

# IDEA's Equitable Participation for Private School Students

**Required Federal Funding for  
Parentally Placed Private School Students with Disabilities  
34 CFR §§ 300.130-300.144**

**WI Federal Funding Conference  
February 2024**



WISCONSIN DEPARTMENT OF  
**Public Instruction**  
Jill K. Underly, PhD, State Superintendent

# Acronyms

**FAPE** - Free Appropriate Public Education

**SEA** - State Education Agency

- ❖ Wisconsin Department of Public Instruction

**LEA** - Local Education Agency

- ❖ Defined by state statute as the agency responsible for FAPE
  - Wisconsin Public School Districts
  - Wisconsin Independent Charter Schools
  - Wisconsin Dept of Corrections, Dept of Health Services

Formula funds under IDEA are awarded on a non-competitive basis for programs and services to students with disabilities.

## Types of IDEA Formula Grants

### Preschool (PS)

Provides funds for special education services to students ages 3 to 5.

### Flow-through (FT)

Provides funds for special education services to students ages 3 to 21.

# Equitable Services Set-Aside Regulations

**Students with Disabilities Enrolled by Their Parents in Private Schools (34 CFR § 300.130 - 300.148 )**

**Private School Definition: Wisconsin statute § 118.165**

- ❖ Does not cover children who are home schooled

**Applies to students placed in private schools *by their parents***

- ❖ Does not include students in private placements by public entities such as the LEA or a county agency

# Wisconsin Private Schools

For a private school to maintain its status as an “active” school in Wisconsin, private school officials must annually complete the PI-1207 Private School Report, required by Wis. Stat. Sec. 115.30(3) and 118.165(1).

The PI-1207 collects student enrollment and statutory assurances.

Students enrolled in “inactive” private schools are still included in IDEA’s equitable services provision.

# Frequently Requested Clarification

## Are Residential Care Centers considered private schools?

- ❖ Yes – if they meet the definition of a private school in Wisconsin, they are private schools under the equitable participation provision of IDEA.

The Key: Equitable services are provided to parentally placed private school students. So, although RCCs are private schools, the student must be placed there by a parent to be considered.

