1988

Low incidence funding

Marlene Smith Siglar

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LOW INCIDENCE FUNDING

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by
Marlene Smith Siglar
July 1988
ABSTRACT

For years, California School Districts have struggled to find funding for the severely handicapped student. These handicaps include hard of hearing, deaf, visually handicapped, orthopedically impaired and deaf/blind students. These conditions occur in less than one percent of the state wide student enrollment in kindergarten through the 12th grades and are termed "low incidence" disabilities. In 1985, the State of California started a "low incidence program" to provide additional funds to support the cost of specialized books, materials and equipment for pupils with low incidence disabilities. Each district developed a "local plan area" which was responsible to identify and service children with low incidence disabilities.

The California Education Code, Section 56771(a), (b), (c), (d), and (e), governs the low incidence program. This law is vague as it relates to the funding to be received by each special education local plan area. Coordination between the various local plan agencies and the mechanics of implementing the low incidence program is not clearly defined in the law nor in the State Department of Education guidelines.
This thesis is a study of the low incidence program in its first year of operation at the Riverside County Office of Education. The areas of inventory identification, reporting and funding were examined. A study of ten individualized education program's (IEP) was conducted over a period of one year to evaluate the relationship between IEP's and the specialized material purchased and to trace the benefit the handicapped students received from the specialized equipment. A survey of six neighboring SELPA's was conducted for a comparison analysis of funding amounts received, expenditures incurred and established inventory procedures. SELPA (Special Education Local Plan Area) is the designated, responsible local agency to receive and distribute funds, provide administrative support and coordinate the implementation of the local plan.

The Riverside County Office of Education implemented procedures and guidelines for the low incidence program as prescribed by the state law and state guidelines. Confusion still lingers as to the intent of the law. Recommendations for clarification of the law were made so that a more cost effective program could be operated. The study revealed that the additional funding provided for the purchase of specialized books, materials and equipment was a benefit to the students of the low incidence program.
Dedicated
To
Hazel B. Blasingim Smith
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CHAPTER I

LOW INCIDENCE PROGRAM

INTRODUCTION

Beginning with the 1985-86 school year, and subsequent years, the State of California initiated a program to provide additional funds to those pupils with low incidence disabilities. Low incidence was defined as a handicapping condition that occurs in less than one percent of the statewide enrollment in the kindergarten through 12th grades. These disabilities include hard of hearing, deaf, visually handicapped, orthopedically impaired and deaf/blind students. California Education Code, Section 56771, reads in part; "Commencing with the 1985-86 fiscal year, and for each fiscal year thereafter, funds to support specialized books, materials and equipment as required under the Individualized Education Program for each pupil with low incidence disabilities, as defined in Section 56026.5, shall be determined by dividing the total number of pupils with low incidence disabilities in the state, as reported on December 1 of the prior fiscal year, into the annual appropriation, provided for this purpose in the Budget
Act. The Individualized Education Program (IEP) is based on an evaluation of a handicapped student's educational needs and contains recommendations to meet these needs according to the severity of the handicaps.

Legislation provides additional funding for the high cost of specialized equipment. The law requires that special materials and equipment be included in the individualized education program; however, the California State Department of Education guidelines mandates that repairs and maintenance of this equipment are to be funded from other sources. Medical equipment, storage units, construction or facility alterations are not to be purchased from the low incidence fund according to the State Department of Education.

The California Education Code requires the responsible local agency (RLA) to be accountable for all expenditures from the "low incidence fund". The RLA (responsible local agency) is a school district or county office designated in a local plan area to receive and distribute funds, provide

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1 West's Annotated California Codes. Education Codes Sections 51000 to 69999. (Minnesota: West Publishing Co., 1978.), p. 234
administrative support and coordinate the implementation of the local plan. The local plan is a plan that meets the requirements of the State Master Plan submitted by a school district, special education service region or county office to the state. The education code further requires that the RLA ensure that funds are expended appropriately, that the items purchased are identified, and that the materials and equipment purchased will be available for future use by other agencies and pupils within the Special Education Local Plan Area (SELPA). It is, therefore, the task of each local agency to establish rules and procedures for the coordination and tracking of the specialized materials and equipment. To meet the reporting requirements of the first year of operation, the State Department of Education requests the following information:

1. The number of pupils served with low incidence disabilities.

2. The amount of funding needed to meet the current needs of these pupils.

3. The incurred costs of coordinating the purchase and tracking of equipment and materials.

4. The amount of funding needed on an ongoing basis, including funding needed to replace and maintain equipment.

5. The future funding projections including increases and decreases in low incidence students served.
The intent of this thesis is to research and review the low incidence funding program conducted by the RLA, which in this case is the Riverside County Office of Education. Implementation of the low incidence program by the Division of Special Schools and Services at the Riverside County Office of Education will be reviewed and examined in the areas of inventory identification, reporting and funding.

A study of ten individualized education program's will be conducted to determine how the student's evaluation relates to the purchase of specialized materials and equipment. The random sampling will include a review of the pupil's IEP at the beginning and end of the year to trace the benefit the student has received through the SELPA supplied equipment. A survey of neighboring SELPA's will be conducted for a comparison analysis of the amount of funding received, the actual amount of expenditures incurred for the current fiscal year and the inventory procedures established.

This paper will identify and catalogue funds for the low incidence program in its first year of operation. Recommendations for improvement of the program will address allowable expenditures, inventory identification and control, and follow up research.
CHAPTER II

HISTORICAL OVERVIEW

HISTORY

In 1973, the Federal Government enacted the Vocational Rehabilitation Act of 1973, Section 504 which states, "...no otherwise qualified handicapped individual in the United States, as defined in section 7(6), shall solely by reason of his handicap, be excluded from the participation in, be denied the benefit of, or be subjected to discrimination under any program or activity receiving federal financial assistance." 2 This legislation established the educational rights of the physically, mentally and emotionally handicapped children, however, it did not provide any federal funding. According to the National School Public Relations Association, "The federal role had been largely limited to funding exemplary projects and helping colleges train special teachers for the handicapped." 3 It was not until


1975, when Senator Harrison Williams, D-N.J., Chairman of the labor and Public Welfare Committee, and Representative John Brademas, D-Ind., Chairman of the subcommittee on select education programs were successful in getting their handicapped education bill passed through the Senate and the House of Representatives. The Federal Government then took an active role in providing funds for educating the handicapped. Senator Williams' and Representative Brademas' bill became Public Law 94-142. It was also called the "civil rights bill for the handicapped."

The purpose of the Education for All Handicapped Children Act of 1975 (P.L. 94-142) is:

"to assure that all handicapped children have available to them ... a free, appropriate public education and related services designed to meet their unique needs, to assure that the rights of handicapped children and their parents or guardians are protected, to assist states and localities to provide the education of all handicapped children, and to assess and assure the effectiveness of efforts to
educate handicapped children.”

