population 7-1-1975	Population Rank	Population Levels
Accomack	476	30,760	26	M
Albemarle	740	45,703	14	M
Alleghany	448	17,868	48	L
Amelia	366	8,534	79	L
Amherst	470	27,555	30	M
Appomattox	345	11,139	69	L
Arlington	26	155,518	3	H
Augusta	986	50,650	11	M
Bath	540	5,303	93	L
Bedford	734	35,311	20	M
Bland	369	5,596	90	L
Botetourt	548	20,605	41	M
Brunswick	579	15,930	56	L
Buchanan	508	34,582	21	M
Buckingham	582	11,205	68	L
Campbell	529	41,227	17	M

Note:
High Level: 1-10
Medium Level: 11-45
Low Level: 45-94

County	Area Square Miles	Population 7-1-1975	Population Rank	Population Level
Caroline	545	15,910	57	L
Carroll	494	24,056	36	M
Charles City	181	6,752	86	L
Charlotte	470	12,843	63	L
Chesterfield	442	103,240	5	H
Clarke	174	8,703	78	L
Craig	336	3,822	94	L
Culpepper	389	20,807	40	M
Cumberland	291	7,245	84	L
Dickenson	332	18,381	47	L
Dinwiddie	507	20,998	39	M
Essex	250	8,089	82	L
Fairfax	399	512,915	1	H
Fauquier	660	38,763	19	M
Floyd	383	10,302	71	L
Fluvanna	288	8,838	77	L
Franklin	716	31,557	24	M
Frederick	405	27,359	31	M
Giles	363	16,484	52	L
Gloucester	228	17,215	50	L

Note:
High Level: 1-10
Medium Level: 11-45
Low Level 46-

County	Area Square Miles	Population 7-1-1975	Population Rank	Population Level
Goochland	289	11,050	70	M
Grayson	452	15,387	59	L
Green	153	6,437	88	M
Greenville/ Emporia	301	12,818	64	M
Halifax	796	30,357	28	M
Hanover	465	45,397	13	M
Henrico	229	167,728	2	H
Henry	381	55,650	9	H
Highland	416	2,597	95	L
Isle of Wight	317	19,806	42	M
James City	152	17,840	49	L
King and Queen	318	5,381	92	L
King George	176	9,129	75	L
King William/ West Point	278	8,134	81	L
Lancaster	137	9,828	73	L
Lee	438	24,083	35	M
Loudoun	517	48,828	12	M
Louisa	517	16,437	53	L
Lunenburg	442	12,387	65	L

Note:
High Level: 1-10
Medium Level: 11-45
Low Level: 45-94

County	Area Square Miles	Population 7-1-1975	Population Rank	Population Levels
Madison	327	9,920	72	L
Mathews	89	8,232	80	L
Mecklenburg	612	29,708	29	M
Middlesex	130	7,077	85	L
Montgomery	394	56,916	8	H
Nelson	471	11,794	66	L
New Kent	210	7,351	83	L
Northhampton	220	15,122	60	L
Northumberland	190	9,460	74	L
Nottoway	308	13,974	61	L
Orange	355	15,744	58	L
Page	316	18,436	45	M
Patrick	464	16,122	55	L
Pittsylvania	1,001	63,820	7	H
Powhatan	269	9,033	76	L
Prince Edward	357	16,178	54	L
Prince George	276	18,451	43	M
Prince William	347	123,376	4	H
Pulaski	328	32,553	22	M
Rappanhannock	267	5,745	89	L

Note:
High Level: 1-10
Medium Level: 11-45
Low Level: 45-94

County	Area Square Miles	Poupulation 7-1-1975	Population Rank	Population Levels
Richmond	190	6,540	87	L
Roanoke/Salem	276	87,009	6	H
Rockbridge	601	16,920	51	L
Rockingham	865	53,135	10	H
Russell	483	26,142	32	M
Scott	539	25,204	34	M
Shenandoah	507	25,679	33	M
Smyth	435	32,249	23	M
Southampton	602	18,403	46	L
Spotsylvania	409	22,685	38	M
Stafford	270	30,985	25	M
Surry	277	5,553	91	L
Sussex	494	11,209	67	L
Tazewell	522	45,660	15	M
Warren	219	18,449	44	M
Washington	574	39,354	18	M
Westmoreland	229	13,443	62	L
Wise	412	41,638	16	M
Wythe	460	23,429	37	M
York	129	30,434	27	M

Note:
High Level: 1-10
Medium Level: 11-45
Low Level: 45-94

City	Area Square Miles	Population 7-1-1975	Population Rank	Population Levels
Alexandria	15	105,220	7	H
Bristol	4	22,716	16	M
Buena Vista	3	6,683	36	L
Charlottesville	10	41,655	14	M
Chesapeake	341	104,459	8	H
Colonial Heights	8	17,472	22	L
Covington	4	9,512	29	L
Danville	17	45,563	12	M
Fairfax	6	21,858	17	M
Falls Church	2	10,360	28	L
Franklin	4	7,258	33	L
Fredericksburg	6	16,321	24	L
Galax	7	6,699	35	L
Hampton	55	125,013	5	H
Harrisonburg	6	19,318	20	M
Hopewell	9	23,580	15	M
Lexington	3	7,645	31	L

Note:
High Level: 1-10
Medium Level: 11-20
Low Level: 21-37

City	Area Square Miles	Population 7-1-1975	Population Rank	Population Levels
Lynchburg	25	63,066	10	H
Manassas	2	13,041	25	L
Manassas Park	1	9,215	30	L
Martinsville	11	18,764	21	L
Newport News	69	138,760	4	H
Norfolk	53	286,694	1	H
Norton	4	4,460	37	L
Petersburg	8	45,245	13	M
Poquoson	17	7,317	32	L
Portsmouth	29	108,674	6	H
Radford	5	11,894	26	L
Richmond	60	232,652	2	H
Roanoke	27	100,585	9	H
South Boston	5	6,920	34	L
Staunton	9	21,423	18	M
Suffolk	410	49,210	11	M
Virginia Beach	259	213,954	3	H
Wyanesboro	7	16,529	23	L
Williamsburg	5	10,641	27	L
Winchester	3	21,375	19	M
STATE TOTALS	39,780	4,980,570	125	

Note:
High Level: 1-10
Medium Level: 11-20
Low Level: 21-37

Appendix B

CONTENT AND FORMAT CRITERIA WORKSHEET

CONTENT AND FORMAT CRITERIA WORKSHEET

1. Content:

   A. Do the cost elements enable effective allocation and interpretation?
   _____ Yes
   _____ No
   Comment:

   B. Do the cost categories enable effective allocation and interpretation?
   _____ Yes
   _____ No
   Comment:

   C. Are the cost centers practical?
   _____ Yes
   _____ No
   Comment:

   D. Are the means of allocating cost elements to units in relation to cost centers appropriate?
   _____ Yes
   _____ No
   Comment:

   E. Are cost components practical?
   _____ Yes
   _____ No
   Comment:

   F. Are cost categories, centers, and components comparable between models of the framework?
   _____ Yes
   _____ No
   Comment:

2. FORMAT:

A. Does the framework follow a logical sequence?
_____ Yes
_____ No
Comment:

B. Is common terminology used in the framework?
_____ Yes
_____ No
Comment:

C. Are definitions provided when necessary?
_____ Yes
_____ No
Comment:

3. Additional comments concerning the overall content and format of the framework.

Appendix C

COST COMPARISON RESULTS

Herein are tables containing results of the cost comparisons calculated using the framework for cost analysis and comparison of public and nonpublic special education programs. All data was obtained for Fiscal Year 1983. Persons interested in obtaining the raw data collected for this study may contact:

Jeffrey B. Larson
190 Genesee Park Blvd.
Rochester, NY 14619-2406

Tables 1-3 contain per-pupil indirect cost comparisons for Set 1: High County LEA MH Self-Contained Day Program and Residential MH Nonpublic Program. Data within the tables were calculated by using IPSEC tier 1 and INSEC tier 2 of the framework.

Table 1

Set 1 Indirect Cost Comparisons

Per-Pupil Costs for High County LEA

MH Self-Contained Day Program and

Residential MH Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
DISCRETE COST COMPONENT TOTAL	8,476	6,990
Admin/Superv Cost Center Total	703	681
salaries	695	567
materials/supplies/texts	0	21
equipment	0	2
travel	8	18
contract services	0	78
Support Cost Center Total	523	310
salaries	523	157
materials/supplies/texts	0	150
equipment	0	3
travel	0	0
contract services	0	0
Instruction Cost Center Total	7,250	5,434
salaries	7,125	5,118

[1]Costs are rounded to the nearest whole dollar amount.