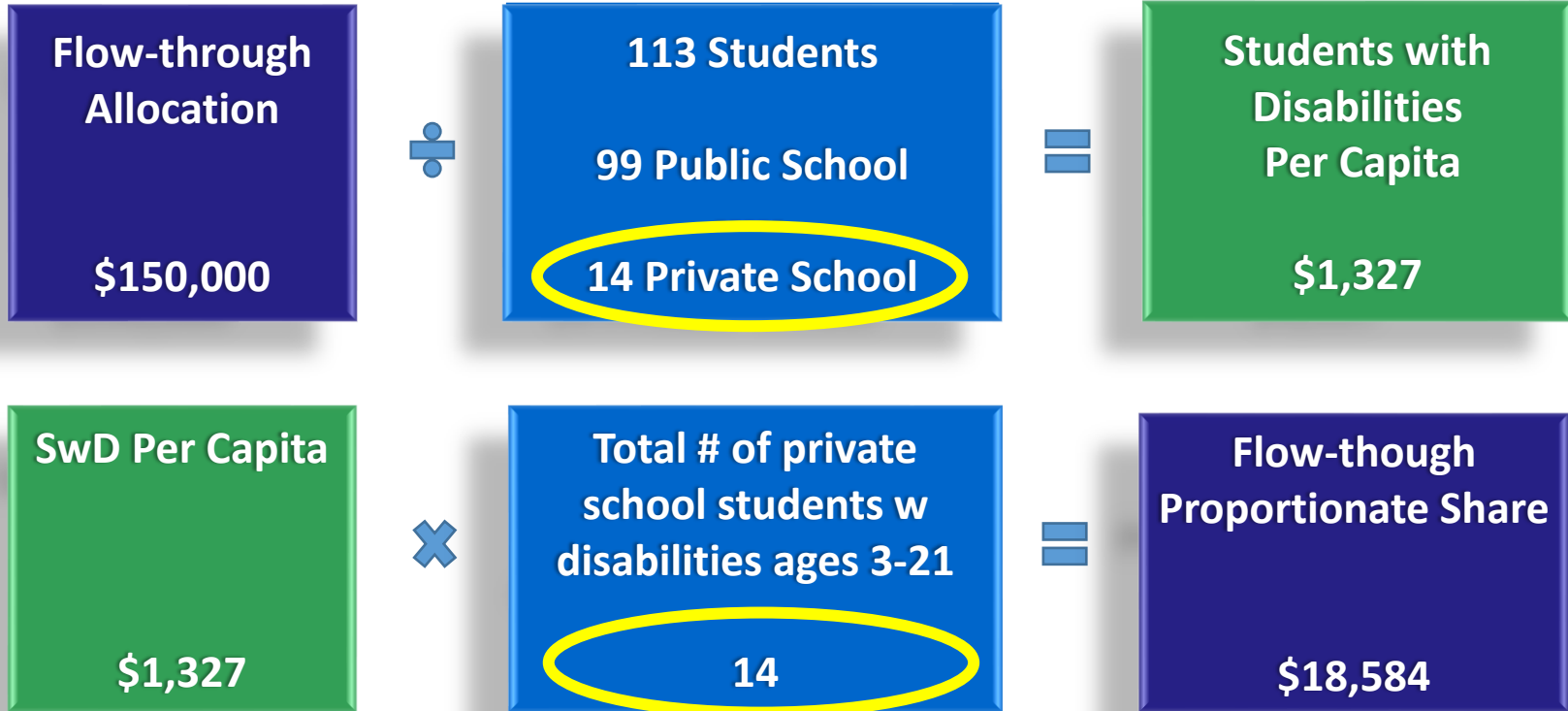


# Proportionate Share

**An annual calculation using the LEA's IDEA formula grant amounts and student counts to determine the reservation that must be spent on providing special education services to parentally placed private school students.**