P.L. 94-142, Section 4, defines handicapped children as:

"mentally retarded, hard of hearing, deaf, orthopedically impaired, other health impaired, speech impaired, visually handicapped, seriously emotionally disturbed or children with specific learning disabilities who, by reason thereof, require special education and related services.”

In order to achieve the purpose of educating the handicapped student, the legislation specifies that each state desiring to receive P.L. 94-142 funds must submit an Annual Program Plan. The plan is to indicate how the state will comply with the Education for All Handicapped Act (EHA) and its regulations. Annual plans are to be submitted when required by the United States Secretary of Education.

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Public Law 94-142 outlines the requirements that each state must meet to receive federal funds. As reported in Human Advocacy and P.L. 94-142: The Educators' Role, these requirements are:

1. Adopt a state plan which assures all handicapped children the right to a free, appropriate public education.

2. Develop an effective "search and serve program", which means to locate and identify all those handicapped children who have not been served by special education.

3. Establish a priority for two groups of children; those who are not receiving any education; and the severely handicapped children with the most severe handicaps within each disability who are receiving some, but not all of the special education services they need.

4. Develop for each handicapped student, in cooperation with his/her parents, an individualized educational plan which states the services the child will receive; the tasks and skills which will be taught; the student's expected performance level; and how the student's programs will be determined.

5. Use assessments which are nondiscriminating in selections as well as administering. Such tests must be in the child's primary language and no one assessment can be used as the only determinant of a child's program.

6. Provide a system of due process safeguards for parents and their children which must be incorporated into the state plan. Included in these due
process safeguards must be prior notice of all actions affecting the identification or placement of a child, the right to a free independent assessment of the child's abilities, access to school records and the opportunity for an impartial due process hearing.

7. Agree to educate the handicapped child, in as much as possible, with children who are not handicapped.  

The passage of P.L. 94-142 caused nationwide confusion and alarm, due to the fact that many parts of the law were not understood and thus were misinterpreted. Of major concern with the passage of P.L. 94-142 was adequate funding for special education. The intent of P.L. 94-142 was to provide for the excess cost of educating a handicapped student. This cost would be above the average annual per student expenditure in a local education agency for an elementary or secondary student. The concern was whether the federal government could provide for these excess costs.

President Ford reluctantly signed P.L. 94-142 on November 29, 1975 stating that, "... Despite my strong support for full educational opportunities for our handicapped children, the funding levels proposed in this

bill will simply not be possible if Federal expenditures are to be brought under control and a balanced budget achieved over the next few years. The funding levels established by P.L. 94-142 are:

(A) the number of handicapped children aged three to twenty-one, inclusive, in such State who are receiving special education and related services: multiplied by

(B)(i) 5 per centum, for the fiscal year ending September 30, 1978, of the average per pupil expenditure in public elementary and secondary schools in the United States.

(ii) 10 per centum, for the fiscal year ending September 30, 1979, of the average per pupil expenditure in public elementary and secondary schools in the United States.

(iii) 20 per centum, for the fiscal year ending September 20, 1980, of the average per pupil expenditure in public elementary and secondary schools in the United States.

(iv) 30 per centum, for the fiscal year ending September 30, 1981, of the average per pupil expenditure in public elementary and secondary schools in the United States.

(v) 40 per centum, for the fiscal year ending September 30, 1982, of the

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average per pupil expenditure in public elementary and secondary schools in the United States.\(^8\)

**SPECIAL EDUCATION COST**

As a result of federal and state legislation and the responsibility to educate all handicapped children, the number of children receiving special education services continues to grow. The Bureau of Education for the Handicapped estimated that over 4.1 million handicapped children will be served nationwide in 1980.\(^9\) As the numbers of handicapped children served increase, so does the cost. The State Department of Education calculates that it costs three times more to educate a handicapped child than to educate a nonhandicapped child. Educating the handicapped student is an established and essential expense related to the state mandated low teacher-pupil ratios and the federal mandated related services. Related services include:

1. Language and speech therapy
2. Audiological services


3. Orientation and mobility instruction
4. Instruction in home and hospital
5. Adaptive physical education
6. Physical therapy and occupational therapy
7. Vision services and therapy
8. Parent counseling and training
9. Medical services for diagnostic purposes
10. Transportation

Additional expenses are incurred because the majority of handicapped children receive both special education programs and services, and regular education programs and services. As a result, the total education cost includes both the cost of the regular program and the cost of special education programs and services. The most costly programs for handicapped children are the public and private residential schools and institutions for the severely handicapped. William T. Hartman states that, "not only are educational services needed for those children, but a complex set of housing, feeding, self-help skill training, vocational and recreational services may also be required."¹⁰ Specialized staff to provide services, inservice training for school personnel, and the required special education programs for ages three to twenty-one are contributing

factors to the higher cost of educating the handicapped child. The National Association of State Boards of Education reported that, "the total cost of special education and related services per handicapped child...was approximately 2.17 times greater than the cost of regular education per nonhandicapped child. The added cost of special education and related services above the cost of regular education was estimated as $1,927 per handicapped child".\(^\text{11}\) The greater the needs and requirements to educate the handicapped child, the greater the cost of providing special education programs.

CALIFORNIA MASTER PLAN FOR SPECIAL EDUCATION

California has been serving special education children since 1860 when the school for the Deaf and Dumb and Blind was established in San Francisco. Over the next century other categories of handicapping conditions were added to the education system. As the newer handicapped programs were added they were funded at a higher level due to the

cost of living at that time. By 1970, California had 28
different categorical programs. Each program separated
children by their handicaps and children with special needs
were excluded. As an example, a child who was orthopedic-
ally handicapped, severely emotionally disturbed and deaf
would not be welcomed in a program that served only one
need. Administering and funding these programs became a
problem for the education system and for the school
administrators.

The problems of administering and financing the 28
categorically programs, and the lawsuits establishing the
legal rights of handicapped children led the State Board of
Education to develop a new plan to educate the handicapped.
In 1971 the State Department of Education developed a
comprehensive plan that was submitted to the general public
for comments and suggestions. On January 10, 1974, the
Master plan for Special Education was adopted by the State
Board of Education.

Master Plan established four goals to correct the
inequities of children not receiving an equal opportunity
for education. Those four goals are:

1. Public education in California must
seek out individuals with exceptional
needs and provide them an education appropriate to their needs.

2. Public education must work cooperatively with other public and private agencies to assure appropriate education for individuals with exceptional needs from the time of their identification.

