

Education Funding

Special Education Funding Guidelines

**Special Equipment Amount (SEA)
and
Special Incidence Portion (SIP)**

2006–07

Spring 2006
Ministry of Education

This publication supersedes the *Special Education Funding Guidelines: Intensive Support Amount (ISA) Level 1 and Special Incidence ISA, 2004–05*.

Une publication équivalente est disponible en français sous le titre suivant : *Lignes directrices sur le financement de l'éducation de l'enfance en difficulté : lignes directrices sur la somme liée à l'équipement personnalisé (SEP) et la somme liée à l'incidence spéciale (SIS), 2006-07.*

ISBN: (Print) 1-4249-1657-7

ISBN: (PDF) 1-4249-1658-5

Table of Contents

Special Equipment Amount	1
Purpose	1
Board Responsibilities	1
Eligibility	2
Coordination with MOHLTC Assistive Devices Program	6
Portability / Transferring Equipment	6
Claim Process	7
Required Documentation	8
Qualified Professionals	8
Special Incidence Portion	12
Eligibility Criteria for SIP	12
Calculating Eligible Staff Support	13
Documentation Required	13
Staff Support Timetable	14
Business Cycle/Application Process	16
Appendix A: Special Incidence Portion (SIP) Application Form 2006–07	17
Appendix B: Ministry Regional Offices	18
Abbreviations	19
Index	20

Special Equipment Amount

**Funding for Equipment for
Students with Special Needs**

Special Equipment Amount (SEA): Funding for Equipment for Students with Special Needs

Purpose of SEA Funding

The Special Equipment Amount (SEA) provides funding to school boards to assist with the costs of equipment essential to support students with special needs, where the need for specific equipment is recommended or determined by a qualified professional. This equipment is to provide students with access to the Ontario curriculum or a board-determined program and to attend school.

Board Responsibilities

Equipment purchased with SEA funding should be considered as a set of physical assets, which boards have a responsibility to protect, maintain, and manage as a public resource. It is assumed that boards will develop internal operating policies and procedures regarding the purchase, repair, use, and disposal of equipment purchased with SEA funding.

School boards are expected to make appropriate decisions about how best to meet the needs of students who require equipment to assist them. Informed decisions will support cost effective choices about acquiring appropriate equipment and ensuring it is meeting students' specific needs.

Boards' responsibilities include ensuring that:

- equipment is functioning properly and is meeting students' needs;
- equipment is replaced as required, when students outgrow equipment or when equipment wears out through use;
- upgrades and refurbishment are considered before replacement as an option;
- equipment is reused by other students when no longer required by the student it was purchased for;

- efforts are made to share equipment among several students when appropriate and possible;
- policies are developed that provide board staff with direction on issues such as:
 - managing transfers between schools and boards,
 - use of equipment in students' home, in co-op placements and in other program settings,
 - staff training on use of SEA funded equipment,
 - inventory records,
 - documenting use of equipment in student's IEPs, where equipment is required to support the student;
- reasonable efforts are made to acquire a fair market value when disposing of used equipment.

Boards will need to internally allocate an adequate amount of other funding to support the other costs associated with ensuring that all students who need equipment have access to appropriate equipment. These other costs include the \$800 per pupil deductible, the purchase of equipment that costs less than \$800 for students who require low cost items, on-going insurance costs, consumables such as toner and paper for printers, the cost of parts for upgrading or refurbishing equipment and staff costs for managing equipment purchasing, set-up, repairs, and training.

Eligibility

The guidelines are applicable to the following:

Boards

SEA funding is available to:

- district school boards,
- school authorities,
- hospital school authorities.

Students

SEA funding can be used to purchase equipment for any student with a special need, where the equipment is required to support the student's access to the Ontario curriculum and/or alternative program. Students do not have to be formally identified as exceptional students, but their need for equipment must be recommended by a relevant qualified professional, and evidence of the use of equipment must be documented in students' Individual Education Plans (IEPs).

Equipment

Eligible expenses

Eligible expenses include all costs associated with purchasing and/or leasing equipment to meet students' special education needs, as well as the related costs for peripherals, service contracts, and training that are required to make equipment operational.

The types of equipment that are eligible for SEA funding include any items that are recommended by a qualified professional. This allows for flexibility in purchasing to meet needs in innovative ways and to respond to new developments in technology and practice.