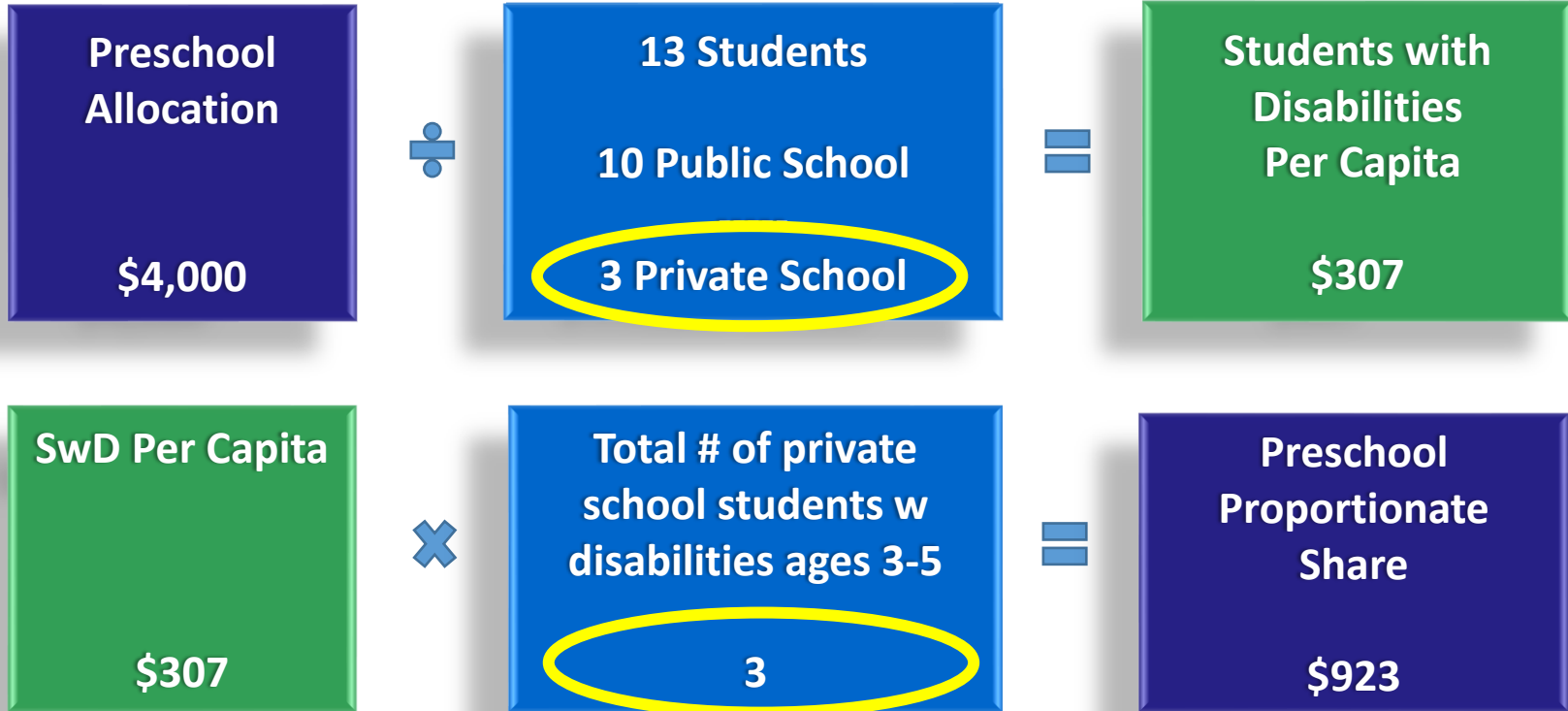


# Proportionate Share Calculation





# Proportionate Share Calculation



## Allocation

The calculation uses only the current fiscal year's grant allocation – carryover from the prior year is not included .

## Flow-through Student with Disabilities Count

This includes all students *eligible* for special education services, ages 3 to 21, attending public and private schools as of October 1 of the prior fiscal year.

## Preschool Student with Disabilities Count

This includes all students *eligible* for special education services, ages 3 to 5, attending public and private schools as of October 1 of the prior fiscal year.

## Private School Students with Disabilities Count

All private schools located within the LEA's jurisdiction.

Include students with disabilities (as determined by an IEP team), 4K through grade 12, even if not receiving services.

**Do not exclude students with disabilities at choice schools or attending a private school with a Wisconsin special needs scholarship.**

Wisconsin statute (115.01(2)) does not include an elementary grade for 3-year-olds. To count this age for the proportionate share, the student must be enrolled in a private school 4K program.

# Private School Student Count

Jane resides in the  
Sparta School District

Jane attends a private  
school located in the  
Tomah School District

Tomah counts Jane in its  
proportionate share calculation

The private school student belongs to the LEA where the student's private school is located.

# Required Obligation Period

The proportionate share calculation is determined each fiscal year.

The LEA has 24 months to spend a single year's reservation, with a focus on spending as much of the reserved amount as possible during year one.

A reservation amount was determined July 1, 2023

This amount should be expended by June 30, 2025

- ❖ FY 2023-2024 is Year 1

- ❖ FY 2024-2025 is Year 2

# Regular Obligation Period

An LEA has 27 months to spend a single year's flow-through or preschool allocation (Tydings Period).

Equitable services requires a 24-month spending period.

Funds not expended at the close of the 24-month period may be used at the LEA's discretion.

- ❖ *Only* if the LEA is meeting all of the equitable services requirements. ([OSEP Guidance](#), "Questions and Answers on Serving Children with Disabilities Placed by Their Parents at Private Schools, Question O-6)

# Eligible Expenditures

## Direct Student Services (Required)

- ❖ Costs of providing special education and related services, including prep and transportation to these services. Examples:
  - Speech & Language
  - Occupational or Physical Therapy
  - Learning Disability (LD) Instruction

## Indirect Services (Optional, but eligible costs)

- ❖ Special education training for private school personnel.
- ❖ Resource / Assistive Technology library accessible to private schools.

# Non-Eligible Expenditures

These expenditures are considered the responsibility of the LEA *outside* of the provision of equitable services:

- ❖ Child Find Activities
- ❖ Special Education Evaluations
  - Including those generated by Special Needs Scholarships
- ❖ Administrative Costs
  - Clerical (such as coordinating the services), Special Education Director time invested, private school consultation expenses, etc.

*IDEA formula funds can be used for these costs, but would not count towards the proportionate share*



# Expenditures NEVER Allowed

**These expenditures may never be funded with IDEA formula funds:**

- ❖ Remodeling or repairs of private school facilities.
  - Accessible bathrooms; wheelchair ramps; door openers
- ❖ Costs generated from providing academic interventions to students without disabilities.
  - Federal funds cannot be used for the general needs of students enrolled in a private school (34 CFR §76.658)

# Expenditures NEVER Allowed

Paying salaries of private school staff for part of their regular duties.

Private School Speech and Language Teacher – 25 Hours

Reduces Private School Costs

LEA Share – 5 Hours

*Not Allowed*

Private School Speech and Language Teacher – 25 Hours

LEA Contract



**Total hours for the private school Speech / Language Teacher is 30 hours a week**

# No Benefit to the Private Schools

**IDEA funds may not be turned over to the private school to use at its discretion.**

- ❖ Do not send a check to the private school!
- ❖ The LEA must determine the services and pay for them.