Table 1
(continued)

Set 1 Indirect Cost Comparisons

Per-Pupil Costs for High County LEA

MH Self-Contained Day Program and

Residential MH Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
materials/supplies/texts	100	241
equipment	11	7
travel	14	9
contract services	0	0
Resident Cost Center Total		565
salaries		551
materials/supplies/texts		8
equipment		0
travel		1
contract services		5
Total salaries	8,344	6,629
Total materials/supplies/texts	100	239
Total equipment	11	12
Total travel	21	28
Total contract services	0	83

[1]Costs are rounded to the nearest whole dollar amount.

Table 1
(continued)

Set 1 Indirect Cost Comparisons

Per-Pupil Costs for High County LEA

MH Self-Contained Day Program and

Residential MH Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
DISCRETE COST COMPONENT TOTAL	8,476	6,990
TRANSPORT COST COMPONENT TOTAL	1,307	1,325
OVERHEAD COST COMPONENT TOTAL	548	2,508
FIXED ASSETS COST COMPONENT TOTAL	209	486
AGGREGATE COSTS TOTAL	10,540	11,320

[1]Costs are rounded to the nearest whole dollar amount.

Table 2

Set 1 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Residential MH Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHOLOGICAL SERVICES		
Evaluation Cost Center Total	309	21
salaries	289	21
materials/supplies/texts	6	0
equipment	0	0
travel	14	0
contract services	0	0
Therapy Cost Center	449	187
salaries	420	184
materials/supplies/texts	9	1
equipment	0	1
travel	20	1
contract services	0	0

[1]Costs are rounded to the nearest whole dollar amount.

Table 2
(continued)

Set 1 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Residential MH Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHOLOGICAL SERVICES AGGREGATE		
salaries	304	205
materials/supplies/texts	6	1
equipment	0	1
travel	15	1
contract services	0	0
Total	325	208

[1]Costs are rounded to the nearest whole dollar amount.

Table 2
(continued)

Set 1 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Residential MH Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SOCIAL WORK SERVICES		
Evaluation Cost Center Total	126	3
salaries	125	2
materials/supplies/texts	0	0
equipment	0	0
travel	1	1
contract services	0	0
Therapy Cost Center	123	25
salaries	122	23
materials/supplies/texts	0	1
equipment	0	0
travel	1	0
contract services	0	1

[1]Costs are rounded to the nearest whole dollar amount.

Table 2
(continued)

Set 1 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Residential MH Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SOCIAL WORK SERVICES AGGREGATE		
salaries	123	25
materials/supplies/texts	0	0
equipment	0	1
travel	1	1
contract services	0	1
Total	124	28

[1]Costs are rounded to the nearest whole dollar amount.

Table 2
(continued)

Set 1 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Residential MH Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SPEECH AND LANGUAGE SERVICES		
Evaluation Cost Center Total	54	49
salaries	50	48
materials/supplies/texts	1	1
equipment	0	0
travel	3	1
contract services	0	0
Therapy Cost Center	344	196
salaries	321	190
materials/supplies/texts	4	4
equipment	0	0
travel	18	2
contract services	0	0

[1]Costs are rounded to the nearest whole dollar amount.

Table 2
(continued)

Set 1 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Residential MH Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SPEECH AND LANGUAGE SERVICES AGGREGATE		
salaries	171	238
materials/supplies/texts	2	5
equipment	0	0
travel	10	2
contract services	0	0
Total	183	245

[1]Costs are rounded to the nearest whole dollar amount.

Table 2
(continued)

Set 1 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Residential MH Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PHYSICAL THERAPY SERVICES		
Evaluation Cost Center Total	28	53
salaries	0	52
materials/supplies/texts	0	0
equipment	0	0
travel	0	1
contract services	28	0
Therapy Cost Center	414	476
salaries	0	450
materials/supplies/texts	0	19
equipment	0	1
travel	0	2
contract services	414	4

[1]Costs are rounded to the nearest whole dollar amount.

Table 2
(continued)

Set 1 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Residential MH Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PHYSICAL THERAPY SERVICES AGGREGATE		
salaries	0	500
materials/supplies/texts	0	21
equipment	0	1
travel	0	2
contract services	217	5
Total	217	529
RELATED SERVICES AGGREGATE COSTS		
Evaluation	517	126
Therapy	1,329	884
Aggregate	848	1,010

[1]Costs are rounded to the nearest whole dollar amount.

Table 3

Set 1 Indirect Cost Comparisons

Per-Pupil Aggregate Costs for High County LEA

MH Self-Contained Day Program and

Residential MH Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
DISCRETE COST COMPONENT TOTAL	8,476	6,990
TRANSPORT COST COMPONENT TOTAL	1,307	1,325
OVERHEAD COST COMPONENT TOTAL	548	2,508
FIXED ASSETS COST COMPONENT TOTAL	209	486
COMPONENT COSTS TOTAL	10,540	11,320
RELATED SERVICES COMPONENT TOTAL	848	1,010

[1]Costs are rounded to the nearest whole dollar amount.

Tables 4-6 contain per-pupil direct cost comparisons for Set 1: High County LEA SLD Self-Contained Day Program and Day SLD A Nonpublic Program. Data within the tables were calculated by using IPSEC tier 1 and INSEC tier 1 of the framework.

Table 4

Set 1 Direct Cost Comparisons

Per-Pupil Costs for High County LEA

SLD Self-Contained Day Program and

Day SLD A Nonpublic Program[1]

SPECIAL EDUCATION ONLY TYPE OF COST	IPSEC TIER 1	INSEC TIER 1
DISCRETE COST COMPONENT TOTAL	2,567	2,942
Admin/Superv Cost Center Total	123	523
salaries	118	473
materials/supplies/texts	0	16
equipment	0	0
travel	5	13
contract services	0	21
Support Cost Center Total	41	453
salaries	41	356
materials/supplies/texts	0	95
equipment	0	0
travel	0	0
contract services	0	2
Instruction Cost Center Total	2,403	1,966
salaries	2,360	1,927

[1]Costs are rounded to the nearest whole dollar amount.

Table 4
(continued)

Set 1 Direct Cost Comparisons

Per-Pupil Costs for High County LEA

SLD Self-Contained Day Program and

Day SLD A Nonpublic Program[1]

SPECIAL EDUCATION ONLY TYPE OF COST	IPSEC TIER 1	INSEC TIER 1
materials/supplies/texts	41	24
equipment	0	0
travel	2	0
contract services	0	15
Total salaries	2,520	2,757
Total materials/supplies/texts	41	134
Total equipment	0	0
Total travel	6	13
Total contract services	0	38
TOTAL DISCRETE COSTS	2,567	2,942

[1]Costs are rounded to the nearest whole dollar amount.

Table 4
(continued)

Set 1 Direct Cost Comparisons

Per-Pupil Costs for High County LEA

SLD Self-Contained Day Program and

Day SLD A Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
DISCRETE COST COMPONENT TOTAL	2,567	2,942
TRANSPORT COST COMPONENT TOTAL	106	290
OVERHEAD COST COMPONENT TOTAL	548	1,434
FIXED ASSETS COST COMPONENT TOTAL	209	231
AGGREGATE COSTS TOTAL	3,430	4,897

[1]Costs are rounded to the nearest whole dollar amount.

Table 5

Set 1 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Day SLD A Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
PSYCHOLOGICAL SERVICES[2]		
Evaluation Cost Center Total	309	
salaries	289	
materials/supplies/texts	6	
equipment	0	
travel	14	
contract services	0	
Therapy Cost Center	449	
salaries	420	
materials/supplies/texts	9	
equipment	0	
travel	20	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD A provided no related services.

Table 5
(continued)

Set 1 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Day SLD A Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
PSYCHOLOGICAL SERVICES AGGREGATE[2]		
salaries	304	
materials/supplies/texts	6	
equipment	0	
travel	15	
contract services	0	
Total	325	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD A provided no related services.

Table 5
(continued)

Set 1 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Day SLD A Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
SOCIAL WORK SERVICES[2]		
Evaluation Cost Center Total	126	
salaries	125	
materials/supplies/texts	0	
equipment	0	
travel	1	
contract services	0	
Therapy Cost Center	123	
salaries	122	
materials/supplies/texts	0	
equipment	0	
travel	1	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD A provided no related services.

Table 5
(continued)

Set 1 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Day SLD A Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
SOCIAL WORK SERVICES AGGREGATE[2]		
salaries	123	
materials/supplies/texts	0	
equipment	0	
travel	1	
contract services	0	
Total	124	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD A provided no related services.

Table 5
(continued)

Set 1 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Day SLD A Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
SPEECH AND LANGUAGE SERVICES[2]		
Evaluation Cost Center Total	54	
salaries	50	
materials/supplies/texts	1	
equipment	0	
travel	3	
contract services	0	
Therapy Cost Center	344	
salaries	321	
materials/supplies/texts	4	
equipment	0	
travel	18	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD A provided no related services.