As the purpose statement indicates, eligible equipment includes items required to meet students' personal care and safety needs, such as lifts or car seats for school-provided transportation. These items support students so that they can get to school and have access to their program.

Examples of eligible expenses include:

- speech analysers
- FM systems
- amplification systems
- print enlargers for students with low vision
- computer hardware
- software that provides access to curriculum (e.g. operating systems and accessibility programs)

- adjustable desks or computer tables
- Braille
- symbol or letter voice translators
- insulated booths and study carrels
- communication aids, such as speech synthesizers
- positioning devices for sitting, standing, and lying
- personal care items
- lifts or harnesses for moving students
- warranties
- service contracts for technology
- training for students and staff on how to use SEA funded computers, software or other equipment

It is expected that equipment will be replaced, as needed, to accommodate changes in students' needs or due to changing technology. The expected number of years of use for different types of equipment varies, depending on the technology.

For students with central auditory processing difficulties, it is recommended that boards undertake a three- to six-month trial with suitable equipment, such as a soundfield system. Once board staff are satisfied that the trial has shown positive results for the student, a claim may be made for hearing related equipment.

When leasing arrangements are made, the entire cost of the lease should be claimed in the first year – not as a pro-rated cost over the life of the lease. For example, a three-year lease at \$1000 per year would be claimed as \$3000 in the first year of the lease.

Claims may not be made for computer hardware when all students in the class would ordinarily be provided with computers.

Where equipment will be shared by several students, such as a Braille or printer, a claim should be made in the name of one student only.

Equipment that is required for teachers or other staff to interact with students as they

access their course of study or program is also eligible for SEA funding. This would include items such as microphones, lifting devices, safety vests or other protective gear.

Deductible

District school boards are responsible for the first \$800 in costs for any student per year. In processing a board's SEA claims, the ministry will deduct \$800 from the total amount of SEA funding claimed for a student in a school year. It is expected that boards will use other special education funding to cover the \$800 deducted from the SEA claim.

School authorities (including hospital authorities) are not required to pay the first \$800 in equipment expenses, because they are funded on a different basis. They may claim the full cost of each equipment purchase as part of their financial reporting to Ministry Regional Offices.

Technicians

Eligible expenses

Since 2004–05, the salary and benefit costs of board-employed technicians and technologists who manage SEA equipment installation, maintenance, and staff training are also eligible. District school boards may apply for no more than one technician/technologist per 30,000 students (as per a board's Average Daily Enrolment), with smaller boards eligible for a minimum of 0.2 FTE (full-time equivalent). Eligible salaries would be consistent with other board IT technician positions. School authorities are not eligible to claim this expense, but they may claim for external service contract costs related to equipment maintenance and repairs.

Boards may also claim expenses related to service contracts with external vendors. This may be claimed as part of an order for new equipment or as a separate item that would cover a number of pieces of existing equipment, where the cost is greater than \$800.

Deductible

Boards will be responsible for the first 20 percent of the cost of special education equipment technicians or technologists (salary and benefits).

Ineligible Expenses

The following expenses are not eligible for SEA funding:

a) Capital expenditures

Building modifications, such as physical accessibility modifications or features that are built into new classrooms, such as sound systems or noise reducing surface treatments (i.e. carpets, ceiling tiles) are not eligible. Elevators and stair climbers do not qualify as lifts and will not be approved for equipment claims, as they are not considered personal care aids or devices.

An exception to this policy is permitted for the installation of dividers to create privacy rooms and beams that are required to support lifting devices.

b) Curriculum materials.

Reading books on CD ROMs or on tape, subject specific software, Braille materials where already available, and the cost of transcribing textbooks into Braille are not eligible. These should be paid for out of a board's curriculum materials budget, as are other textbooks and audio-visual materials.

c) GST

Since SEA funding provides reimbursement based on actual costs, the amount equivalent to GST rebates that boards receive from the federal government is not an eligible expense and must be deducted from claimed amounts. The SEA claim form provides a column for reporting this amount.

d) Assessments

Assessments that are required to support SEA claims are not eligible for funding, regardless of whether the assessments are covered by OHIP.

e) Supply Teachers to Support Training

The costs of supply teachers required to backfill for teachers receiving training are not eligible expenses.

Coordination with MOHLTC Assistive Devices Program

Boards are encouraged to make use of the cost-sharing arrangements permitted through the Ministry of Health and Long-Term Care's (MOHLTC) Assistive Devices Program (ADP). ADP provides partial funding to individuals for some equipment required for daily living. Where the equipment is portable, it can be used at both home and school.