**Non-disposable items purchased with IDEA funds belong to the LEA, not the private school.**

- ❖ Textbooks
- ❖ FM systems
- ❖ Touchscreen devices

# Equitable Services – Property Management

Any equipment purchased for the student attending the private school is **OWNED** by the LEA.

- ❖ Know what has been purchased with IDEA funds.
- ❖ Know where it is located.
- ❖ Know how it is being used.
- ❖ Get it back when no longer needed by the student at the private school.



# Equitable Services – Time & Effort

**Charges to Federal awards must be based on records that accurately reflect the work performed. These records must:**

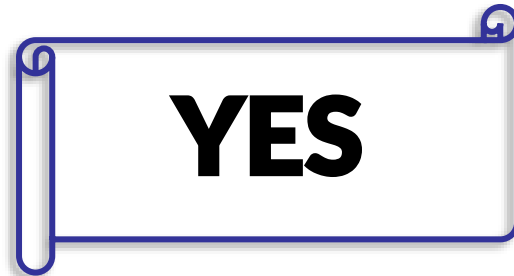
- ❖ Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- ❖ Be incorporated into the official records of the subrecipient.
- ❖ Document the staff time spent providing equitable services.

# Supplement / Not Supplant

An LEA must expend the minimum required amount of IDEA funds on special education services to parentally placed private school children BEFORE local funds may be used.

# Clarification Regarding Funding Source

We bill all of our Speech and Language teachers to Medicaid. Do we have to use IDEA formula funds to provide services to private school students? We are providing the appropriate services; we just want to use local funds.

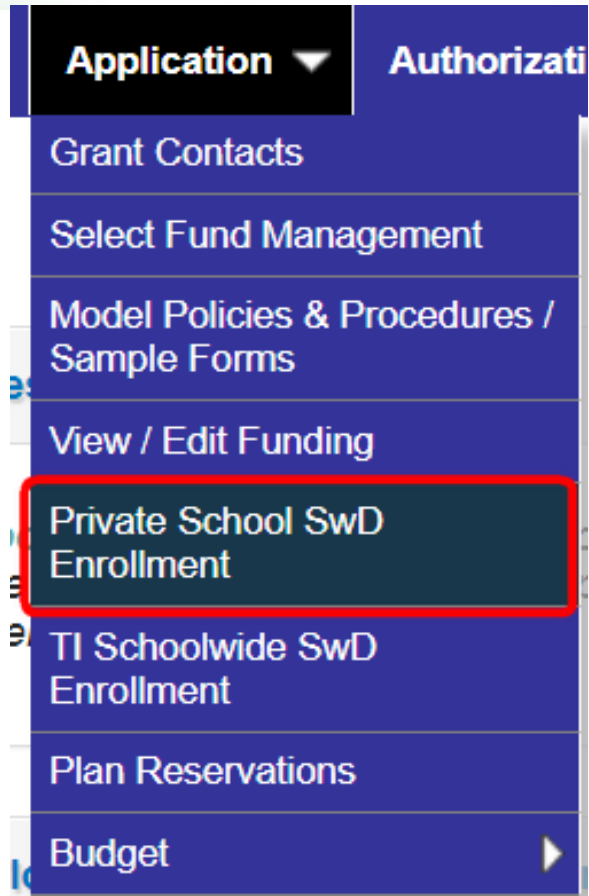


The equitable services set-aside amount under IDEA must be used. To use local funds instead of the IDEA funds would be considered supplanting.

# WISEgrants Application Process

- ❖ Collects private school student enrollment numbers for equitable services participation.
- ❖ Collects private school student information for the “Additional Data” reporting requirement. (34 CFR §300.132(c))
- ❖ Reserves funds for equitable services.
- ❖ Budgets and claims for reserved equitable services amount.
- ❖ Tracks unspent funds reserved for equitable services.





If you do not see this option on the application menu, then there are no private schools (per DPI) in the LEA's jurisdiction.

If you do see it, enrollment data must be entered before the flow-through or preschool budget can be accessed.

# WISEgrants Application Process – Step 1

## Consultation with Private Schools

### Consultation with Private Schools

Consultation is a mandatory process that involves discussions between the LEA, private school officials, and representatives of parents of parentally-placed private school students with disabilities on key issues relating to the equitable participation of eligible private school students with disabilities in Federally-funded special education and related services (34 CFR §300.134).