3. Public education must offer special assistance to exceptional individuals in a setting which promotes maximum interaction with the general school population and which is appropriate to the needs of both.

4. The most important goal of special education is to provide individually tailored programs which reduce or eliminate the handicapping effects of disabilities on exceptional children.12

The passage of the California Master Plan for Special Education eliminated the categorical programs as separate entities. To compensate for the expected increase in program cost, the state increased the special education allowances. This increase was also necessary to accommodate inflation costs for the next ten years and to provide funds for the increased number of children to be served.

Currently, California State Legislation allocates a

specific amount of money for each special day class, resource specialist program and for each hour of designated instruction services. The Master Plan is funded through five funding categories:

1. **Instructional Personnel Services:** To provide funds for salary and staff benefits for teachers, aides and designated instruction and services personnel.

2. **Support Services:** To provide funds for related support costs such as materials, supplies and both direct and indirect support programs.

3. **Non-Public School Costs:** To provide funds for tuition costs for special education students attending non-public schools.

4. **Transportation:** To provide funds for the home-to-school transportation of special education students plus required transportation to and from occupational and physical therapy. NOTE: Effective in 1984-85, special education and regular home-to-school transportation were combined for transportation funding purposes. Other special education transportation costs must not be paid as part of support services.

5. **Regionalized Services:** To provide funds to support the costs of the regional coordination of the consortium.\(^\text{13}\)

From 1974 to 1980 three bills were passed by the

California State Legislation to provide special education for handicapped children. AB 4040, the first Master Plan legislation enacted in 1974, authorized a three-year pilot program for ten areas of the state. The second legislation was AB 1250 (1977) as amended by AB 3635 (1978), provided for the statewide implementation of the Master Plan for Special Education in California Schools. Third and most important was Senate Bill 1870 passed in 1980. SB 1870 mandated the Master Plan for all school districts in California for the 1981-82 fiscal year.

**SPECIAL EDUCATION EQUIPMENT FUNDING**

Federal and State laws mandate that special education programs be provided for handicapped children. Unfortunately, the federal government has not fulfilled its financial commitment for the specialized programs. Federal appropriations have never reached the levels originally authorized by P.L. 94-142, and are secondary in financial support to that of the states and local districts.

With the lack of funding from the federal government for special education, the fiscal responsibility for services for handicapped students in California has been placed on the state government. The increased burden of
financing special education programs by the State limited the amount of services that could be provided.

The funding for Special Education equipment needs has been inadequate. Specialized equipment required by handicapped children is expensive. The Master Plan allows for capital outlay including the removal of architectural barriers in its guidelines, however, no regulations were provided exclusively for the purchase of equipment. Funds allocated for the special needs of handicapped children are spread over the numerous categorical educating programs. Deaf and hard of hearing, orthopedically handicapped, severely emotionally disturbed and severe disorders of language are just a few of the many programs competing for these funds.

Other sources have been utilized to provide the special equipment needs of handicapped children. Vocational Rehabilitation Act, California Children's Service Association and Medicaid are agencies that either provide equipment needs or funds for handicapped children.

CALIFORNIA STATE LEGISLATION—LOW INCIDENCE FUNDING

Prior to the passage of the California Master Plan in
1974, each categorical program for the handicapped provided funds for specified excess cost, including the requirements for smaller class size, age range of pupils and the additional credentialing of the teaching staff. As an example, programs serving blind students received an additional $1180 allowance for each student for specialized materials. Start up costs for new classes were allocated within a minimum and maximum range. Due to the high cost of purchasing the specialized materials for handicapped children, low incidence costs were administered by large districts or county offices. Smaller districts and local education agencies contracted with the large agencies for necessary services. Counties could impose a local tax for revenue as a means of funding for education. Another source of help for the programs was the services provided by the California Department of Health Services for Students through both state and federal funds.

With the enactment of the California Master Plan, funding was no longer based on categorical programs, but on a per pupil basis for all students with handicaps. Due to the high cost of educating handicapped students, there began an erosion of special education services. Costs for special education were reported to increase due to local taxes not being levied. Planned budgetary decisions were made at
local levels which resulted in serving the mean population of handicapped students, such as the learning handicapped and the severely emotionally disturbed. Local agencies were contributing more money from the general fund and variables in the types and costs of support services were becoming problems for special education funding. Where there were categorical consultants to assist the local plan areas for educational evaluations, program specialist begin to perform these services. This resulted in a loss of knowledge support. A shortage of qualified teachers became an issue as well as specialized inservice training for staff. As a result of these problems, low incidence funding became an issue for the state legislation because a population of handicapped students were not being served.

On January 1, 1983 the first low incidence legislation became effective. Assembly Bill 2652 defined "low incidence disability" as a severe handicapping condition with an expected incidence rate of less than one percent of the total statewide enrollment in grades K-12. The bill also specified that the low incidence definition applied only to

hearing impaired, vision impaired and severe orthopedic impaired, or any combination of the three. This definition did not include mentally retarded, speech impaired, severely emotionally disturbed, orthopedically handicapped, severe disorders of language, or the multihandicapped student. The State Superintendent of Instruction was required, under direction of AB 2652, to develop guidelines for each low incidence disability area and to provide technical assistance for implementation of the guidelines.

Assembly Bill 2652, however, did not designate or provide for funding for the low incidence disability program. It was left to the local agency to pursue any remedies available to it under the Revenue and Taxation Code to obtain reimbursement. Each local agency was still responsible to provide for all the costs associated with educating the low incidence student.

It was not until California State Assemblyman Lou Pappan introduced his Assembly Bill 2557 that the low incidence community received funding for specialized books, materials and equipment. Pappan's bill became law and changed the Education Code as it pertained to special education (California Education Code, Section 56000-56965). Beginning with the 1985-86 school year, and subsequent
years, additional funds would be provided to those pupils with low incidence disabilities. The funding would be determined by dividing the total number of pupils with low incidence disabilities in the state (count of pupils in the following categories: hard of hearing, deaf, visually handicapped, orthopedically impaired and deaf/blind) as reported on December 1 of the prior fiscal year, into the annual appropriation provided for this purpose in the Budget Act, resulting in a per pupil entitlement. Apportionments to responsible local agencies are based on the number of pupils with low incidence disabilities in the special education local plan area multiplied by the per pupil entitlement.

With the new legislation providing funding for the high cost of books, materials and equipment there is a relief for the local education agencies. It is not the total answer to special education funding but it is a start in providing for the needs of the handicapped child.

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CHAPTER III

IDENTIFICATION OF PROBLEM

LOW INCIDENCE LAW

Upon reviewing Section 56771(a) of the California Education Code, low incidence program, there are several items that are not clear.