Table 5
(continued)

Set 1 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

High County LEA and

Day SLD A Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
SPEECH AND LANGUAGE SERVICES AGGREGATE[2]		
salaries	171	
materials/supplies/texts	2	
equipment	0	
travel	10	
contract services	0	
Total	183	
RELATED SERVICES AGGREGATE COSTS		
Evaluation	489	
Therapy	915	
Aggregate	631	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD A provided no related services.

Table 6

Set 1 Direct Cost Comparisons

Per-Pupil Aggregate Costs for High County LEA

SLD Self-Contained Day Program and

Day SLD A Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
DISCRETE COST COMPONENT TOTAL	2,567	2,942
TRANSPORT COST COMPONENT TOTAL	106	290
OVERHEAD COST COMPONENT TOTAL	548	1,434
FIXED ASSETS COST COMPONENT TOTAL	209	231
COMPONENT COSTS TOTAL	3,430	4,897
RELATED SERVICES COMPONENT TOTAL[2]	631	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD A did not provide related services.

Tables 7-9 contain per-pupil direct cost comparisons for Set 2: Medium County LEA SED Residential Program and Residential SED A Nonpublic Program. Data within the tables were calculated by using IPSEC tier 2 and INSEC tier 2 of the framework.

Table 7

Set 2 Direct Cost Comparisons

Per-Pupil Costs for Medium County LEA

SED Residential Program and

Residential SED A Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
DISCRETE COST COMPONENT TOTAL	10,367	13,082
Admin/Superv Cost Center Total	2,924	1,837
special education salaries	2,132	734
resident salaries	734	652
special education materials/supplies/texts	40	202
resident materials/supplies/texts	17	179
special education equipment	0	0
resident equipment	0	0
special education travel	0	16
resident travel	0	14
special education contract services	0	21
resident contract services	0	19

[1]Costs are rounded to the nearest whole dollar amount.

Table 7
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs for Medium County LEA

SED Residential Program and

Residential SED A Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
Support Cost Center Total	199	710
special education salaries	197	312
resident salaries	2	307
special education materials/supplies/texts	0	46
resident materials/supplies/texts	0	45
special education equipment	0	0
resident equipment	0	0
special education travel	0	0
resident travel	0	0
special education contract services	0	0
resident contract services	0	0

[1]Costs are rounded to the nearest whole dollar amount.

Table 7
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs for Medium County LEA

SED Residential Program and

Residential SED A Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
Instruction Cost Center Total	4,104	7,456
special education salaries	3,600	4,729
resident salaries	0	834
special education materials/supplies/texts	106	1,217
resident materials/supplies/texts	0	215
special education equipment	0	0
resident equipment	0	0
special education travel	0	0
resident travel	0	0
special education contract service	399	392
resident contract services	0	69

[1]Costs are rounded to the nearest whole dollar amount.

Table 7
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs for Medium County LEA

SED Residential Program and

Residential SED A Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
Resident Cost Center Total	3,140	3,079
special education salaries	0	78
resident salaries	3,011	1,478
special education materials/supplies/texts	0	70
resident materials/supplies/texts	129	1,331
special education equipment	0	0
resident equipment	0	0
special education travel	0	0
resident travel	0	0
special education contract services	0	6
resident contract services	0	116

[1]Costs are rounded to the nearest whole dollar amount.

Table 7
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs for Medium County LEA

SED Residential Program and

Residential SED A Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
DISCRETE COST COMPONENT TOTAL	10,367	13,082
special education salaries	5,929	5,853
resident salaries	3,747	3,273
special education materials/supplies/texts	146	1,534
resident materials/supplies/texts	145	1,770
special education equipment	0	0
resident equipment	0	0
special education travel	0	16
resident travel	0	14
special education contract service	399	419
resident contract services	0	203

[1]Costs are rounded to the nearest whole dollar amount.

Table 7
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs for Medium County LEA

SED Residential Program and

Residential SED A Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
DISCRETE COST COMPONENT TOTAL	10,367	13,082
Special Education Discrete Costs	6,474	7,823
Resident Discrete Costs	3,893	5,260
TRANSPORT COST COMPONENT TOTAL	833	833
Special Education Transport Costs	723	723
Resident Transport Costs	110	110
OVERHEAD COST COMPONENT TOTAL	348	3,441
Special Education Overhead Costs	87	1,937
Resident Overhead Costs	261	1,504
FIXED ASSETS COST COMPONENT TOTAL	154	467
Special Education Fixed Asset Costs	91	278
Resident Fixed Asset Costs	63	189
AGGREGATE COSTS TOTAL	11,702	17,823
Special Education Aggregate Costs	7,375	10,760
Resident Aggregate Costs	4,327	7,063

[1]Costs are rounded to the nearest whole dollar amount.

Table 8

Set 2 Direct Cost Comparisons

Per-Pupil Costs Related Services for

Medium County LEA and

Residential SED A Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
RELATED SERVICES[2]		
PSYCHOLOGICAL SERVICES	281	
Evaluation Costs	76	
Special Education Costs	76	
Resident Costs	0	
Therapy Costs	867	
Special Education Costs	867	
Resident Costs	0	
SOCIAL WORK SERVICES	540	
Evaluation Costs	162	
Special Education Costs	162	
Resident Costs	0	
Therapy Costs	918	
Special Education Costs	918	
Resident Costs	0	

[1]Costs are rounded to the nearest whole dollar amount.
[2]Residential SED A provided no related services.

Table 8
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs Related Services for

Medium County LEA and

Residential SED A Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
RELATED SERVICES[2]		
VISITING TEACHER SERVICES	165	
Evaluation Costs	165	
Special Education Costs	165	
Resident Costs	0	
Therapy Costs	0	
Special Education Costs	0	
Resident Costs	0	
DIAGNOSTIC SERVICES	219	
Evaluation Costs	219	
Special Education Costs	219	
Resident Costs	0	
Therapy Costs	0	
Special Education Costs	0	
Resident Costs	0	

[1]Costs are rounded to the nearest whole dollar amount.
[2]Residential SED A provided no related services.

Table 8
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs Related Services for

Medium County LEA and

Residential SED A Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
RELATED SERVICES[2]		
SPEECH AND LANGUAGE SERVICES	133	
Evaluation Costs	32	
Special Education Costs	32	
Resident Costs	0	
Therapy Costs	256	
Special Education Costs	256	
Resident Costs	0	
MEDICAL SERVICES	15	
Evaluation Costs	15	
Special Education Costs	15	
Resident Costs	0	
Therapy Costs	0	
Special Education Costs	0	
Resident Costs	0	

[1]Costs are rounded to the nearest whole dollar amount.
[2]Residential SED A provided no related services.

Table 8
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs Related Services for

Medium County LEA and

Residential SED A Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
RELATED SERVICES[2]		
RELATED SERVICES COSTS TOTAL	1,353	
Evaluation Costs	669	
Special Education Costs	669	
Resident Costs	0	
Therapy Costs	2,041	
Special Education Costs	2,041	
Resident Costs	0	

[1]Costs are rounded to the nearest whole dollar amount.
[2]Residential SED A provided no related services.

Table 9

Set 2 Direct Cost Comparisons

Per-Pupil Aggregate Costs for Medium County LEA

SED Residential Program and

Residential SED A Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
DISCRETE COST COMPONENT TOTAL	10,367	13,082
Special Education Discrete Costs	6,474	7,823
Resident Discrete Costs	3,893	5,260
TRANSPORT COST COMPONENT TOTAL	833	833
Special Education Transport Costs	723	723
Resident Transport Costs	110	110
OVERHEAD COST COMPONENT TOTAL	348	3,441
Special Education Overhead Costs	87	1,937
Resident Overhead Costs	261	1,504
FIXED ASSETS COST COMPONENT TOTAL	154	467
Special Education Fixed Asset Costs	91	278
Resident Fixed Asset Costs	63	189
AGGREGATE COSTS TOTAL	11,702	17,823
Special Education Aggregate Costs	7,375	10,760
Resident Aggregate Costs	4,327	7,063
RELATED SERVICES COMPONENT TOTAL[2]	1,353	
Special Education Costs	1,353	
Resident Costs	0	

[1]Costs are rounded to the nearest whole dollar amount.
[2]Residential SED A does not provide related services.

Tables 10-12 contain per-pupil direct cost comparisons for Set 2: Medium County LEA SED Residential Program and Residential SED B Nonpublic Program. Data within the tables were calculated by using IPSEC tier 2 and INSEC tier 2 of the framework.