A SEA claim may not be made for the portion of the equipment cost eligible for funding assistance under ADP. The ADP program will not fund equipment required for only school purposes. For further information about the ADP please contact the MOHLTC - ADP through the blue pages of a local telephone directory.

Where a family has purchased a piece of equipment with ADP funding, and it is not portable between home and school, the board may submit a claim for the duplicate piece of equipment used at school.

Portability / Transferring Equipment

Equipment purchased with SEA funding may be transferred with a student from school to school or from board to board. Where feasible, equipment is expected to be transferred with a student. The student's sending board will not be reimbursed by the Ministry, since the equipment was purchased on behalf of the student, based on the student's needs. The receiving board will be responsible for any shipping or handling costs associated with the transfer of equipment.

Portability of Specialized Equipment

The following table provides a summary of the Ministry of Education's expectations of transfer situations where equipment purchased with SEA funding is expected to move with the student for whom it was purchased.

From / To	District School Board	District School Authority	Hospital School Authority
District School Board	Yes	Yes	Yes
School Authority	Yes	Yes	Yes
Hospital School Authority	Yes	Yes	Yes
Section 20 Program	Yes	Yes	Yes
Provincial & Demonstration School	Loans may be arranged.	Loans may be arranged.	Loans may be arranged.
Private School	No	No	No
Post-Secondary Institutions, Employment Settings, Home Schooling *	No	No	No

* Boards' policies on disposing of used equipment could allow it to be sold at a depreciated price. Boards should also have policies covering the loan of SEA funded equipment for home instruction.

Claim Process

The claim cycle for SEA runs from May 1 of one year to April 30 of the following year. This time frame was established so that boards could purchase equipment prior to the start of a school year, when a student's needs are known. For example, when students who were attending a provincial or demonstration school will be enrolling in a district school board or school authority for the coming school year, a transition strategy should address whether specialized equipment will be required.

This annual cycle also allows time for the processing of board claims by the Ministry in time for inclusion of the final approved allocation amount in each board's financial statements.

Each year, boards are required to complete and submit an electronic summary claim form which shows the required information for each claim. The Ministry provides these forms to boards through designated contacts in each Regional Office.

Ministry Regional Office staff select a sample of claims as part of the year end audit process. Files related to the sampled claims are reviewed to ensure the appropriate documentation (as described below) for each has been maintained and that the claimed expenses are eligible for funding.

Ministry staff also conduct student and classroom visits for a small proportion of the claims during the school year. It is expected that during on-site visits:

- the equipment be found with the student for whom the cost was claimed;
- the equipment be found in good repair; and
- the student and/or staff be able to operate the equipment.

During the school year, Regional Office staff are available to provide direction and policy interpretation whenever questions arise as to the eligibility of specific items.

Required Documentation

Each SEA claim must be documented by:

- an assessment or assessments on file from an appropriately qualified professional:

The appropriately qualified professional will vary depending upon the nature of the student's need and the purpose and function of the equipment. Assessments must include a diagnosis of the condition the equipment is meant to address and a recommendation regarding the specific types of equipment the student requires to address their needs. In some cases, more than one type of professional will need to be consulted in order to provide a complete picture of the student's needs and recommended equipment.

- evidence of proof of purchase, such as a copy of any purchase orders and invoices; and,
- a current copy of the student's IEP or other documentation (e.g., safety plan, behaviour management plan) that provides evidence of the intended use of the equipment in the student's program. Note that students must have an IEP when equipment is required to support classroom instruction and educational assessment.

Qualified Professionals

Boards are not required to obtain additional assessments for the purposes of SEA where existing assessments already document students' needs.

Boards develop their own operating policies to address issues such as accepting privately obtained assessments and will need to build local capacity in order to have access to appropriate professionals.

The following provides a list of the type of professionals that the Ministry expects would be conducting relevant assessments to determine a student's needs and to identify appropriate equipment supports. By definition, professionals are assumed to be members of relevant colleges.

For the purposes of SEA claims, assessments are acceptable from the appropriate professionals below:

- psychologist or psychological associate
- physician
- social worker

- audiologist
- speech and language pathologist
- augmentative communication therapist
- optometrist
- occupational therapist
- physiotherapist
- orthopédagogue (Quebec registered)

Recommendations from a Provincial School are also acceptable for equipment required to support blind and deaf-blind students.