The funding amounts that each responsible local agency will receive are difficult to determine. The factors that contribute to this problem are:

1. Funding depends on the low incidence pupil count in the state as of December 1 of the prior year.

2. The total pupil count is divided into the annual appropriation provided for the low incidence program.

3. The per pupil entitlement is then multiplied by the number of low incidence students in each special education local plan area to determine the amount each local plan will receive.

The funding formula presents a problem as it is based on the prior year pupil count. The number of enrolled low incidence pupils in the state and in each local plan area
can vary from year to year. The method used to calculate the amount of funds to be received does not allow for growth in the number of students to be served for the current year.

Appropriations for the low incidence program, along with other categorical programs are dependent upon the governor's budget and the educational allowances in the budget. A per pupil entitlement cannot be obtained without the annual appropriation amount. Due to the two different time lines involved in the low incidence funding formula, responsible local agencies do not have the information needed to plan their programs and budgets.

PROCEDURES

Section 56771(d),(e) of the low incidence program, California Education Code, states that each local agency is to ensure the appropriate purchase of books, materials and equipment. It also provides for the coordination of the use of equipment and the reassignment of books, materials and equipment to other special education local plan areas. The law does not specify what "appropriate" purchases of materials, books and equipment are. Nor does the law outline how the coordination of the use of equipment is to
be done or the process to be used when books, materials and equipment are shared with other responsible local agencies. As a result, each local agency is to determine what is an "appropriate" purchase of books, materials and equipment. The coordination of the specialized equipment is also left to the discretion of each responsible agency. The problem that occurs is the effective use of the specialized purchases. Without clear guidelines, sharing of the books, materials and equipment with other agencies is a slim possibility.

LOW INCIDENCE REGULATIONS

The California State Department of Education published general guidelines on the low incidence program to be used by special education local plan areas. The intent of the guidelines was to describe or clarify the operation of the low incidence program. Examining the guidelines reveals that the language is not concise in the area of accountability of internal control of inventory. Inventory procedures are the responsibility of the local agency. Records identifying and tracking the purchases of the low incidence program are maintained depending on the SELPA's established procedures. Low incidence guidelines require that the cost,
source and location of items purchased be included for tracking purposes. The Special Acquisition Report, which is a list of specialized purchases and dollars spent, requires the itemization of books and instructional materials that only cost $50 or more per unit, and that only cost $100 or more per equipment item. Inventory of equipment according to the California School Accounting manual must meet certain criteria and not have a low unit cost. The problem arises for the SELPA's of how to establish proper and correct inventory procedures to meet low incidence guidelines, state accounting regulations and reporting requirements. As a result, the responsible local agency must establish an additional accounting system and inventory system that tracks the purchases of the books, materials and equipment. This creates an increase in administration costs to implement and monitor the low incidence program.
CHAPTER IV

RIVERSIDE COUNTY OFFICE OF EDUCATION

LOW INCIDENCE PROGRAM

Riverside County is one of the fastest growing counties in California. The population has doubled in the last ten years and there is a 10% growth rate factor for the county. The population growth in Riverside County had a direct relationship to the number of low incidence students served by the Riverside County Office of Education. The impact of the population growth affects the low incidence funding with an increase in required services and equipment for handicapped children. Due to the low incidence funding formula which bases the funds to be received on the prior year December count, it is almost impossible to predict what the costs will be in a rapidly growing area. With a continued influx of people into the county, an increase in Licensed Children's Institutions to accommodate the special needs of the children is indicated.

Riverside County covers an area of approximately 7,400 square miles which includes desert and mountain barriers. The geographical design of the county creates isolated areas
where county programs are operated. To reach some of these outlying areas requires a minimum four hour drive one way. Due to the location of these programs, it is not always feasible to move equipment and/or supplies. These conditions cause an increase of expenditures for special education in that additional purchases are required for isolated areas.

The County Office maintains a professional staff whose responsibility is to be aware of technological advances that will benefit the educational process and services. The policy of the County Office is that it should be in the forefront of providing educational services and technology advances. The new curriculum designed in 1986, for the handicapped students in the Riverside County programs, is indicative of the County's continuing effort to provide programming for the handicapped based on the most recent research.

Technological advances cannot be made without proper equipment and/or supplies. The lack of appropriate special education funding, and the increase in the population in the County programs, caused a shortage in monies to replace or update worn out equipment. With the implementation of the
low incidence funding, obsolete equipment and materials are being replaced.

The Division of Special Schools and Services provided programs in the 1985-86 school year for 223 low incidence students. (See Table I, pg. 30) The total cost for specialized materials, books and equipment was $60,488.00. Expenditures for specialized equipment in 1985-86 was $56,287.00, and for books and materials was $4,201.00. Per pupil cost for the first year of operation of the low incidence program was $217.25.

**ESTABLISHED PROCEDURES**

As required by the State Department of Education low incidence guidelines and the California Education Code, Section 56771(d) the Riverside County Office Special Education Local Plan Area (SELPRA) established procedures to purchase the books, materials and equipment for the low incidence student.

The selection, purchasing and monitoring system utilized by the Riverside County SELPA programs began with a recommendation by the IEP Team for specialized equipment and/or materials. Selection of the equipment and/or
### TABLE I

**RIVERSIDE COUNTY SPECIAL EDUCATION LOCAL PLAN AREA**

**1985-86 HANDICAPPED PUPILS SERVED**

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</tbody>
</table>

| Total                | 55  | 557 | 9857 | 139   | 10608 |

D = Deaf
DB = Deaf/Blind
MRF = Mentally Retarded
SPI = Speech Impaired
HI = Hearing Impaired
OI = Orthopedically Impaired
VI = Visually Impaired
SED = Severely Emotionally Disturbed
SLD = Severe Language Disorder
MH = Multihandicapped
OHI = Orthopedically Handicapped Impaired
materials is made by the principal, teacher and any other support personnel who knows about the needs of student(s) and the items being purchased. At the bimonthly meeting of coordinator/principal's and division heads, completed purchase requests for the selected equipment and/or supplies are presented for discussion and approval. The proposed purchase requests are discussed and voted upon by the participants at the meeting. Upon approval, the purchase requests are sent to the accounting department for budget approval. They are then forwarded to the purchasing department for proper purchasing procedures and acquisition of the equipment and/or supplies.

The participation of the coordinator/principals and division heads was used to avoid duplicate purchases and to assure the need for the specialized materials and equipment. It also provides a means for sharing of the materials and equipment by the different local agencies within the Riverside County SELPA.

School districts requesting purchase of specialized equipment send their requests to the Director of Special Schools and Services for processing. The requests are reviewed by a program specialist familiar with the handicapping condition of the student(s). The requests may also
be shared and reviewed with those districts in the consortium. Upon approval of the requests, the school district and the county coordinate in the standard procedures of acquisition of the equipment and/or supplies and in the systematic process of monitoring and tracking of the purchases.