Table 10

Set 2 Direct Cost Comparisons

Per-Pupil Costs for Medium County LEA

SED Residential Program and

Residential SED B Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
DISCRETE COST COMPONENT TOTAL	10,367	13,119
Admin/Superv Cost Center Total	2,924	3,871
special education salaries	2,132	1,887
resident salaries	734	1,724
special education materials/supplies/texts	40	35
resident materials/supplies/texts	17	32
special education equipment	0	0
resident equipment	0	0
special education travel	0	0
resident travel	0	0
special education contract services	0	111
resident contract services	0	102

[1]Costs are rounded to the nearest whole dollar amount.

Table 10
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs for Medium County LEA

SED Residential Program and

Residential SED B Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
Support Cost Center Total	199	1,874
special education salaries	197	530
resident salaries	2	354
special education materials/supplies/texts	0	594
resident materials/supplies/texts	0	396
special education equipment	0	0
resident equipment	0	0
special education travel	0	0
resident travel	0	0
special education contract services	0	0
resident contract services	0	0

[1]Costs are rounded to the nearest whole dollar amount.

Table 10
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs for Medium County LEA

SED Residential Program and

Residential SED B Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
Instruction Cost Center Total	4,104	3,686
special education salaries	3,600	3,136
resident salaries	0	64
special education materials/supplies/texts	106	229
resident materials/supplies/texts	0	4
special education equipment	0	3
resident equipment	0	0
special education travel	0	0
resident travel	0	0
special education contract service	399	243
resident contract services	0	5

[1]Costs are rounded to the nearest whole dollar amount.

Table 10
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs for Medium County LEA

SED Residential Program and

Residential SED B Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
Resident Cost Center Total	3,140	3,688
special education salaries	0	51
resident salaries	3,011	2,501
special education materials/supplies/texts	0	14
resident materials/supplies/texts	129	666
special education equipment	0	0
resident equipment	0	13
special education travel	0	0
resident travel	0	0
special education contract services	0	9
resident contract services	0	434

[1]Costs are rounded to the nearest whole dollar amount.

Table 10
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs for Medium County LEA

SED Residential Program and

Residential SED B Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
DISCRETE COST COMPONENT TOTAL	10,367	13,119
special education salaries	5,929	5,584
resident salaries	3,747	4,643
special education materials/supplies/texts	146	873
resident materials/supplies/texts	145	1,099
special education equipment	0	4
resident equipment	0	13
special education travel	0	0
resident travel	0	0
special education contract service	399	363
resident contract services	0	541

[1]Costs are rounded to the nearest whole dollar amount.

Table 10
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs for Medium County LEA

SED Residential Program and

Residential SED B Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
DISCRETE COST COMPONENT TOTAL	10,367	13,119
Special Education Discrete Costs	6,474	6,823
Resident Discrete Costs	3,893	6,296
TRANSPORT COST COMPONENT TOTAL	833	874
Special Education Transport Costs	723	723
Resident Transport Costs	110	151
OVERHEAD COST COMPONENT TOTAL	348	3,094
Special Education Overhead Costs	87	1,515
Resident Overhead Costs	261	1,579
FIXED ASSETS COST COMPONENT TOTAL	154	1,274
Special Education Fixed Asset Costs	91	674
Resident Fixed Asset Costs	63	600
AGGREGATE COSTS TOTAL	11,702	18,361
Special Education Aggregate Costs	7,375	9,735
Resident Aggregate Costs	4,327	8,626

[1]Costs are rounded to the nearest whole dollar amount.

Table 11

Set 2 Direct Cost Comparisons

Per-Pupil Costs Related Services for

Medium County LEA and

Residential SED B Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
RELATED SERVICES		
PSYCHOLOGICAL SERVICES	281	2,400
Evaluation Costs	76	1,200
Special Education Costs	76	360
Resident Costs	0	840
Therapy Costs	867	1,200
Special Education Costs	867	360
Resident Costs	0	840
SOCIAL WORK SERVICES[2]	540	
Evaluation Costs	162	
Special Education Costs	162	
Resident Costs	0	
Therapy Costs	918	
Special Education Costs	918	
Resident Costs	0	

[1]Costs are rounded to the nearest whole dollar amount.
[2]Residential SED B provided no social work services.

Table 11
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs Related Services for

Medium County LEA and

Residential SED B Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
RELATED SERVICES		
VISITING TEACHER SERVICES[2]	165	
Evaluation Costs	165	
Special Education Costs	165	
Resident Costs	0	
Therapy Costs	0	
Special Education Costs	0	
Resident Costs	0	
DIAGNOSTIC SERVICES[3]	219	
Evaluation Costs	219	
Special Education Costs	219	
Resident Costs	0	
Therapy Costs	0	
Special Education Costs	0	
Resident Costs	0	

[1]Costs are rounded to the nearest whole dollar amount.
[2]Residential SED B provided no visiting teacher services.
[3]Residential SED B provided no diagnostic services.

Table 11
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs Related Services for

Medium County LEA and

Residential SED B Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
RELATED SERVICES		
SPEECH AND LANGUAGE SERVICES	133	720
Evaluation Costs	32	72
Special Education Costs	32	72
Resident Costs	0	0
Therapy Costs	256	648
Special Education Costs	256	648
Resident Costs	0	0
MEDICAL SERVICES[2]	15	
Evaluation Costs	15	
Special Education Costs	15	
Resident Costs	0	
Therapy Costs	0	
Special Education Costs	0	
Resident Costs	0	

[1]Costs are rounded to the nearest whole dollar amount.
[2]Residential SED B provided no medical services.

Table 11
(continued)

Set 2 Direct Cost Comparisons

Per-Pupil Costs Related Services for

Medium County LEA and

Residential SED B Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
RELATED SERVICES[2]		
RELATED SERVICES COSTS TOTAL	1,353	3,120
Evaluation Costs	669	1,272
Special Education Costs	669	432
Resident Costs	0	840
Therapy Costs	2,041	1,848
Special Education Costs	2,041	1,008
Resident Costs	0	840

[1]Costs are rounded to the nearest whole dollar amount.
[2]Totals do not represent comparable related services.

Table 12

Set 2 Direct Cost Comparisons

Per-Pupil Aggregate Costs for Medium County LEA

SED Residential Program and

Residential SED B Nonpublic Program[1]

TYPE OF COST	IPSEC TIER 2	INSEC TIER 2
DISCRETE COST COMPONENT TOTAL	10,367	13,119
Special Education Discrete Costs	6,474	6,823
Resident Discrete Costs	3,893	6,296
TRANSPORT COST COMPONENT TOTAL	833	874
Special Education Transport Costs	723	723
Resident Transport Costs	110	151
OVERHEAD COST COMPONENT TOTAL	348	3,094
Special Education Overhead Costs	87	1,515
Resident Overhead Costs	261	1,579
FIXED ASSETS COST COMPONENT TOTAL	154	1,274
Special Education Fixed Asset Costs	91	674
Resident Fixed Asset Costs	63	600
AGGREGATE COSTS TOTAL	11,702	18,361
Special Education Aggregate Costs	7,375	9,735
Resident Aggregate Costs	4,327	8,626
RELATED SERVICES COMPONENT TOTAL[2]	1,353	3,120
Special Education Costs	1,353	1,440
Resident Costs	0	2,688

[1]Costs are rounded to the nearest whole dollar amount.
[2]Totals do not represent comparable related services.

Tables 13-15 contain per-pupil indirect cost comparisons for Set 3: Low County LEA MHTMR Self-Contained Day Program and Residential MHTMR Nonpublic Program. Data within the tables were calculated by using IPSEC tier 1 and INSEC tier 2 of the framework.

Table 13

Set 3 Indirect Cost Comparisons

Per-Pupil Costs for Low County LEA

MHTMR Self-Contained Day Program and

Residential MHTMR Nonpublic Program[1]

SPECIAL EDUCATION ONLY TYPE OF COST	IPSEC TIER 1	INSEC TIER 2
DISCRETE COST COMPONENT TOTAL	8,834	9,309
Admin/Superv Cost Center Total	519	176
salaries	508	159
materials/supplies/texts	0	8
equipment	0	8
travel	11	0
contract services	0	0
Support Cost Center Total	67	401
salaries	67	194
materials/supplies/texts	0	201
equipment	0	6
travel	0	0
contract services	0	0
Instruction Cost Center Total	8,248	8,309
salaries	8,015	7,872

[1]Costs are rounded to the nearest whole dollar amount.

Table 13
(continued)

Set 3 Indirect Cost Comparisons

Per-Pupil Costs for Low County LEA

MHTMR Self-Contained Day Program and

Residential MHTMR Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
materials/supplies/texts	167	151
equipment	0	36
travel	33	0
contract services	33	250
Resident Cost Center Total		423
salaries		297
materials/supplies/texts		40
equipment		5
travel		0
contract services		81
Total salaries	8,589	8,522
Total materials/supplies/texts	167	401
Total equipment	0	56
Total travel	45	0
Total contract services	33	331

[1]Costs are rounded to the nearest whole dollar amount.

