

IDEA's Equitable Services Set-Aside

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

Federal Funding Conference
March 2020



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 include children who are home schooled

The set-aside amount is generated and spent on children placed in private schools *by their parents*

- ❖ Does not include students placed 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.

The report is a requirement of Wis. Stat. Sec. 115.30(3) and 118.165(1) and the deadline for submission (by statute) is October 15 of each year.

Student enrollment is collected on this form as well as an assurance the private school is meeting the statutory requirements.

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

Frequently Requested Clarification

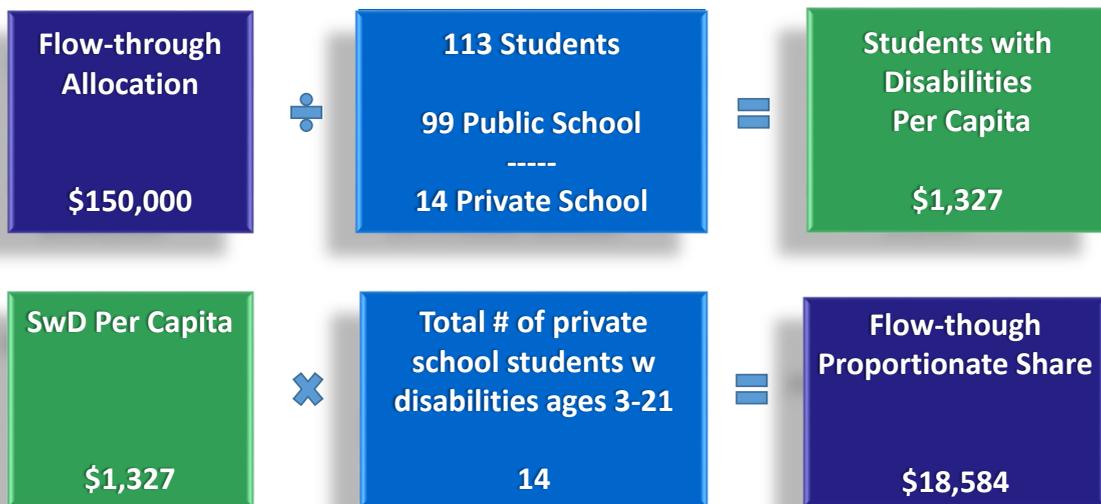
Are Residential Care Centers considered private schools?

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

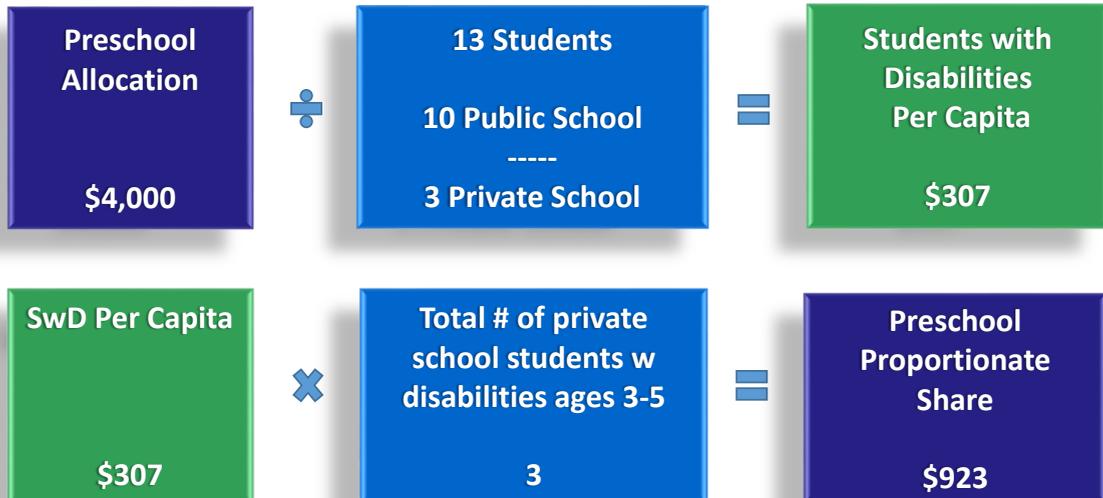
The Key: Equitable services are provided to parentally placed private school students. So although RCCs are private schools, the student has to be placed by a parent to be included in the calculation.



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 4K through grade 12 even if not receiving services.

Include 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

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

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

Required Obligation Period

The proportionate share calculation is determined each fiscal year.

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

A set-aside amount was determined July 1, 2019

This amount should be expended by June 30, 2021

- ❖ FY 2019-2020 is Year 1
- ❖ FY 2020-2021 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 in Private Schools," question H-5)*

Eligible Expenditures

Direct Student Services (Required)

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

Indirect Services (Not Required, but eligible costs)

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

Non-Eligible Expenditures

Child find activities

Special education evaluations

Administrative Costs – clerical, director, etc.