RECORD MAINTENANCE

For purposes of tracking and monitoring the specialized equipment, identification labels and rubber stamps are used to indicate that the items are the property of the Riverside County SELPA. A list of the purchase order numbers and the items purchased is maintained in the Division of Special Schools and Services. The business division provides a method of monitoring with a low incidence account code and maintenance of purchase orders.

An inventory listing is maintained by the purchasing unit for equipment and/or materials purchased that cost over $200.00. The inventory lists the item purchased, the purchase order number, county identification number, date of purchase, the location of the item and identifies that the item is purchased with low incidence funds. Inventory list-
ings can be acquired by location of low incidence materials and equipment or by a listing of all low incidence purchases.

The stated procedures and record maintenance were established to adhere to the low incidence guidelines and California Education Code, Section 56771. With the implementation of these processes, information would be available to the State Department of Education and materials and equipment could be recognized for sharing with other local agencies and SELPA's.
CHAPTER V

REPORT AND SURVEY FINDINGS

REPORT

The purpose of this project was to study the implementation of the low incidence program during the first year of operation at the Riverside County Office of Education. A review of the low incidence laws and State Department of Education publications were examined. Research of the low incidence literature revealed that the state funding formulas did not allow for the increasing number of low incidence students in the Riverside County SELPA. A study of the literature also revealed that the SELPA did not always have the funding information needed to plan for program needs or to prepare an accurate budget.

The California Education Code, Section 56771, and the State Department of Education low incidence guidelines were vague and unclear in the areas of appropriate purchase of specialized materials and equipment; coordination of the use of equipment; sharing of books, materials and specialized equipment with other responsible local agencies; and procedures for inventory control. It was the responsibility of
the Riverside County SELPA to interpret the law and implement the low incidence program. Procedures were established for the areas of coordination of equipment, appropriate purchase of books, materials and equipment, and the sharing of equipment within the SELPA. An accounting and tracking system was established to track the low incidence purchases.

The law requires that the specialized materials and equipment be included in the handicapped student's individualized education program. A survey was conducted of ten low incidence students IEP's to determine the relationship of the students' evaluation and the purchase of specialized materials. The survey was conducted over a period of one year to trace the benefits the handicapped students had received. The study showed that the Riverside County SELPA low incidence pupils did benefit from the purchase of the specialized materials. Each student's IEP specified the equipment and/or materials that would aid him in his education.

The low incidence funding law states that each responsible local agency is to receive a per pupil entitlement. This entitlement is based on the prior fiscal year December
pupil count. A questionnaire was sent to neighboring SELPA's for a comparison analysis of funds received. The survey also included questions on the actual amount of expenditures incurred for the first year of operation and on what inventory procedures had been established. Responses to the questionnaire disclosed that the funding formula for low incidence does not allow for growth in the low incidence population. The survey indicated that there is a need for the continuance of the low incidence program to support the purchase of specialized books, materials and equipment. SELPA's that responded to the questionnaire stated that inventory procedures were established, however, clarification and direction was needed from the State Department of Education.

**SELPA SURVEY**

A questionnaire (Appendix A, pg. 50) was sent to the neighboring SELPA's for a comparison analysis of the amount of low incidence funding received, the actual amount of expenditures incurred for the 1985-86 fiscal year, and the inventory procedures established. The questionnaire was mailed to:

1. Riverside Unified School District
2. Corona-Norco Unified School District

36
3. San Bernardino Unified School District
4. East Valley SELPA
5. San Bernardino Desert/Mountain SELPA
6. West End Consortium

Of the six neighboring SELPA's surveyed, only two responded with completed forms. They were the East Valley SELPA and the West End Consortium.

The result of the SELPA survey (Table II, pg. 38) points out the problem with the low incidence funding formula. The first year low incidence funding apportionment was $306.71 per pupil. The survey showed that only one of the three local plan areas actually received the full $306.71 per pupil. This would indicate that the East Valley SELPA had no growth from the prior year December 1 count. A comparison of the Riverside County Office of Education and the West End Consortium indicates that the County Office showed a definite growth of low incidence students as the per pupil rate is lower, and the Consortium apparently had a decreased enrollment of low incidence students. The low incidence student population has a direct effect on the amount of funds received and the amount of funds that can be expended per pupil.

Records of the low incidence purchases are kept at each SELPA's discretion. Each SELPA must establish its own
<table>
<thead>
<tr>
<th>ORGANIZATION</th>
<th>AMOUNT OF FUNDING RECEIVED</th>
<th>AMOUNT OF ACTUAL EXPENDITURES</th>
<th>NUMBER OF LOW INCIDENCE PUPILS SERVED</th>
<th>AMOUNT RECEIVED PER LOW INCIDENCE PUPIL</th>
<th>COST PER LOW INCIDENCE PUPIL</th>
</tr>
</thead>
<tbody>
<tr>
<td>RIVERSIDE COUNTY SELPA</td>
<td>$65,329.00</td>
<td>$60,488.00</td>
<td>223</td>
<td>$292.96</td>
<td>$271.25</td>
</tr>
<tr>
<td>SAN BERNARDINO EAST VALLEY SELPA</td>
<td>$52,141.00</td>
<td>$34,124.00</td>
<td>170</td>
<td>$306.71</td>
<td>$200.73</td>
</tr>
<tr>
<td>SAN BERNARDINO WEST END</td>
<td>$49,128.00</td>
<td>$46,223.00</td>
<td>157</td>
<td>$312.92</td>
<td>$294.41</td>
</tr>
</tbody>
</table>
accounting procedures. The questionnaire sent to the neighboring SELPA's also address this area. The purpose was to compare other SELPA's procedures with those of the Riverside County Office of Education. Information received from the East Valley SELPA and the West End Consortium was minimal. Both SELPA's stated that the low incidence purchases were maintained on a computer system, but gave no detail information. The East Valley SELPA did provide a form that is utilized (Appendix C, pg. 52-54) for their accounting and inventory control purposes.

**INDIVIDUALIZED EDUCATION PROGRAM**

A random sample of student's individualized education programs was reviewed for the project at the Riverside County Office of Education. The purpose was to obtain a range of different low incidence handicapping conditions and to also have various ages in the group. By selecting the IEP's on these basis, the equipment purchases and goals would also vary. The sample IEP's revealed that despite the handicapping condition the equipment required most by the low incidence student was communication devices. A closer look at the acquisition report to the State Department also revealed that communication devices are the largest expenditure for equipment purchases. It can be assumed from
these facts that the Riverside County SELPA was in need of the low incidence funding for communication equipment.