To meet this requirement, the LEA reached out to all private schools located within the LEA's jurisdiction during FY 2022-2023 and determined which private schools would participate in consultation on child find and equitable services under 34 CFR §300.134(a). Are there any private schools within the LEA's jurisdiction that declined to participate in consultation?

- All private schools agreed to participate in consultation during FY 2022-2023.
- Some private schools chose not to participate in consultation. The private schools which declined to participate in consultation for FY 2022-2023 are:

For those private schools who chose to participate in consultation, the LEA was required to collect a [signed affirmation](#) form from the representatives of the private schools. Were signed affirmation forms representing all of the participating private schools provided to the LEA during FY 2022-2023?

- The LEA maintains documentation for all required signed affirmation forms for FY 2022-2023.
- The LEA was unable to secure signed affirmation forms from the following participating private schools in FY 2022-2023:

**The “Consultation with Private Schools” section ensures consultation was conducted with the private schools within your jurisdiction during the previous fiscal year. Unlike the application requirements under ESEA, IDEA does not require DPI to collect affirmation forms from the LEA.**

# WISEgrants Application Process – Step 1

## Consultation with Private Schools

In FY 2022-2023, the LEA was unable to collect a signed affirmation from the representatives of the following participating private schools. For each private school listed, provide an explanation for why the signed affirmation form was not provided to the LEA:

### Holy Rosary Grade Sch

The public and private schools experienced turnover in administrators which made it difficult to obtain signed affirmation.

**If the LEA conducted consultation with a private school but did not receive a signed affirmation form, an explanation of the events needs to be provided by the LEA.**

**If consultation occurred and services determined, a private school's lack of providing a signed affirmation does not absolve the LEA of its responsibility to provide equitable services to students with disabilities attending that school.**

**If a private school did not participate in consultation, there is no expectation that an affirmation form would be signed (or services provided).**

## WISEgrants Application Process – Step 2

### WISEdash PUBLIC SCHOOL Enrollment Numbers

Total Student with Disabilities Enrolled in PUBLIC Schools Enrollment Data ▼

WISEdash October 1, 2022, Child Count - the number is either represented on the WISEdash snapshot or data errata letter submitted through the WISEAdmin Portal.

This count does not include parentally-placed private school students with services plans as reported through the WISEdash (PP Private).

**October 1 - IEP Only - Child Count**

**943**

**Students with IEPs Ages 3 to 5**

**116**

**Students with IEPs Ages 6 to 21**

**827**

**The next section on the page displays the public school enrollment numbers collected through the WISEdash Snapshot from the prior fiscal year's October 1 child count.**

**The numbers are split between 3- to 5-year-olds and 6- to 21-year-olds.**

# WISEgrants Application Process – Step 3

## Enter the Enrollment Count Date

Parentally-Placed Private School Students with Disabilities Enrollment Count Date ▼

Enter the date on which the parentally-placed private school students with disabilities enrollment count was performed.

Equitable Services proportionate share amounts are based on a count of students taken during the prior year. After timely and meaningful consultation with representatives of parentally-placed private school students with disabilities, the LEA must conduct a thorough and complete child find process to determine the number of parentally-placed private school students with disabilities attending private schools located within the LEA's jurisdiction. This count was to have been conducted between **October 1 and December 1, 2022** (34 CFR §300.133(c)(1))

### Count Date Performed

10/3/2022



**The instructions for this section inform the user which count date to use for the parentally-placed private school count.**

**For the fiscal year 2023-2024 set-aside, the enrollment count was from between October 1 and December 1 of 2022.**

## WISEgrants Application Process – Step 4

### Enter the PRIVATE SCHOOL Enrollment Numbers

Private School Code	Private School Name	Number of Students Re/Evaluated between July 1 2022 and June 30, 2023	Ages 3 to 5 - October 1, 2022 Count of Students with Disabilities Enrolled in the Private School	Ages 6 to 21 - October 1, 2022 Count of Students with Disabilities Enrolled in the Private School	Number of Students with Services Plans between July 1 2022 and June 30, 2023
0071	Aquinas Hi	1	0	8	8
0070	Aquinas Mid	1	0	2	2
1299	Blessed Sacrament El	2	0	6	6

**Number of Students Re/Evaluated:** Enter all private school student special education evaluations performed between July 1 to June 30 of the prior year.

**Number of Students with Disabilities:** Enter all students with disabilities parentally placed into private schools as of the child count date of the prior year.