Table 13
(continued)

Set 3 Indirect Cost Comparisons

Per-Pupil Costs for Low County LEA

MHTMR Self-Contained Day Program and

Residential MHTMR Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
DISCRETE COST COMPONENT TOTAL	8,834	9,309
TRANSPORT COST COMPONENT TOTAL	734	847
OVERHEAD COST COMPONENT TOTAL	445	1,869
FIXED ASSETS COST COMPONENT TOTAL	268	946
AGGREGATE COSTS TOTAL	10,282	12,971

[1]Costs are rounded to the nearest whole dollar amount.

Table 14

Set 3 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Low County LEA and

Residential MHTMR Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHOLOGICAL SERVICES[2]		
Evaluation Cost Center Total	113	
salaries	0	
materials/supplies/texts	4	
equipment	0	
travel	2	
contract services	107	
Therapy Cost Center	0	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential MHTMR does not provide related services.

Table 14
(continued)

Set 3 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Low County LEA and

Residential MHTMR Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHOLOGICAL SERVICES AGGREGATE[2]		
salaries	0	
materials/supplies/texts	4	
equipment	0	
travel	2	
contract services	107	
Total	113	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential MHTMR does not provide related services.

Table 14
(continued)

Set 3 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Low County LEA and

Residential MHTMR Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SOCIAL WORK SERVICES[2]		
Evaluation Cost Center Total	126	
salaries	123	
materials/supplies/texts	0	
equipment	0	
travel	3	
contract services	0	
Therapy Cost Center	128	
salaries	125	
materials/supplies/texts	0	
equipment	0	
travel	3	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential MHTMR does not provide related services.

Table 14
(continued)

Set 3 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Low County LEA and

Residential MHTMR Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SOCIAL WORK SERVICES AGGREGATE[2]		
salaries	123	
materials/supplies/texts	0	
equipment	0	
travel	3	
contract services	0	
Total	126	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential MHTMR does not provide related services.

Table 14
(continued)

Set 3 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Low County LEA and

Residential MHTMR Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SPEECH AND LANGUAGE SERVICES[2]		
Evaluation Cost Center Total	37	
salaries	34	
materials/supplies/texts	2	
equipment	0	
travel	1	
contract services	0	
Therapy Cost Center	376	
salaries	359	
materials/supplies/texts	6	
equipment	4	
travel	6	
contract services	1	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential MHTMR does not provide related services.

Table 14
(continued)

Set 3 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Low County LEA and

Residential MHTMR Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SPEECH AND LANGUAGE SERVICES AGGREGATE[2]		
salaries	187	
materials/supplies/texts	3	
equipment	2	
travel	3	
contract services	1	
Total	196	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential MHTMR does not provide related services.

Table 14
(continued)

Set 3 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Low County LEA and

Residential MHTMR Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
OCCUPATIONAL/PHYSICAL THERAPY SERVICES[2]		
Evaluation Cost Center Total	42	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	5	
contract services	37	
Therapy Cost Center	476	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	56	
contract services	420	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential MHTMR does not provide related services.

Table 14
(continued)

Set 3 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Low County LEA and

Residential MHTMR Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
OCCUPATIONAL/PHYSICAL THERAPY SERVICES AGGREGATE[2]		
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	28	
contract services	208	
Total	236	
RELATED SERVICES AGGREGATE COSTS		
Evaluation	318	
Therapy	980	
Aggregate	671	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential MHTMR does not provide related services.

Table 15

Set 3 Indirect Cost Comparisons

Per-Pupil Aggregate Costs for Low County LEA

MHTMR Self-Contained Day Program and

Residential MHTMR Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
DISCRETE COST COMPONENT TOTAL	8,834	9,309
TRANSPORT COST COMPONENT TOTAL	734	847
OVERHEAD COST COMPONENT TOTAL	445	1,869
FIXED ASSETS COST COMPONENT TOTAL	268	946
AGGREGATE COSTS TOTAL	10,282	12,971
RELATED SERVICES COMPONENT TOTAL[2]	671	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential MHTMR does not provide related services.

Tables 16-18 contain per-pupil indirect cost comparisons for Set 4: High City LEA SED Self-Contained Day Program and Residential SED C Nonpublic Program. Data within the tables were calculated by using IPSEC tier 1 and INSEC tier 2 of the framework.

Table 16

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for High City LEA

SED Self-Contained Day Program and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY TYPE OF COST	IPSEC TIER 1	INSEC TIER 2
DISCRETE COST COMPONENT TOTAL	3,208	5,882
Admin/Superv Cost Center Total	128	1,651
salaries	122	1,453
materials/supplies/texts	0	57
equipment	2	0
travel	4	109
contract services	0	31
Support Cost Center Total	72	1,328
salaries	70	365
materials/supplies/texts	2	876
equipment	0	0
travel	0	0
contract services	0	87
Instruction Cost Center Total	3,008	1,469
salaries	2,959	1,060

[1]Costs are rounded to the nearest whole dollar amount.

Table 16
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for High City LEA

SED Self-Contained Day Program and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY TYPE OF COST	IPSEC TIER 1	INSEC TIER 2
materials/supplies/texts	27	378
equipment	22	0
travel	0	0
contract services	0	31
Resident Cost Center Total		1,434
salaries		802
materials/supplies/texts		546
equipment		35
travel		0
contract services		51
Total salaries	3,151	3,681
Total materials/supplies/texts	29	1,857
Total equipment	23	35
Total travel	4	109
Total contract services	0	200

[1]Costs are rounded to the nearest whole dollar amount.

Table 16
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for High City LEA

SED Self-Contained Day Program and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
DISCRETE COST COMPONENT TOTAL	3,208	9,309
TRANSPORT COST COMPONENT TOTAL	1,549	847
OVERHEAD COST COMPONENT TOTAL	510	1,869
FIXED ASSETS COST COMPONENT TOTAL	231	946
AGGREGATE COSTS TOTAL	5,498	12,971

[1]Costs are rounded to the nearest whole dollar amount.

Table 17

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHOLOGICAL SERVICES[2]		
Evaluation Cost Center Total	160	
salaries	153	
materials/supplies/texts	0	
equipment	0	
travel	7	
contract services	0	
Therapy Cost Center	793	
salaries	758	
materials/supplies/texts	1	
equipment	0	
travel	34	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHOLOGICAL SERVICES AGGREGATE[2]		
salaries	167	
materials/supplies/texts	0	
equipment	0	
travel	8	
contract services	0	
Total	175	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SOCIAL WORK SERVICES[2]		
Evaluation Cost Center Total	124	
salaries	119	
materials/supplies/texts	0	
equipment	0	
travel	5	
contract services	0	
Therapy Cost Center	228	
salaries	218	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	10	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SOCIAL WORK SERVICES AGGREGATE[2]		
salaries	124	
materials/supplies/texts	0	
equipment	0	
travel	5	
contract services	0	
Total	129	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY TYPE OF COST	IPSEC TIER 1	INSEC TIER 2
SPEECH AND LANGUAGE SERVICES[2]		
Evaluation Cost Center Total	42	
salaries	41	
materials/supplies/texts	0	
equipment	0	
travel	1	
contract services	0	
Therapy Cost Center	561	
salaries	549	
materials/supplies/texts	3	
equipment	0	
travel	9	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SPEECH AND LANGUAGE SERVICES AGGREGATE[2]		
salaries	284	
materials/supplies/texts	0	
equipment	0	
travel	5	
contract services	0	
Total	289	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
COUNSELING SERVICES[2]		
Evaluation Cost Center Total	483	
salaries	462	
materials/supplies/texts	0	
equipment	0	
travel	21	
contract services	0	
Therapy Cost Center	481	
salaries	461	
materials/supplies/texts	0	
equipment	0	
travel	20	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
COUNSELING SERVICES AGGREGATE[2]		
salaries	462	
materials/supplies/texts	0	
equipment	0	
travel	20	
contract services	0	
Total	482	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
EDUCATIONAL CONSULTANT SERVICES[2]		
Evaluation Cost Center Total	125	
salaries	120	
materials/supplies/texts	0	
equipment	0	
travel	25	
contract services	0	
Therapy Cost Center	121	
salaries	117	
materials/supplies/texts	0	
equipment	0	
travel	4	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
EDUCATIONAL CONSULTANT SERVICES AGGREGATE[2]		
salaries	119	
materials/supplies/texts	0	
equipment	0	
travel	5	
contract services	0	
Total	124	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHRIATRIC SERVICES[2]		
Evaluation Cost Center Total	150	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	150	
Therapy Cost Center	1,201	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	4	
contract services	1,201	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHRIATRIC SERVICES AGGREGATE[2]		
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	500	
Total	500	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
OCCUPATIONAL THERAPY SERVICES[2]		
Evaluation Cost Center Total	70	
salaries	65	
materials/supplies/texts	1	
equipment	0	
travel	4	
contract services	0	
Therapy Cost Center	679	
salaries	634	
materials/supplies/texts	7	
equipment	0	
travel	38	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
OCCUPATIONAL THERAPY SERVICES AGGREGATE[2]		
salaries	339	
materials/supplies/texts	0	
equipment	0	
travel	4	
contract services	20	
Total	363	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
EDUCATIONAL DIAGNOSTIC SERVICES[2]		
Evaluation Cost Center Total	150	
salaries	144	
materials/supplies/texts	1	
equipment	0	
travel	5	
contract services	0	
Therapy Cost Center	0	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 17
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
EDUCATIONAL DIAGNOSTIC SERVICES AGGREGATE[2]		
salaries	144	
materials/supplies/texts	1	
equipment	0	
travel	5	
contract services	0	
Total	150	
RELATED SERVICES AGGREGATE COSTS		
Evaluation	1,304	
Therapy	4,064	
Aggregate	2,212	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Table 18