To illustrate the benefit the students have received through the SELPA supplied equipment, refer to Table III (pg. 41-42), Individualized Education Program.
<table>
<thead>
<tr>
<th>STUDENT</th>
<th>CHRONOLOGICAL AGE</th>
<th>HANDICAPPING CONDITION</th>
<th>EQUIPMENT</th>
<th>GOAL</th>
<th>RESULTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>12.1</td>
<td>Deaf/Blind</td>
<td>Braille</td>
<td>Increase Braille Skills</td>
<td>Met</td>
</tr>
<tr>
<td>Male</td>
<td>4</td>
<td>Orthopedically Impaired</td>
<td>Computer System 80 Rifton Potty Chair</td>
<td>Improve Expressive Language Skills</td>
<td>Met</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Improve Receptive Language Skills</td>
<td>Met</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Improve Fine Motor Skills</td>
<td>Partial</td>
</tr>
<tr>
<td>Female</td>
<td>2.8</td>
<td>Deaf</td>
<td>Phonic Ear</td>
<td>Increase Receptive Language</td>
<td>Met</td>
</tr>
<tr>
<td>Female</td>
<td>12.6</td>
<td>Orthopedically Impaired</td>
<td>Computer &amp; Adaptive Functions</td>
<td>Increase Expressive Language</td>
<td>Met</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Improve Auditory Skills</td>
<td>Partial</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Improve Language Skills</td>
<td>Met</td>
</tr>
<tr>
<td>STUDENT</td>
<td>CHRONOLOGICAL AGE</td>
<td>HANDICAPPING CONDITION</td>
<td>EQUIPMENT</td>
<td>GOAL</td>
<td>RESULTS</td>
</tr>
<tr>
<td>----------</td>
<td>-------------------</td>
<td>------------------------------</td>
<td>----------------------------</td>
<td>------------------------------------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>Female</td>
<td>3.9</td>
<td>Hearing Impaired</td>
<td>Hearing Aids</td>
<td>Increase Expressive Language</td>
<td>Partial</td>
</tr>
<tr>
<td>Male</td>
<td>4.2</td>
<td>Orthopedically Impaired</td>
<td>Computer System</td>
<td>Improve Articulation</td>
<td>Met</td>
</tr>
<tr>
<td>Male</td>
<td>16.3</td>
<td>Visually Impaired</td>
<td>Braille Equipment</td>
<td>Develop Pre-Readiness Skills</td>
<td>Met</td>
</tr>
<tr>
<td>Male</td>
<td>12.2</td>
<td>Visually Impaired</td>
<td>Cane</td>
<td>Learn to Read &amp; Write Braille</td>
<td>Met</td>
</tr>
<tr>
<td>Male</td>
<td>5</td>
<td>Hearing Impaired</td>
<td>Zygot Board</td>
<td>Increase Receptive Language Skills</td>
<td>Partial</td>
</tr>
<tr>
<td>Female</td>
<td>6.1</td>
<td>Orthopedically Impaired</td>
<td>Typewriter, Computer</td>
<td>Improve Communication Skills</td>
<td>Partial</td>
</tr>
</tbody>
</table>
CONCLUSION

Funding for special education programs has been a continued problem since the implementation of P.L. 94-142. Shortage of funds from the federal level has had a negative impact on the state and local governments educational budgets. With statutory law requiring that educational services be available for all handicapped children and case law ruling that the burden of insufficient funds cannot be laid disproportionately upon any one group such as handicapped children (Mills 1972), school districts must plan carefully to meet all the educational responsibilities required of them, even if federal and state sources do not provide sufficient funds.  

Lack of appropriate special education funding to the Riverside County SELPA and the increase of the population in

---

the county programs, caused a shortage in monies. Funds to replace or update worn out equipment were not available. The purchase of the latest technological equipment was not possible as monies were spent repairing obsolete equipment. Of great concern to the SELPA was the geographical design of the county. The terrain of the county created isolated areas where county programs operated. The sharing of equipment and materials was not always feasible due to the distance of travel and the individual needs of the students.

Meeting the needs of low incidence students that move onto campuses and into community-based activities increase the need for equipment and materials. When students move from special classes to regular campuses or community-based programs they cannot always share the materials and equipment. To facilitate the transition, new equipment and materials need to be purchased. This also has an impact on the availability of special education monies.

With the complete and full implementation of the low incidence funding, the Riverside County SELPA was able to begin replacing obsolete materials and equipment. The largest expenditures were made to replace equipment for the Deaf, Hard of Hearing and Visually Handicapped.
The continuation of low incidence funding provides the opportunity for professional individuals to develop advanced technologies that will benefit the handicapped child. It is imperative that these advances be made so that the handicapped may live a more productive and useful life.

RECOMMENDATIONS – ALLOWABLE EXPENDITURES

California Education Code Section 56771(d) limits the allowable expenditures to the coordination and purchase of specialized books, materials and equipment. The repairing and maintenance cost of low incidence purchases is to be taken from other funding sources. Without funding to cover the costs of repairs, equipment could remain unused. Maintenance cost can average 20% on some types of equipment. It is recommended that the low incidence program allow for the cost of maintenance and repair of equipment.

Another area for recommendation of allowable cost include inservice training for individuals operating the advanced technological equipment.

RECOMMENDATIONS – INVENTORY IDENTIFICATION AND CONTROL

It is recommended that the State Department of
Education implement better guidelines for SELPA's to follow regarding tracking of inventory. The system should not become too complex relative to the management of equipment. A uniform method of identification of equipment and inventory procedures is recommended.

An annual acquisition report of materials and equipment is completed by each SELPA for the Clearinghouse Depository for Handicapped Children. It is recommended that a system integrating a report of unused equipment and materials be submitted with the annual report. The reporting of surplus items as well as newly acquired materials and equipment will ensure a more cost effective use of low incidence funds.

FUTURE RESEARCH

Due to the newness of the low incidence program the literary research was very limited. The continuance of the program will provide more information which to review and examine. An area of prime concern to the SELPA's is the funding basis of the low incidence program. Follow up research on per pupil allowance versus the December 1 pupil count is recommended. The prior year December 1 count does not always include all the students with low incidence disabilities.
Multihandicapped students, pupils with more than one disability, are not eligible for low incidence funds even though they may have a low incidence disability. Research in this area would be recommended for a total count of all students with low incidence disabilities.

Finally, follow up research is recommended on the current low incidence program for changes and/or improvements in the areas of allowable expenditures, inventory control, and accountability procedures.