**Number of Students Served:** Enter the number of students with disabilities parentally placed into private schools who received special education services between July 1 to June 30 of the prior year.

# WISEgrants Application Process – Step 5

## WISEdash Services Plan Count

Parentally-Placed Private School Students - WISEdash October 1, 2022, Count ▼

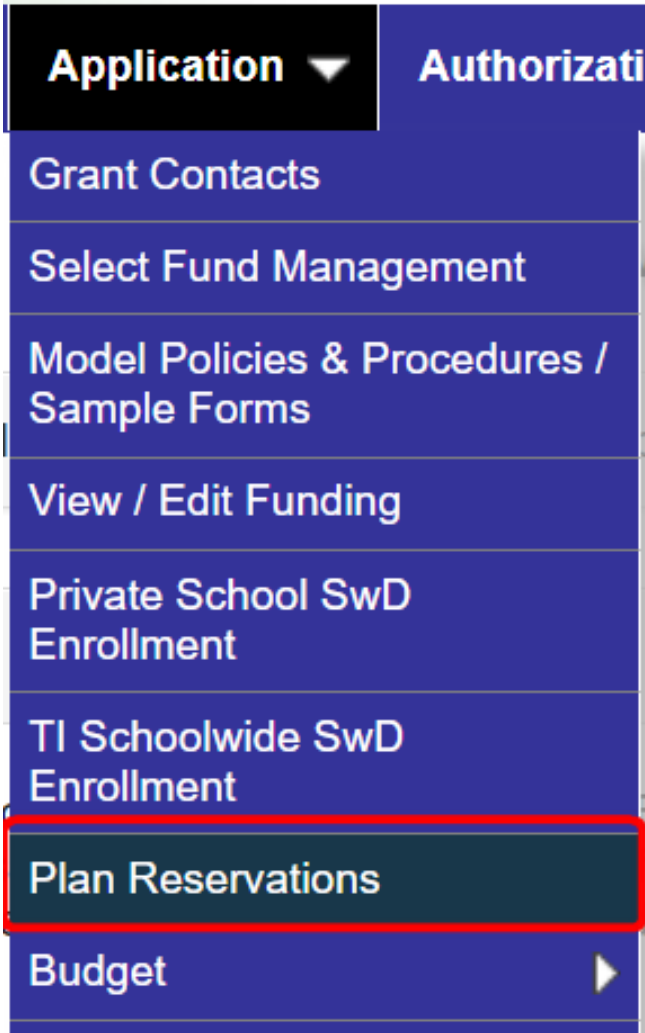
A requirement of determining the IDEA formula proportionate share for equitable services is collecting a count for all parentally-placed private school students who were eligible for special education on October 1, 2022. This count would include students who were considered a student with a disability on October 1, 2022, but did not have a services plan in place. DPI, through WISEdash, collects only the October 1 Count of parentally-placed private school students with services plans. However, even that count is not reliable as many LEAs have issues successfully pushing private school student information to WISEdash.

We can use the WISEdash information to guide us in minimum counts that should be reported, but the user should report actual counts and not rely on the WISEdash number. The following counts were reported as parentally-placed private school students with services plans on October 1, 2022:

	<i>Ages 3 to 5</i>	<i>Ages 6 to 21</i>
<i>Private School Students With Services Plans</i>	4	30

The user will not be able to access the IDEA formula budgets if the aggregate counts saved in the private school enrollment panel above do not meet the minimum student counts reported through WISEdash.

**The user will not be able to access the IDEA formula budgets if the aggregate counts saved in the private school enrollment panel above do not meet the minimum services plans counts reported through WISEdash.**



If the LEA has private schools, then the Plan Reservations section must be completed (even if the private school enrollment count is zero).



# WISEgrants Application Process – Step 6

## Enter the Required Reservations Amount

### Equitable Services - Proportionate Share Calculation

LEAs are required to spend the minimum equitable services set-aside amount within the year of the grant. Unspent funds must be carried over and spent on equitable services in the following year. If there are unspent equitable services set-aside funds from last year, the unspent amount has been added to the new minimum amount set for this year, based upon the LEA's final claims. Preschool balances are zeroed out before applying claimed amounts to flow-through.