Specialist Teacher Recognition

In addition, the Ministry will recognize recommendations from specialist teachers of the blind or deaf-blind who work for a school board where their qualifications and expertise are recognized by the Provincial Schools Branch of the Ministry of Education.

Recommendations from recognized specialist teachers must be accompanied by a diagnosis of the related condition from an appropriate qualified health professional (e.g., ophthalmologist or audiologist).

The Ministry has established an application process for recognition of specialist teachers. Request for Recognition applications are available through local Ministry Regional Offices.

Eligibility Criteria

Recognition of specialist teachers for the purposes of conducting equipment-related assessments for blind or deaf-blind will be assessed using criteria including:

- Specialist Teacher Qualifications,
- 5 years' teaching experience in the area of exceptionality,
- Recognition as a Certified Vision Aids Technologist,

- Recognition as ADP (Assistive Devices Program - MOHLTC) Authorizer for the Blind,
- evidence of a variety of courses on adaptive technology,
- evidence of experience working with a variety of visually impaired students,
- evidence of experience working with a variety of adaptive technology/equipment,
- evidence of knowledge of the latest adaptive technology,
- evidence of extensive experience conducting functional vision assessments.

The decision of the Director of the Provincial Schools Branch is final.

Special Incidence Portion (SIP)

Special Incidence Portion (SIP)

Continuing in 2006–07, school boards may apply for Special Incidence Portion (SIP) funding for staff support to ensure the health and safety both of students who have extraordinarily high needs related to their disabilities and of others in the classroom.

Where approved, the Ministry will grant up to a maximum of \$27,000 per student per year. The Ministry's Regional Offices manage the SIP application and approval process.

For all SIP claims, the Ministry assumes that the identified additional supports are already in place, to respond to the student's needs.

Eligibility Criteria for SIP

Health and Safety

School boards may apply for SIP funding on behalf of students who require more than two full-time equivalent board-paid staff (based on a 300-minute instructional day) for the health and safety of the applicant student or other students. This additional support may be provided by behavioural or teachers' assistants, child and youth workers, or other equivalent classroom assistants.

The student may be enrolled in a self-contained, resource withdrawal, or integrated setting.

Staff Support

SIP is intended to offset the additional staff costs for a student who needs more than two full-time staff providing intensive support according to the formula outlined in the staff support timetable(s).

The formula below is used to determine the amount of funding provided for an eligible student, up to a maximum of an additional \$27,000 per student.

Please note that "two full-time staff" does not necessarily mean that the same two people are assigned exclusively to one student. Rather, the total of all board staff interacting with the student can be added up to arrive at the number of full-time staff supporting the student..

Calculating Eligible Staff Support

Total FTE staff support level_____

(determined through staff support timetable formula at time of application)

(_____ total FTE staff support - 2.0 FTE) x \$27,000 = _____)

Funding for each approved SIP claim may not exceed \$27,000.

For example:

If the total FTE staff support level required to maintain the health and safety of the student or others in the classroom is 2.5, the formula will be applied as follows:

$$(2.5 - 2.0) \times \$27,000 = \$13,500 \text{ (amount of funding available through SIP)}$$

Please note that the board is required to have more than the equivalent of two full-time (FTE) staff persons assigned to the student **prior to** submitting an application for additional funding for support staff.

Documentation Required for SIP Claims

The following documentation is required as evidence of students' need for staff support for SIP claims. The documents must reflect the students' programs for the current school year. A SIP application form, which will accompany the submitted claim, is available in [Appendix A](#), and an electronic copy is available through Ministry Regional Offices.

Checklists of required documents for new and renewed SIP claims are available from local Regional Offices.

For New Claims

Each application for a new SIP claim should contain **two copies** of the following relevant documents:

1. Individual Education Plan (IEP) with specific learning expectations identified for all appropriate subjects, courses, and alternative programs, signed by the principal;
2. Student's report card signed by the principal, confirming that an IEP has been prepared for all appropriate subjects/courses;
3. Staff support timetable reflecting staff assigned to the student;
4. IPRC document of decision, where applicable;
5. Documents that describe or assess the student's current health and safety issues that have led the board to submit a SIP claim. Where relevant, a description of the safety risks the student may pose to other classmates or to self should be included. This may include:
 - a behaviour management plan that is implemented under the supervision of a psychologist or psychiatrist;
 - an intervention log;
 - assessments conducted for an IPRC or in the development of an IEP;
 - documentation that indicates inter-agency involvement with the student (for example, children's treatment centre contact, other services purchased for the student that are funded by other ministries, transition plans if applicable).