APPENDIX A

LOW INCIDENCE FUNDING QUESTIONNAIRE

1. What was the amount of low incidence funding your SELPA received for the program year 1985-86?

2. What was the enrollment of handicapped children in your SELPA during the period of 1985-86?

3. What was the total amount of expenditures for low incidence in the year 1985-86?

4. What SELPA inventory procedures did you establish in the fiscal year 1985-86? Have any changes been made to these procedures since 1985-86?

5. Does the amount of funding received by your SELPA adequately meet the needs of the pupils with low incidence disabilities?

6. What costs were incurred to coordinate the purchase and tracking of equipment and materials for the year 1985-86?

7. Do you have any recommendations for improvement of the low incidence program?
## APPENDIX B

### LAWS GOVERNING EDUCATION FOR THE HANDICAPPED CHILD

<table>
<thead>
<tr>
<th>LAW</th>
<th>WHERE FOUND</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FEDERAL</strong></td>
<td></td>
</tr>
<tr>
<td>Vocational Rehabilitation Act of 1973 (Section 504)</td>
<td>United States Code, Title 29, Section 79 (29 U.S.C. Section 794)</td>
</tr>
<tr>
<td>Regulations Implementing P.L. 94-142</td>
<td>Code of Federal Regulations, Title 45, Part 121a. 1-121a. 745 (45 C.F.R. Section 121a)</td>
</tr>
<tr>
<td>Regulations Implementing Section 504</td>
<td>Code of Federal Regulations, Title 45, Part 84. 1-84.61 (45 C.F.R. Section 84)</td>
</tr>
<tr>
<td><strong>STATE</strong></td>
<td></td>
</tr>
<tr>
<td>California Education of Handicap Children Statutes</td>
<td>California Education Code, Section 5600-56965, 59001-59205</td>
</tr>
<tr>
<td>Regulations Implementing Code, California Statutes</td>
<td>California Administrative Title 5, Sec. 3150-3170, 3200-3620</td>
</tr>
</tbody>
</table>
APPENDIX C

EAST VALLEY SELPA REIMBURSEMENT REQUEST -- LOW INCIDENCE FUNDING

DISTRICT NAME __________________________ PERSON SUBMITTING REQUEST __________________________ DATE __________

CERTIFICATION: I certify that the reported expenditures have been made and have been expended in accordance with Federal and State laws and regulations, and full records of inventories and expenditures have been maintained and are available for audit.

AUTHORIZED AGENT SIGNATURE __________________________ NAME/TITLE __________________________

SECTION I -- LOW INCIDENCE ITEM(S) PURCHASED ** PLEASE ATTACH A COPY OF EACH PURCHASE ORDER

A. EQUIPMENT--SPECIFY THE FOLLOWING:
   TYPE: __________________________ BRAND: __________________________ SERIAL #: __________________________ MODEL: __________________________
   DIST. INVEN. #: __________________________ QUANTITY: __________________________ TOTAL COST: __________________________ TAX: __________________________ SHIPPING: __________________________ REIMBURSEMENT REQUESTED: __________________________

B. BOOK(S) OR NON-BOOK--SPECIFY THE FOLLOWING: ** PLEASE ATTACH A COPY OF EACH PURCHASE ORDER
   TITLE: __________________________ PUBLISHER: __________________________ AUTHOR: __________________________ COPYRIGHT: __________________________ SPECIAL MEDIUM: __________________________
   DIST. INVEN. #: __________________________ QUANTITY: __________________________ TOTAL COST: __________________________ TAX: __________________________ SHIPPING: __________________________ REIMBURSEMENT REQUESTED: __________________________

C. EDUCATIONAL AID(S)--SPECIFY THE FOLLOWING: ** PLEASE ATTACH A COPY OF EACH PURCHASE ORDER
   NAME: __________________________ DESCRIPTION: __________________________ SENSORY MODALITY: __________________________
   DIST. INVEN. #: __________________________ QUANTITY: __________________________ TOTAL COST: __________________________ TAX: __________________________ SHIPPING: __________________________ REIMBURSEMENT REQUESTED: __________________________

II. STUDENT INFORMATION

<table>
<thead>
<tr>
<th>MIS #</th>
<th>STUDENT NAME</th>
<th>HANDICAPPING CONDITION</th>
<th>LOW INCIDENCE IEP CONDITION</th>
<th>IEP DATE</th>
<th>SCHOOL (A,B,C)</th>
<th>LOC. OF ITEM(S)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

TOTAL REIMBURSEMENT REQUESTED: ____________ APPROVED FOR REIMBURSEMENT ____________ NOT APPROVED FOR REIMBURSEMENT ____________

SELPA ADMINISTRATOR SIGNATURE __________________________ DATE __________
INSTRUCTIONS FOR COMPLETING REIMBURSEMENT REQUEST FORM


2. REQUEST FOR REIMBURSEMENT IS TO BE SIGNED BY THE DISTRICT AUTHORIZED AGENT. PRINT OR TYPE AUTHORIZED AGENT’S NAME AND TITLE.

3. SECTION I — LOW INCIDENCE ITEM(S) PURCHASED
   Item(s) will fall into one of three categories: Equipment, Book or Non-book, or Educational Aid. List each item under the appropriate category. If more than one type of item in a specific category has been purchased, another form will need to be completed. If possible, attach a copy of each purchase order.

   A. EQUIPMENT
      TYPE
      BRAND
      SERIAL #
      MODEL #
      DISTRICT INVENTORY
      QUANTITY
      TOTAL COST (quantity x unit cost)
      TAX (on total cost)
      SHIPPING
      REIMBURSEMENT REQUESTED (total cost + tax + shipping)

   B. BOOK OR NON-BOOK (non-book includes tests, films, music, etc.)
      TITLE
      PUBLISHER
      AUTHOR
      COPYRIGHT DATE
      SPECIAL MEDIUM (description of specialized materials, i.e., Braille, large type, regular, etc.)
      DISTRICT INVENTORY #
      QUANTITY
      TOTAL COST (quantity x unit cost)
      TAX (on total cost)
      SHIPPING
      REIMBURSEMENT REQUESTED (total cost + tax + shipping)

   C. EDUCATIONAL AID
      NAME
      DESCRIPTION
      SENSORY MODALITY (description of learning modality, i.e., auditory, visual, kinesthetic, etc.)
      DISTRICT INVENTORY #
C. EDUCATIONAL AID (cont'd)

<table>
<thead>
<tr>
<th>QUANTITY</th>
<th>TOTAL COST (quantity x unit cost)</th>
</tr>
</thead>
<tbody>
<tr>
<td>TAX</td>
<td>(on total cost)</td>
</tr>
<tr>
<td>SHIPPING</td>
<td>REIMBURSEMENT REQUESTED (total cost + tax + shipping)</td>
</tr>
</tbody>
</table>

4. SECTION II — STUDENT INFORMATION
It is permissible to "pool" funds to be used by one or more students with low incidence disabilities— if the item was purchased for more than one student, list all the students.