Set 4 Indirect Cost Comparisons

Per-Pupil Aggregate Costs for High City LEA

SED Self-Contained Day Program and

Residential SED C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
DISCRETE COST COMPONENT TOTAL	3,208	9,309
TRANSPORT COST COMPONENT TOTAL	1,549	847
OVERHEAD COST COMPONENT TOTAL	510	1,869
FIXED ASSETS COST COMPONENT TOTAL	231	946
AGGREGATE COSTS TOTAL	5,498	12,971
RELATED SERVICES COMPONENT TOTAL[2]	2,112	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED C does not provide related services.

Tables 19-21 contain per-pupil indirect cost comparisons for Set 4: High City LEA SED Self-Contained Day Program and Residential SED D Nonpublic Program. Data within the tables were calculated by using IPSEC tier 1 and INSEC tier 2 of the framework.

Table 19

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for High City LEA

SED Self-Contained Day Program and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY TYPE OF COST	IPSEC TIER 1	INSEC TIER 2
DISCRETE COST COMPONENT TOTAL	3,208	6,469
Admin/Superv Cost Center Total	128	753
salaries	122	677
materials/supplies/texts	0	17
equipment	2	4
travel	4	0
contract services	0	55
Support Cost Center Total	72	1,358
salaries	70	1,033
materials/supplies/texts	2	323
equipment	0	0
travel	0	0
contract services	0	2
Instruction Cost Center Total	3,008	4,283
salaries	2,959	4,115

[1]Costs are rounded to the nearest whole dollar amount.

Table 19
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for High City LEA

SED Self-Contained Day Program and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
materials/supplies/texts	27	168
equipment	22	0
travel	0	0
contract services	0	0
Resident Cost Center Total		74
salaries		58
materials/supplies/texts		11
equipment		3
travel		0
contract services		2
Total salaries	3,151	5,883
Total materials/supplies/texts	29	520
Total equipment	23	7
Total travel	4	0
Total contract services	0	59

[1]Costs are rounded to the nearest whole dollar amount.

Table 19
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for High City LEA

SED Self-Contained Day Program and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
DISCRETE COST COMPONENT TOTAL	3,208	6,469
TRANSPORT COST COMPONENT TOTAL	1,549	182
OVERHEAD COST COMPONENT TOTAL	510	1,116
FIXED ASSETS COST COMPONENT TOTAL	231	75
AGGREGATE COSTS TOTAL	5,498	7,842

[1]Costs are rounded to the nearest whole dollar amount.

Table 20

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHOLOGICAL SERVICES		
Evaluation Cost Center Total	160	43
salaries	153	0
materials/supplies/texts	0	0
equipment	0	0
travel	7	0
contract services	0	43
Therapy Cost Center	793	390
salaries	758	0
materials/supplies/texts	1	0
equipment	0	0
travel	34	0
contract services	0	390

[1]Costs are rounded to the nearest whole dollar amount.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHOLOGICAL SERVICES AGGREGATE		
salaries	167	0
materials/supplies/texts	0	0
equipment	0	0
travel	8	0
contract services	0	433
Total	175	433

[1]Costs are rounded to the nearest whole dollar amount.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SOCIAL WORK SERVICES[2]		
Evaluation Cost Center Total	124	
salaries	119	
materials/supplies/texts	0	
equipment	0	
travel	5	
contract services	0	
Therapy Cost Center	228	
salaries	218	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	10	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED D does not provide social work services.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SOCIAL WORK SERVICES AGGREGATE[2]		
salaries	124	
materials/supplies/texts	0	
equipment	0	
travel	5	
contract services	0	
Total	129	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED D does not provide social work services.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SPEECH AND LANGUAGE SERVICES[2]		
Evaluation Cost Center Total	42	
salaries	41	
materials/supplies/texts	0	
equipment	0	
travel	1	
contract services	0	
Therapy Cost Center	561	
salaries	549	
materials/supplies/texts	3	
equipment	0	
travel	9	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED D does not provide speech and language services.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SPEECH AND LANGUAGE SERVICES AGGREGATE[2]		
salaries	284	
materials/supplies/texts	0	
equipment	0	
travel	5	
contract services	0	
Total	289	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED D does not provide speech and language services.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY TYPE OF COST	IPSEC TIER 1	INSEC TIER 2
COUNSELING SERVICES		
Evaluation Cost Center Total	483	21
salaries	462	18
materials/supplies/texts	0	3
equipment	0	0
travel	21	0
contract services	0	0
Therapy Cost Center	481	399
salaries	461	338
materials/supplies/texts	0	61
equipment	0	0
travel	20	0
contract services	0	0

[1]Costs are rounded to the nearest whole dollar amount.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
COUNSELING SERVICES AGGREGATE		
salaries	462	356
materials/supplies/texts	0	64
equipment	0	0
travel	20	0
contract services	0	0
Total	482	0

[1]Costs are rounded to the nearest whole dollar amount.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
EDUCATIONAL CONSULTANT SERVICES[2]		
Evaluation Cost Center Total	125	
salaries	120	
materials/supplies/texts	0	
equipment	0	
travel	25	
contract services	0	
Therapy Cost Center	121	
salaries	117	
materials/supplies/texts	0	
equipment	0	
travel	4	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED D does not provide educational consultant services.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
EDUCATIONAL CONSULTANT SERVICES AGGREGATE[2]		
salaries	119	
materials/supplies/texts	0	
equipment	0	
travel	5	
contract services	0	
Total	124	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED D does not provide educational consultant services.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHRIATRIC SERVICES[2]		
Evaluation Cost Center Total	150	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	150	
Therapy Cost Center	1,201	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	4	
contract services	1,201	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED D does not provide psychiatric services.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHRIATRIC SERVICES AGGREGATE[2]		
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	500	
Total	500	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED D does not provide psychiatric services.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
OCCUPATIONAL THERAPY SERVICES[2]		
Evaluation Cost Center Total	70	
salaries	65	
materials/supplies/texts	1	
equipment	0	
travel	4	
contract services	0	
Therapy Cost Center	679	
salaries	634	
materials/supplies/texts	7	
equipment	0	
travel	38	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED D does not provide occupational therapy services.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
OCCUPATIONAL THERAPY SERVICES AGGREGATE[2]		
salaries	339	
materials/supplies/texts	0	
equipment	0	
travel	4	
contract services	20	
Total	363	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED D does not provide occupational therapy services.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
EDUCATIONAL DIAGNOSTIC SERVICES[2]		
Evaluation Cost Center Total	150	
salaries	144	
materials/supplies/texts	1	
equipment	0	
travel	5	
contract services	0	
Therapy Cost Center	0	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED D does not provide educational diagnostic services.

Table 20
(continued)

Set 4 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

High City LEA and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
EDUCATIONAL DIAGNOSTIC SERVICES AGGREGATE[2]		
salaries	144	
materials/supplies/texts	1	
equipment	0	
travel	5	
contract services	0	
Total	150	
RELATED SERVICES AGGREGATE COSTS[3]		
Evaluation	1,304	64
Therapy	4,064	789
Aggregate	2,212	853

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED D does not provide educational diagnostic services.

[3]Identical related services are not provided.