For Claim Renewals

Each application for a SIP claim renewal should contain **one copy** of each of the following documents:

1. Current Individual Education Plan (IEP) with specific learning expectations identified for all appropriate subjects, courses, and alternative programs, signed by the principal;
2. Staff support timetable reflecting staff assigned to the student (in some cases, this may show changes in students' needs);
3. Updated assessment information.

Where students' needs have increased, boards may request additional funding bringing the total claim up to \$27,000.

Staff Support Timetable

As part of each SIP claim, boards are required to complete an accurate Staff Support Timetable that details the amount of staff support being provided to the student.

Eligible Staff Support

Time spent by behavioural and teachers' assistants, child and youth workers, and other equivalent classroom assistants can be included on the timetable provided that these staff are spending regularly scheduled time with students. Staff counted in the Staff Support Timetable must be spending at least ten percent of the student's instructional hours during a week with the student, on a regularly scheduled basis, for the entire school year.

If small group interaction is part of the student's plan, the time that the student spends with other students can be counted as part of the claimed level of support, as long as the assigned support person is in attendance.

Classroom teacher time can be counted as intensive support only where the teacher is a special education teacher in a self-contained classroom or providing resource withdrawal.

Teacher time in a regular classroom is not included in the calculation of intensive support in integrated settings. Because these teachers' salaries are funded through the Foundation Grant, they are considered to not be providing an incremental level of support. Special education funding, including SIP, is provided for only the incremental costs of serving students with special education needs.

The Staff Support Timetable should not include time spent by professional support staff. In most instances, professional supports are provided on a consulting basis over a limited number of sessions with the student, varying in frequency over the year. Only in exceptional circumstances, where the board can document that a student's program includes a significant level of regular interactions (exceeding a total of ten percent of instructional hours during a week) that continue over the school year, can these supports be included in the timetable.

Business Cycle/Application Process

Regional office staff will schedule a review meeting by contacting a board about a new SIP application.	
<p>SIP Claim Renewals</p> <p>June 1 to June 15:</p> <p>Regional Office staff contact boards to confirm the number of expected renewals.</p> <p>November 30:</p> <p>Boards submit documentation required for renewals as per checklist.</p>	<p>New SIP Claims</p> <p>November 30:</p> <p>Boards submit new SIP applications to their Regional Offices.</p> <p>December to June:</p> <p>Regional Office staff schedule a meeting with board staff to review each new SIP application. Boards are notified of the decisions made.</p>

Connecting to Financial Reporting

In order for school boards to receive SIP funding as part of their regular payments from the Ministry, it is important that board staff provide appropriate information on the expected number of claims and financial allocations within the board's standard financial reports to the Ministry.

In June of each year, boards should include estimated funding for SIP renewal claims in their Estimates submission for education funding. In November of each year, boards need to include estimated funding for both renewals and new SIP claims in their Revised Estimates. This financial information should be provided to each board's finance department in a timely manner and is usually based on an estimate of the number of claims that are expected to be approved.

Application Process

In order to make a SIP claim, the following steps are required:

For new claims:

- board staff collect appropriate documentation and arrange for necessary assessments, as described above.
- intensive levels of staff support are provided and documented in the student's IEP and

Staff Support Timetable.

- board staff forward two copies of the application package to local Regional Office contacts.

For renewal of claims:

- board staff collect updated documentation on each student's program as required.
- board staff should note on application form when a funding adjustment is requested on a renewed claim;
- board staff forward one copy of the application package to local Regional Office contacts..