<table>
<thead>
<tr>
<th>MIS #</th>
<th>STUDENT NAME</th>
<th>HANDICAPPING CONDITION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>As reported in the unduplicated pupil count, i.e., TMR, DCH, C/B, MH, etc.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>LOW INCIDENCE CONDITION</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Report the classification of low incidence condition for which the item was acquired: VH=visually handicapped, CH=orthopedically handicapped, AH=deaf or hard of hearing, or DB=deaf/blind.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>IEP DATE</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Date of last IEP meeting which has identified the students as having need for specialized items.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>SCHOOL ITEM (A,B,C)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Indicate A=equipment, B=book or non-book, and/or C=educational aid, to correspond with the specialized equipment/materials purchased.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>LOCATION OF ITEM(S)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Specify the location (school office, classroom #, teacher's name, etc.) where the specialized item will be utilized.</td>
</tr>
</tbody>
</table>

5. TOTAL REIMBURSEMENT REQUESTED
Total of categories A, B, and C

6. SELPA ADMINISTRATOR APPROVAL: If the item(s) purchased does not meet the criteria for low incidence funding, the SELPA administrator is not able to approve the expenditure to be reimbursed. If there is any doubt, call the SELPA office first at 714/387-4400.

IF ANY ITEM COSTS MORE THAN THE DISTRICT IS AUTHORIZED TO SPEND, THE DISTRICT WILL BE RESPONSIBLE TO PAY THE DIFFERENCE FROM ITS OWN FUNDS.
## SPECIAL ACQUISITIONS REPORT
### LOW INCIDENCE FUNDS (E.C. #56771)

#### 1985-86

<table>
<thead>
<tr>
<th>1. Legal name of educational agency (LEA or SELPA)</th>
<th>COUNTY NAME</th>
<th>Riverside</th>
</tr>
</thead>
<tbody>
<tr>
<td>Riverside County Office of Education</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Address</th>
<th>COUNTY - DISTRICT (If applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>3939 Thirteenth Street, P.O. Box 868</td>
<td></td>
</tr>
<tr>
<td>Riverside, California 92502</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Name of person completing this form</th>
<th>Position or Title</th>
<th>Telephone</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marlene Siglar</td>
<td>Administrative Asst.</td>
<td>714/788-6639</td>
<td>8/14/86</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4. Quantity</th>
<th>5. Unit Cost</th>
<th>6. Item Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(See Instructions on Back)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7. Acquired for:</th>
<th>SEE ATTACHED LIST</th>
</tr>
</thead>
</table>

### SECTION II

<table>
<thead>
<tr>
<th>AIDS &amp; EQUIPMENT</th>
<th>INSTRUCTIONAL MATERIALS</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,216.00</td>
<td>$1,985.00</td>
<td>$0</td>
</tr>
</tbody>
</table>
INSTRUCTIONS

Information provided on this form refers only to special instructional materials and equipment acquired with funds provided for low incidence groups through the special appropriation (E.C. 56771). DO NOT REPORT ANY OTHER ACQUISITION ON THIS FORM. Please consider the following guidelines when completing the report form:

IN SECTION I, REPORT:

Instructional materials and equipment acquired by your school system costing $50 or more per single book or non-book (such as a filmstrip), and $100 or more per equipment item or educational aid, including such equipment acquired for teacher use with students (e.g., enlarging copiers, tape duplication units, computer and communication devices).

IN SECTION II, REPORT:

Total expenditures (do not itemize) for: (1) equipment and aids not reportable in Section I; (2) instructional materials not reportable in Section I; (3) other.

FORM ITEM NUMBER:

1. Identify educational agency by name and county/district code (if applicable).
2. Address of agency or county office.
3. Include name of the person completing this form, position or title, telephone number and date the form was completed.
4. Give the number of items acquired. If only one copy of a book or set was acquired, report the number "1". Since individual serial numbers are required for equipment, each equipment item should be reported separately.
5. Indicate cost of the item, rounded to the nearest dollar (excluding tax).
6. Each item should be described as follows:
   Equipment - Specify type, brand, serial #, model #.
   Book or non-book - Specify title, publisher, author, copyright date, special medium (braille, large type, regular). Non-book would include tests, filmstrips captioned films, music.
   Educational Aid - Specify name description and sensory modality.
7. Give abbreviation for classification of low incidence condition for which the item was acquired: VH = visually handicapped; OH = orthopedically handicapped; DH = deaf/hard of hearing; db = deaf-blind
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APPENDIX E

LETTERS OF ENDORSEMENT
February 27, 1986

Dr. Tom Woods, Program Coordinator
California State University San Bernardino
School of Education
5500 State College Parkway
San Bernardino, California 92407

Dear Dr. Woods:

I have reviewed the proposal submitted by Ms. Marlene Siglar for her Masters Thesis. The study centers on the identification and use of the low incidence funding for specialized equipment in the special education programs in the Riverside County Special Education Local Plan Area. This is a new program for the 1985-86 fiscal year. Such a study will be most useful to the administration of the Riverside County SELPA and will be the basis for any recommendations to the State Department of Education for future additions to Title 5 of the California Administrative Code.

I find the proposed study to be sufficiently defined to allow the candidate to successfully complete the study, and I recommend approval of the study.

Sincerely,

Morris L. Reeves
Dear Dr. Woods:

I have reviewed Marlene Siglar's proposal for her Master's Thesis and am enthused with the topic she has chosen. The low incidence funding program is in its first year of operation and the study of the program will benefit the Riverside County Superintendent of Schools and the Riverside County SELPA. Such a study during this first critical year is important for the continued success of the program.

The proposal is sufficiently narrow in scope to be successfully completed and I recommend the study for approval.

Sincerely,

Brooks P. Coleman
January 2, 1987

Dr. Tom Woods  
California State University San Bernardino  
5500 University Parkway  
San Bernardino, CA 92407

Dear Dr. Woods:

This is in reference to Mrs. Marlene Siglar's proposed thesis project on low-incidence funding for pupils with certain disabilities. To the best of my knowledge there has not been a broad or in-depth review of this specific area in Special Education.

I think Mrs. Siglar will benefit from the experience and expand her knowledge of Special Education.

I do endorse Mrs. Siglar proceeding on this project.

Sincerely,

Jerry J. Kurr  
Assistant Superintendent  
Division of Administration and Business Services

JJK:ce

County Board of Education

Marilyn Baumert    Charles H. Brugh    Gerald Colapinto    Betty Gibbel    Curtis Grassman    Ruth Miller    Milo P. Johnson
President          Councilman              Superintendent          Member               Member               Member