Table 21

Set 4 Indirect Cost Comparisons

Per-Pupil Aggregate Costs for High City LEA

SED Self-Contained Day Program and

Residential SED D Nonpublic Program[1]

SPECIAL EDUCATION ONLY TYPE OF COST	IPSEC TIER 1	INSEC TIER 2
DISCRETE COST COMPONENT TOTAL	3,208	6,469
TRANSPORT COST COMPONENT TOTAL	1,549	182
OVERHEAD COST COMPONENT TOTAL	510	1,116
FIXED ASSETS COST COMPONENT TOTAL	231	75
AGGREGATE COSTS TOTAL	5,498	7,842
RELATED SERVICES COMPONENT TOTAL[2]	2,112	853

[1]Costs are rounded to the nearest whole dollar amount.

[2]Identical related services are not provided.

Tables 22-24 contain per-pupil indirect cost comparisons for Set 5: Medium City LEA SED Self-Contained Day Program and Residential SED E Nonpublic Program. Data within the tables were calculated by using IPSEC tier 1 and INSEC tier 2 of the framework.

Table 22

Set 5 Indirect Cost Comparisons

Per-Pupil Costs for Medium City LEA

SED Self-Contained Day Program and

Residential SED E Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
DISCRETE COST COMPONENT TOTAL	2,511	6,823
Admin/Superv Cost Center Total	165	2,013
salaries	163	1,867
materials/supplies/texts	0	35
equipment	0	0
travel	2	0
contract services	0	111
Support Cost Center Total	49	1,124
salaries	49	530
materials/supplies/texts	0	594
equipment	0	0
travel	0	0
contract services	0	0
Instruction Cost Center Total	2,297	3,612
salaries	2,272	3,136

[1]Costs are rounded to the nearest whole dollar amount.

Table 22
(continued)

Set 5 Indirect Cost Comparisons

Per-Pupil Costs for Medium City LEA

SED Self-Contained Day Program and

Residential SED E Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
materials/supplies/texts	25	230
equipment	0	3
travel	0	0
contract services	0	244
Resident Cost Center Total		74
salaries		50
materials/supplies/texts		15
equipment		0
travel		0
contract services		9
Total salaries	2,484	5,584
Total materials/supplies/texts	25	872
Total equipment	0	4
Total travel	2	0
Total contract services	0	363

[1]Costs are rounded to the nearest whole dollar amount.

Table 22
(continued)

Set 5 Indirect Cost Comparisons

Per-Pupil Costs for Medium City LEA

SED Self-Contained Day Program and

Residential SED E Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
DISCRETE COST COMPONENT TOTAL	2,511	6,823
TRANSPORT COST COMPONENT TOTAL	855	1,310
OVERHEAD COST COMPONENT TOTAL	417	1,845
FIXED ASSETS COST COMPONENT TOTAL	292	875
AGGREGATE COSTS TOTAL	4,075	10,853

[1]Costs are rounded to the nearest whole dollar amount.

Table 23

Set 5 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Medium City LEA and

Residential SED E Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHOLOGICAL SERVICES[2]		
Evaluation Cost Center Total	273	
salaries	266	
materials/supplies/texts	3	
equipment	0	
travel	4	
contract services	0	
Therapy Cost Center	510	
salaries	497	
materials/supplies/texts	5	
equipment	0	
travel	8	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED E does not provide related services.

Table 23
(continued)

Set 5 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Medium City LEA and

Residential SED E Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
PSYCHOLOGICAL SERVICES AGGREGATE[2]		
salaries	274	
materials/supplies/texts	3	
equipment	0	
travel	4	
contract services	107	
Total	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED E does not provide related services.

Table 23
(continued)

Set 5 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Medium City LEA and

Residential SED E Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SOCIAL WORK SERVICES[2]		
Evaluation Cost Center Total	225	
salaries	222	
materials/supplies/texts	1	
equipment	0	
travel	2	
contract services	0	
Therapy Cost Center	200	
salaries	197	
materials/supplies/texts	1	
equipment	0	
travel	2	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED E does not provide related services.

Table 23
(continued)

Set 5 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Medium City LEA and

Residential SED E Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SOCIAL WORK SERVICES AGGREGATE[2]		
salaries	224	
materials/supplies/texts	1	
equipment	0	
travel	2	
contract services	0	
Total	227	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED E does not provide related services.

Table 23
(continued)

Set 5 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Medium City LEA and

Residential SED E Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SPEECH AND LANGUAGE SERVICES[2]		
Evaluation Cost Center Total	17	
salaries	16	
materials/supplies/texts	0	
equipment	0	
travel	1	
contract services	0	
Therapy Cost Center	144	
salaries	139	
materials/supplies/texts	2	
equipment	0	
travel	3	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED E does not provide related services.

Table 23
(continued)

Set 5 Indirect Cost Comparisons

Per-Pupil Costs for Related Services for

Medium City LEA and

Residential SED E Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
SPEECH AND LANGUAGE SERVICES AGGREGATE[2]		
salaries	71	
materials/supplies/texts	1	
equipment	0	
travel	1	
contract services	0	
Total	73	
RELATED SERVICES AGGREGATE COSTS		
Evaluation	515	
Therapy	854	
Aggregate	582	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED E does not provide related services.

Table 24

Set 5 Indirect Cost Comparisons

Per-Pupil Aggregate Costs for Medium City LEA

SED Self-Contained Day Program and

Residential SED E Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 2
DISCRETE COST COMPONENT TOTAL	2,511	6,823
TRANSPORT COST COMPONENT TOTAL	855	1,310
OVERHEAD COST COMPONENT TOTAL	417	1,845
FIXED ASSETS COST COMPONENT TOTAL	292	875
AGGREGATE COSTS TOTAL	4,075	10,853
RELATED SERVICES COMPONENT TOTAL[2]	582	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SED E does not provide related services.

Tables 25-27 contain per-pupil direct cost comparisons for Set 5: Medium City LEA SLD Self-Contained Day Program and Day SLD B Nonpublic Program. Data within the tables were calculated by using IPSEC tier 1 and INSEC tier 1 of the framework.

Table 25

Set 5 Direct Cost Comparisons

Per-Pupil Costs for Medium City LEA

SLD Self-Contained Day Program and

Day SLD B Nonpublic Program[1]

SPECIAL EDUCATION ONLY TYPE OF COST	IPSEC TIER 1	INSEC TIER 1
DISCRETE COST COMPONENT TOTAL	2,805	8,044
Admin/Superv Cost Center Total	225	1,305
salaries	223	1,088
materials/supplies/texts	0	123
equipment	0	0
travel	2	0
contract services	0	94
Support Cost Center Total	66	2,932
salaries	66	1,947
materials/supplies/texts	0	708
equipment	0	0
travel	0	0
contract services	0	277
Instruction Cost Center Total	2,513	3,807
salaries	2,493	3,483

[1]Costs are rounded to the nearest whole dollar amount.

Table 25
(continued)

Set 5 Direct Cost Comparisons

Per-Pupil Costs for Medium City LEA

SLD Self-Contained Day Program and

Day SLD B Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
materials/supplies/texts	20	24
equipment	0	0
travel	0	0
contract services	0	15
Total salaries	2,783	2,757
Total materials/supplies/texts	20	134
Total equipment	0	0
Total travel	2	13
Total contract services	0	38
TOTAL DISCRETE COSTS	2,805	2,942

[1]Costs are rounded to the nearest whole dollar amount.

Table 25
(continued)

Set 5 Direct Cost Comparisons

Per-Pupil Costs for Medium City LEA

SLD Self-Contained Day Program and

Day SLD B Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
DISCRETE COST COMPONENT TOTAL	2,805	8,044
TRANSPORT COST COMPONENT TOTAL	70	10,206
OVERHEAD COST COMPONENT TOTAL	418	1,278
FIXED ASSETS COST COMPONENT TOTAL	291	422
AGGREGATE COSTS TOTAL	3,584	19,950

[1]Costs are rounded to the nearest whole dollar amount.

Table 26

Set 5 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Medium City LEA and

Residential SLD B Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
PSYCHOLOGICAL SERVICES[2]		
Evaluation Cost Center Total	273	
salaries	266	
materials/supplies/texts	3	
equipment	0	
travel	4	
contract services	0	
Therapy Cost Center	510	
salaries	497	
materials/supplies/texts	5	
equipment	0	
travel	8	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SLD B does not provide related services.

Table 26
(continued)

Set 5 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Medium City LEA and

Residential SLD B Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
PSYCHOLOGICAL SERVICES AGGREGATE[2]		
salaries	274	
materials/supplies/texts	3	
equipment	0	
travel	4	
contract services	107	
Total	388	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SLD B does not provide related services.

Table 26
(continued)

Set 5 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Medium City LEA and

Residential SLD B Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
SOCIAL WORK SERVICES[2]		
Evaluation Cost Center Total	225	
salaries	222	
materials/supplies/texts	1	
equipment	0	
travel	2	
contract services	0	
Therapy Cost Center	200	
salaries	197	
materials/supplies/texts	1	
equipment	0	
travel	2	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SLD B does not provide related services.