**** These expenditures are already the responsibility of the LEA outside of the provision of equitable services.**



Expenditures NEVER Allowed

Remodeling or repairs of private school facilities.

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

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)

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

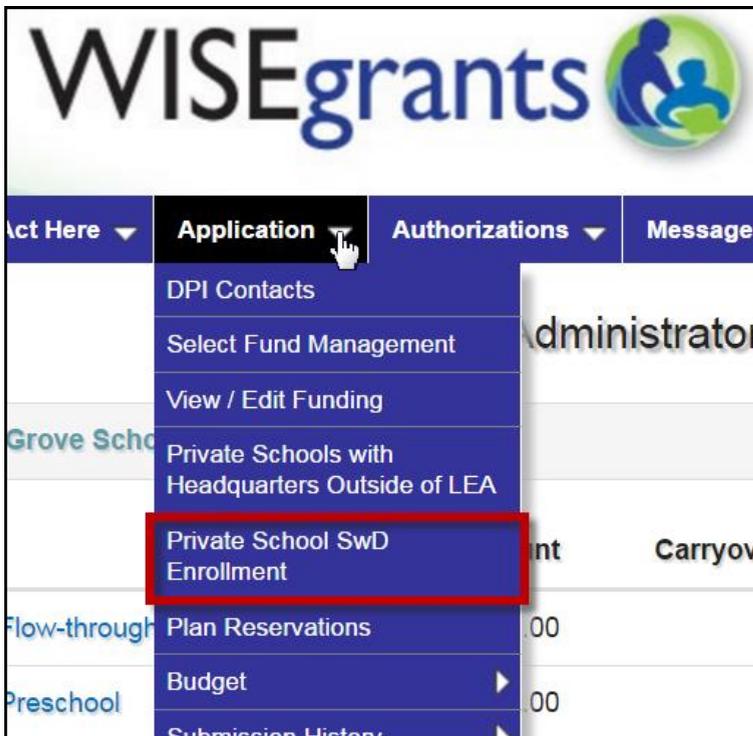
We bill all of our Speech and Language therapists to Medicaid. Do we have to use IDEA funds to provide services to private school students? We're providing the services, we just want to use local funds.

YES

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 must be completed before the flow-through or preschool budget can be entered.

WISEgrants Application Process – Step 1 Enter the Enrollment Count Date

Enrollment Count Date ▼

Select the date on which the enrollment count was performed. Equitable Services Set-Aside 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 determine the number of parentally placed private school students with disabilities attending private schools located in the LEA. This count must have been conducted between **October 1 and December 1, 2018.**

Count Date Performed

10/1/2018



Save

The instructions for this section inform the user which count date to use.

For the fiscal year 2019-20 set-aside, the enrollment count was from between October 1 and December 1 of 2018.

WISEgrants Application Process – Step 2 Enter the PUBLIC SCHOOL Enrollment Numbers

Total Student with Disabilities Enrolled in **PUBLIC Schools** Enrollment Data ▼

AGES 3 to 5 - Enter the total number of children eligible for special education, enrolled in the LEA's public schools, ages 3 to 5 as of October 1, 2018
Number of Students with Disabilities ages 3 to 5, enrolled in the public schools as of October 1

57

AGES 6 to 21 - Enter the total number of children eligible for special education, enrolled in the LEA's public schools, ages 6 to 21 as of October 1, 2018
Number of Students with Disabilities ages 6 to 21, enrolled in the public schools as of October 1

405

This is where the public school enrollment numbers, from the prior fiscal year's October 1 child count, are entered. The numbers are split between 3 to 5 year olds and 6 to 21 year olds.

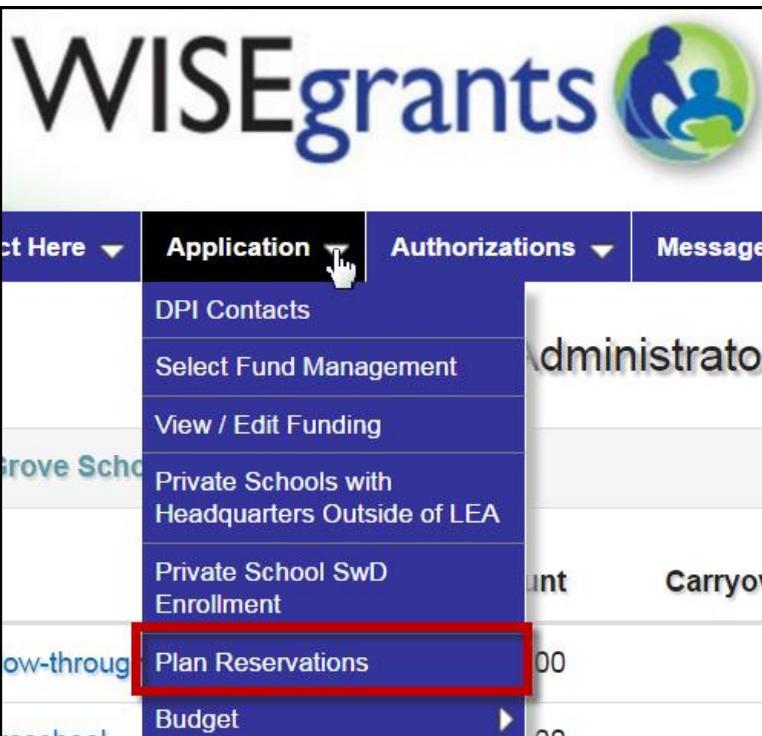
WISEgrants Application Process – Step 3 Enter the PRIVATE SCHOOL Enrollment Numbers