Appendix A: Special Incidence Portion (SIP) Application Form 2006–07

Board Name:		Board Contact Name:				
Board Number:		Board Telephone Number:				
New Claim <input type="checkbox"/> Renewal <input type="checkbox"/> Renewal Adjusted <input type="checkbox"/>		Fax Number:				
School Number	Panel	Student Name		M/F	Date of Birth dd/mm/yy	OEN
		Last	First			
Type of Placement		IPRC Yes <input type="checkbox"/> No <input type="checkbox"/>		Staff Support Weight (calculated at time of application)	Exceptionality	
PROJECTED SIP STAFF SUPPORT CALCULATION						
Total staff support level on Staff Support Timetable = _____						
(_____ staff support level - 2.0) x \$27,000 = _____ (to a maximum of \$27,000)						
OTHER SUPPORTS IN PLACE FOR THE STUDENT						
Equipment (List)						
Board Professionals/Paraprofessional providing support						
Medical Supports						
Transportation Arrangements						
Services Provided by Other Ministries						
Building/Classroom Accommodation(s)						
Name of board official completing form		Date		Signature of board official		

Appendix B: Ministry Regional Offices

Barrie Regional Office

Regional Manager
20 Rose Street, 2nd Floor
Barrie ON L4M 2T2
Tel: (705) 725-7627
1-800-471-0713

North Bay/Sudbury Regional Office

Regional Manager
North Bay Site
Suite 211
447 McKeown Avenue
North Bay ON P1B 9S9

Sudbury Site
Suite 1103
199 Larch Street
Sudbury ON P3E 5P9
Tel: (705) 474-7210
1-800-461-9570

Thunder Bay Regional Office

Regional Manager
Suite 336
435 James Street South
Thunder Bay ON P7E 6S9
Tel: (807) 475-1571
1-800-465-5020

London Regional Office

Regional Manager
Suite 207
217 York Street
London ON N6A 5P9
Tel: (519) 667-1440
1-800-265-4221

Ottawa Regional Office

Regional Manager
Suite 504
1580 Merivale Road
Nepean ON K2G 4B5
Tel: (613) 225-9210
1-800-267-1067

Toronto and Area Regional Office

Regional Manager
3300 Bloor Street West, 16th Floor
Suite 1610
Toronto ON M8X 2X3
Tel: (416) 325-4149
1-800-268-5755

Abbreviations

ADE	Average Daily Enrolment
ADP	Assistive Devices Program
EDU	Ministry of Education
FTE	Full-Time Equivalent
GSN	Grants for Student Needs – Legislative Grants for the 2006-2007 School Board Fiscal Year
IEP	Individual Education Plans
IPRC	Identification, Placement and Review Committee
ISA	Intensive Support Amount
IT	Information Technology
MOHLTC	Ministry of Health and Long-Term Care
OEN	Ontario Education Number
OHIP	Ontario Health Insurance Plan
SEA	Special Equipment Amount
SIP	Special Incidence Portion

Index

ADE	29
ADP	6, 10, 29
assessment	8, 15, 23, 25
assessments	6, 8-10, 15, 17
Assistive Devices Program	6, 10, 29
average daily enrolment	4, 29
benefits	5
capacity	8
claim	4-8, 14-18, 21, 23, 25
classroom	7, 8, 13, 14, 16, 17, 19, 21
deductible	2, 5
devices	3-6, 10, 29
documentation	3, 7, 8, 14-18, 23
education assistants	19
educational assistants	4
eligibility	2, 8, 9, 13
expenditures	5
flexibility	3
Foundation Grant	17
FTE	4, 14, 19, 29
full-time equivalent	4, 13, 29
IEP	1, 8, 14, 15, 17, 23, 25, 29
incidence	1, 2, 11, 13, 19, 21, 23, 25, 29
Individual Education Plan	1, 14, 15
Intensive Support Amount	2, 29
IPRC	15, 21, 23, 29
ISA	2, 29
leasing	3, 4
library	19
LOG	15
Ministry of Health and Long-Term Care	29
MOHLTC	6, 10, 29
OEN	21, 29

Ontario Education Number	29
per pupil	2
portability	6
portable	6
principal	14, 15
provincial school	9
provincial schools	9, 10
qualifications	9
regional office	7, 8, 15, 16, 18, 27
renewal	15, 17, 21, 25
salary	4, 5
school authorities	2, 4, 5
school authority	7
SEA	1, 1-9, 29
Section 20	7
SIP	1, 11, 13-19, 21, 23, 25, 29
special education	1, 3, 5, 16, 17, 19
Special Equipment Amount	1, III, 1, 29
Special Incidence Portion	1, 11, 13, 19, 21, 23, 25, 29
specialized equipment	6, 7
staff	1, 2, 4, 7, 8, 13-19, 21, 23, 25
summary claim form	7
support staff	14, 17, 19
textbooks	5
timetable	13-17, 19, 21, 23, 25
transport	19
transportation	3, 21