Table 26
(continued)

Set 5 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Medium City LEA and

Residential SLD B Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
SOCIAL WORK SERVICES AGGREGATE[2]		
salaries	224	
materials/supplies/texts	1	
equipment	0	
travel	2	
contract services	0	
Total	227	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SLD B does not provide related services.

Table 26
(continued)

Set 5 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Medium City LEA and

Residential SLD B Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
SPEECH AND LANGUAGE SERVICES[2]		
Evaluation Cost Center Total	17	
salaries	16	
materials/supplies/texts	0	
equipment	0	
travel	1	
contract services	0	
Therapy Cost Center	144	
salaries	139	
materials/supplies/texts	2	
equipment	0	
travel	3	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SLD B does not provide related services.

Table 26
(continued)

Set 5 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Medium City LEA and

Residential SLD B Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
SPEECH AND LANGUAGE SERVICES AGGREGATE[2]		
salaries	71	
materials/supplies/texts	1	
equipment	0	
travel	1	
contract services	0	
Total	73	
RELATED SERVICES AGGREGATE COSTS		
Evaluation	515	
Therapy	854	
Aggregate	582	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Residential SLD B does not provide related services.

Table 27

Set 5 Direct Cost Comparisons

Per-Pupil Aggregate Costs for Medium City LEA

SLD Self-Contained Day Program and

Day SLD B Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
DISCRETE COST COMPONENT TOTAL	2,805	8,044
TRANSPORT COST COMPONENT TOTAL	70	10,206
OVERHEAD COST COMPONENT TOTAL	418	1,278
FIXED ASSETS COST COMPONENT TOTAL	291	422
AGGREGATE COSTS TOTAL	3,584	19,950
RELATED SERVICES COMPONENT TOTAL[2]	582	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD B did not provide related services.

Tables 28-30 contain per-pupil direct cost comparisons for Set 6: Low City LEA SLD Self-Contained Day Program and Day SLD C Nonpublic Program. Data within the tables were calculated by using IPSEC tier 1 and INSEC tier 1 of the framework.

Table 28

Set 6 Direct Cost Comparisons

Per-Pupil Costs for Low City LEA

SLD Self-Contained Day Program and

Day SLD C Nonpublic Program[1]

SPECIAL EDUCATION ONLY TYPE OF COST	IPSEC TIER 1	INSEC TIER 1
DISCRETE COST COMPONENT TOTAL	3,083	11,530
Admin/Superv Cost Center Total	357	1,922
salaries	347	1,704
materials/supplies/texts	4	13
equipment	0	0
travel	6	12
contract services	0	193
Support Cost Center Total	146	2,299
salaries	146	2,013
materials/supplies/texts	0	91
equipment	0	0
travel	0	0
contract services	0	195
Instruction Cost Center Total	2,580	7,309
salaries	2,550	6,615

[1]Costs are rounded to the nearest whole dollar amount.

Table 28
(continued)

Set 6 Direct Cost Comparisons

Per-Pupil Costs for Low City LEA

SLD Self-Contained Day Program and

Day SLD C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
materials/supplies/texts	30	451
equipment	0	0
travel	0	12
contract services	0	231
Total salaries	3,043	10,332
Total materials/supplies/texts	35	555
Total equipment	0	0
Total travel	5	23
Total contract services	0	620
TOTAL DISCRETE COSTS	2,805	11,530

[1]Costs are rounded to the nearest whole dollar amount.

Table 28
(continued)

Set 6 Direct Cost Comparisons

Per-Pupil Costs for Low City LEA

SLD Self-Contained Day Program and

Day SLD C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
DISCRETE COST COMPONENT TOTAL	3,083	11,530
TRANSPORT COST COMPONENT TOTAL	170	330
OVERHEAD COST COMPONENT TOTAL	364	2,503
FIXED ASSETS COST COMPONENT TOTAL	156	787
AGGREGATE COSTS TOTAL	3,773	15,150

[1]Costs are rounded to the nearest whole dollar amount.

Table 29

Set 6 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Low City LEA and

Day SLD C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
PSYCHOLOGICAL SERVICES[2]		
Evaluation Cost Center Total	132	
salaries	128	
materials/supplies/texts	3	
equipment	0	
travel	2	
contract services	0	
Therapy Cost Center	207	
salaries	200	
materials/supplies/texts	4	
equipment	0	
travel	3	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD C does not provide related services.

Table 29
(continued)

Set 6 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Low City LEA and

Day SLD C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
PSYCHOLOGICAL SERVICES AGGREGATE[2]		
salaries	132	
materials/supplies/texts	3	
equipment	0	
travel	2	
contract services	0	
Total	137	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD C does not provide related services.

Table 29
(continued)

Set 6 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Low City LEA and

Day SLD C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
SOCIAL WORK SERVICES[2]		
Evaluation Cost Center Total	6	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	6	
Therapy Cost Center	17	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	17	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD C does not provide related services.

Table 29
(continued)

Set 6 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Low City LEA and

Day SLD C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
SOCIAL WORK SERVICES AGGREGATE[2]		
salaries	6	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	6	
Total	6	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD C does not provide related services.

Table 29
(continued)

Set 6 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Low City LEA and

Day SLD C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
SPEECH AND LANGUAGE SERVICES[2]		
Evaluation Cost Center Total	31	
salaries	30	
materials/supplies/texts	1	
equipment	0	
travel	0	
contract services	0	
Therapy Cost Center	259	
salaries	256	
materials/supplies/texts	3	
equipment	0	
travel	0	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD C does not provide related services.

Table 29
(continued)

Set 6 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Low City LEA and

Day SLD C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
SPEECH AND LANGUAGE SERVICES AGGREGATE[2]		
salaries	133	
materials/supplies/texts	1	
equipment	0	
travel	0	
contract services	0	
Total	134	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD C does not provide related services.

Table 29
(continued)

Set 6 Direct Cost Comparisons

Per-Pupil Costs for Related Services for

Low City LEA and

Day SLD C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
MEDICAL SERVICES[2]		
Evaluation Cost Center Total	23	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	23	
Therapy Cost Center	0	
salaries	0	
materials/supplies/texts	0	
equipment	0	
travel	0	
contract services	0	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD C does not provide related services.

Table 30

Set 6 Direct Cost Comparisons

Per-Pupil Aggregate Costs for Low City LEA

SLD Self-Contained Day Program and

Day SLD C Nonpublic Program[1]

SPECIAL EDUCATION ONLY	IPSEC	INSEC
TYPE OF COST	TIER 1	TIER 1
DISCRETE COST COMPONENT TOTAL	3,083	11,530
TRANSPORT COST COMPONENT TOTAL	170	330
OVERHEAD COST COMPONENT TOTAL	364	2,503
FIXED ASSETS COST COMPONENT TOTAL	156	787
AGGREGATE COSTS TOTAL	3,773	15,150
RELATED SERVICES COMPONENT TOTAL[2]	300	

[1]Costs are rounded to the nearest whole dollar amount.

[2]Day SLD C did not provide related services.

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FRAMEWORK FOR DESCRIPTIVE AND COMPARATIVE COST ANALYSIS OF PUBLIC AND NONPUBLIC SPECIAL EDUCATION PROGRAMS

by

Jeffrey B. Larson

(ABSTRACT)

Determining the costs of special education in public and nonpublic settings is an important undertaking necessary for policy formulation and implementation. The Rehabilitation Act of 1973 (P.L. 93-112) and the Education for All Handicapped Children Act of 1975 (P.L. 94-142) require that all handicapped children receive a free, appropriate, publicly supported education. Further, P.L. 94-142 mandates: education in the least restrictive environment, a continuum of alternative placements, and that handicapped children in private schools be provided special education and related services at no cost to their parent(s) or guardian(s) provided that such children are referred or placed by the public agency.

In the context of fiscal accountability, the issue of providing comparable services for the least amount of expenditure in special education has become a critical one. Local education agencies (LEAs) are continually faced with decisions of whether to pay for nonpublic placements of handicapped pupils or provide public placements often at the

expense of starting new programs and services for a small number of pupils. To date, most LEAs have been unable to accurately analyze and compare these costs.

This study developed a framework to be used for descriptive and comparative analysis of costs of public and nonpublic programs and services utilized for handicapped pupils. Borg's model of research and development procedures was used with modifications to include expert panel review at preliminary product development and product revision stages. The framework was tested in six LEAs within Virginia which represent county and city divisions in high, medium, and low population settings. Ten nonpublic day and residential programs utilized by the LEAs were selected for analysis. Analyzed public per-pupil costs by handicapping condition and environment were compared to the analyzed per-pupil costs to the LEA for nonpublic special education programs by handicapping condition and environment. The product of this study may assist LEAs in policy formulation and implementation concerning the placement of handicapped pupils.