Grant	Calculation	Current Year	Prior Year Unspent	Minimum Reservation	Reservation Amount
Flow-through	$\$1,824,977 / 981 = \$1,860.32 * 38 =$	\$70,692.28	+ \$47,851.77	\$118,544.05	\$126,200.76
Preschool	$\$55,036 / 121 = \$454.84 * 5 =$	\$2,274.21	\$0.00	\$2,274.21	\$2,274.21

Total amount claimed under the Private School program type in FY 2022-2023: \$29,430.17

The minimum equitable services reservation amount for each grant must be reserved before the flow-through or preschool budget can be entered.

# WISEgrants Application Process – Step 6

## Enter the Required Zero Enrollment Assurance (if applicable)

### Equitable Services - Proportionate Share Calculation

LEAs are required to spend the minimum equitable services set-aside amount within the year of the grant. Unspent funds must be carried over and spent on equitable services in the following year. If there are unspent equitable services set-aside funds from last year, the unspent amount has been added to the new minimum amount set for this year, based upon the LEA's final claims. Preschool balances are zeroed out before applying claimed amounts to flow-through.

Grant	Calculation	Current Year	Prior Year Unspent	Minimum Reservation	Reservation Amount
Flow-through	$\$184,447 / 148 = \$1,246.26 * 0 =$	\$0.00	\$0.00	\$0.00	<input type="text" value="\$0.00"/>
Preschool	$\$5,753 / 28 = \$205.46 * 0 =$	\$0.00	\$0.00	\$0.00	<input type="text" value="\$0.00"/>

Zero enrollment has been entered for all private schools in Abbotsford School District. Please verify that this is correct by selecting the following check box. If this is not correct please return to the [Private School SwD Enrollment](#) screen to adjust the data accordingly.

Verified by SANDRA Dobeck on 6/26/2023 at 10:55 AM

**A submission of zeroes for private school enrollment generates a \$0 set-aside. LEAs must provide an additional assurance that there truly are no students with disabilities enrolled in any of the private schools within the LEA's jurisdiction.**

# Frequently Requested Clarification

## **Zero Students Last Year – Ten Students This Year**

- ❖ What's the reservation amount?

## **Ten Students Last Year – Zero Students This Year**

- ❖ What's the reservation amount?
- ❖ What are we supposed to do with it?

## **What about students who are identified after October 1?**

- ❖ Reservation amount does not change.

# WISEgrants Application Process – Step 7

## Budget for Required Equitable Services Set-Aside Amount

### Personnel

The 'Program Type' identifies the cost as one that is tied to the provision of equitable services and will drawdown the proportionate share amount.

Program Type:	Private School		
Position:	Speech/Language Pathologist	Area:	No Description Beyond Position
Position Activity:	Equitable Services	Object:	100 - Salary / 200 - Employee Benefits
Function:	156600 - Speech/Language	Benefits:	\$8,500.00
Salary:	\$18,900.00		

# Update for FY 2024-2025

Due to the number of subrecipients who mistake the “Private School” program type as the method for budgeting *Private Placement Tuition*, this program type will be updated to display the term “Equitable Services” for the IDEA formula FY 2024-2025 application.

## IDEA - Flow-through Budget - All Schools

(QA Server) 0980 - Cashton

### Personnel

Submission Personnel Purchased Services Non-Capital Objects Capital Objects Other Objects Indirect View All Sections

#### Personnel

Program Type: Private School

Position: Speech/Language Pathologist

Position Activity: Standard (Default)

Function: 156600 - Speech/Language

Salary: \$1,000.00

General Ledger Account: Detailed Description:

Area: No Description Beyond Position

Object: 200 - Employee Benefits

Benefits:

**The budget sidebar will track the amounts budgeted for the Program Type "Private School"**

Collapse All Expand All

#### Funding Detail

Grant: Flow-through  
Allocation: \$150,000.00  
Carryover: \$151,476.00  
Total: \$301,476.00

Flow-through Available: \$289,929.00  
Title I Schoolwide Reservation: \$11,547.00  
CEIS Reservation: \$0.00

#### Budget Overview

Flow-through Amount: \$289,929.00  
Amount Budgeted: \$216,332.00  
Amount Remaining: \$73,597.00  
Total Claimed: \$0.00  
Total Unclaimed: \$0.00

#### Budget Status

Current Status: Unlocked  
Amendment #: 2  
Last Submitted: 01/23/2016  
Last Approved / Returned: 01/23/2016

#### Budget Section Summary

#### Equitable Services Summary

Amount reserved for Equitable Services: \$18,585.00  
Amount budgeted for private school services: \$1,000.00  
Amount still required to be budgeted: \$17,585.00

# Flexibility

A reservation under preschool can be budgeted and expended out of the flow-through grant to meet the requirement.

- ❖ The LEA must still reserve the minimum required preschool amount on the reservations page.



# WISEgrants Application Process – Step 8

## Claiming Equitable Services Expenditures

### Flow-through - Claim

Report Period Ending Date:  

Partial Claim  Final Claim

Filter:

	Program Type	Account	Object Name	Function Name	Approved Budget Amount	Total Amount Claimed to Date	Enter Obligations	Enter Amount Requested this Claim	Amount Remaining
	Public School	27-100-156600-341	Salaries	Speech/Language	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00
	Public School	27-200-156600-341	Employee Benefits	Speech/Language	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
	Public School	27-342-156600-341	Employee Travel	Speech/Language	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
	Public School	27-362-156600-341	Software as a Service	Speech/Language	\$1,500.00	\$399.99	\$0.00	\$0.00	\$1,100.01
	Public School	27-411-156600-341	General Supplies	Speech/Language	\$4,250.00	\$1,517.39	\$0.00	\$0.00	\$2,732.61
	Public School	27-490-156600-341	Other Non-Capital Items	Speech/Language	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00
	Public School	27-942-156600-341	Employee Dues/Fees	Speech/Language	\$4,500.00	\$3,185.00	\$0.00	\$0.00	\$1,315.00
	Private School	27-100-156600-341	Salaries	Speech/Language	\$14,000.00	\$13,000.82	\$0.00	\$0.00	\$999.18
	Private School	27-200-156600-341	Employee Benefits	Speech/Language	\$3,000.00	\$2,874.56	\$0.00	\$0.00	\$125.44



# End of Year Required Reporting

If there is an equitable services reservation amount for flow-through and **no funds budgeted** for private school services by May 1 at the end of the fiscal year, the LEA will be required to provide information on the circumstances that led to no funds being budgeted.

This will be completed through WISEgrants. LEAs will not be able to submit budget amendments or claims until either the questions have been answered and reviewed or items have been budgeted for private school services.



# Submission

[Submission](#) [Personnel](#) [Purchased Services](#) [Non-Capital Objects](#) [Capital Objects](#) [Insurance](#) [Other Objects](#) [Indirect](#) [IDEA Equitable Services Mandatory Reporting](#)  
[View All Sections](#)

**In order to submit the IDEA - Flow-through (Flow-through) budget, complete the tasks identified here:**

A required amount of \$12,590.31 was reserved from flow-through to expend on Equitable Services for Parentally Placed Private School Students with Disabilities. As of May 1, 2024, an amount of \$0 has been budgeted in the flow-through application for private school expenditures for the 2023-2024 fiscal year. Unless items are budgeted for parentally placed private school students with disabilities in the current budget and approved, the questions in the budget section “IDEA Equitable Services Mandatory Reporting” must be answered and submitted before any further claims can be submitted.

# Monitoring – Funds Remaining

In the near future, DPI will begin monitoring “unspent” proportionate share amounts through WISEgrants.

	FY 2022-2023 Set-Aside	Claimed in FY 2022-2023	Claimed in FY 2023-2024
Monitoring Required	\$12,000	\$4,000	\$4,000
Meeting Compliance	\$12,000	\$4,000	\$8,000

# Monitoring – Funds Remaining

- ❖ In the future, an LEA with unclaimed proportionate share set-aside funds will need to demonstrate that it met the requirements of equitable services or funds will be lapsed (or returned to DPI if incorrectly claimed for other expenses).
  - Submission of signed consultation affirmation forms.
  - Comparison of claimed private school expenditures and private school student disability categories.
  - Documentation of a private school's non-participation.

# Reservation Amounts – Public Posting

The amount an LEA must expend to meet its proportionate share should be readily available to the public.

[OSEP Guidance](#), “Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools,” question N-6

Since WISEgrants now collects this information, the amounts are posted on the Equitable Services technical assistance page.



# Additional Technical Assistance

Equitable Services under IDEA

<http://dpi.wi.gov/sped/topics/private-schools#equitable>

Special Education Team Program and Fiscal Contacts

Paul Sherman (Equitable Services) – [paul.sherman@dpi.wi.gov](mailto:paul.sherman@dpi.wi.gov)

Will Cannon - [ideafiscal@dpi.wi.gov](mailto:ideafiscal@dpi.wi.gov)

Rachel Zellmer - <http://bit.ly/Call-Rachel>