Private School Code	Private School Name	Number of Students Re/Evaluated between July 1 2018 and June 30, 2019	Ages 3 to 5 - October 1, 2018 Count of Students with Disabilities Enrolled in the Private School	Ages 6 to 21 - October 1, 2018 Count of Students with Disabilities Enrolled in the Private School	Number of Students with Services Plans between July 1 2018 and June 30, 2019
1615	Community Christian Sch	0	0	4	2
4830	Saint John's Lutheran Sch	3	4	0	6
4990	Saint Joseph Sch	8	2	5	7

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.



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 4 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	$\$676,928 / 477 = \$1,419.14 * 15 =$	\$21,287.04	+	\$6,426.18	\$27,713.22
Preschool	$\$28,096 / 63 = \$445.97 * 6 =$	\$2,675.81		\$2,675.81	\$2,675.81

Total amount claimed under the Private School program type in FY 2018-2019: \$8,565.17

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

Common Issue

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	$\$676,928 / 36 = \$18,803.56 * 15 =$	\$282,053.33	\$6,426.18	\$288,479.51	\$27,713.22
Preschool	$\$28,096 / 12 = \$2,341.33 * 6 =$	\$14,048.00	\$0.00	\$14,048.00	\$2,675.81

Total amount claimed under the Private School program type in FY 2018-2019: \$8,565.17

If the minimum reservation appears to large, an error was made on the Private School Enrollment page (private school numbers entered into the public school counts).

WISEgrants Application Process – Step 4 Enter the Required Zero Enrollment Assurance

Equitable Services

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, add the amount to the new minimum amount set for this year.

Calculation	Minimum	Flow-Through Amount	Preschool Amount
$\$156,064.00 / 98 = \$1,592.49 * 0 =$	\$0.00	<input type="text" value="\$0.00"/>	
$\$5,054.00 / 16 = \$315.88 * 0 =$	\$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 Kristopher Zachary on 8/31/2018 at 11:11 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 in the LEA's jurisdiction.

Frequently Requested Clarification

Zero Students Last Year – Ten Students This Year

- ❖ What's the set-aside amount?

Ten Students Last Year – Zero Students This Year

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

What about students who are identified after October 1?

- ❖ Set-aside amount does not change.

WISEgrants Application Process – Step 5 Budget for Required Equitable Services Set-Aside Amount

Personnel

The 'Program Type' identifies the cost as one that budgets against the equitable services requirement

Program Type: Private School

Position: Speech/Language Pathologist

Position Activity: Standard (Default)

Function: 156600 - Speech/Language

Salary: \$26,000.00

Area: No Description Beyond Position

Object: 200 - Employee Benefits

Benefits: \$13,241.00

General Ledger Account:

Staff Name or Detailed Description:



Wisconsin Information System for Education
Federal Grants Portal

[Collapse All](#) [Expand All](#)

IDEA - Flow-through Budget - All Schools

Personnel

[Submission](#)
[Personnel](#)
[Purchased Services](#)
[Non-Capital Objects](#)
[Capital Objects](#)
[Other Objects](#)
[Indirect](#)
[View All](#)

Personnel

Program Type: Private School

Position: Speech/Language Pathologist

Position Activity: Standard (Default)

Function: 156600 - Speech/Language

Salary: \$1,000.00

Area: No Description Beyond Position

Object: 200 - Employee Benefits

Benefits:

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

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

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 6 Claiming Private School Expenditures

Flow-through - Claim

Report Period Ending Date: 01/31/2019

Partial Claim Final Claim

Filter: 156600 Clear Filter Sort by Function Sort by Object

Program Type	Account	Object Name	Function Name	Approved Budget Amount	Total Amount Claimed to Date	Obligations	Amount Requested this Claim	Amount Remaining	Cumulative Claimed to Date
Public School	27-342-156600-341	Employee Travel	Speech/Language	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
Public School	27-411-156600-341	General Supplies	Speech/Language	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00
Private School	27-430-156600-341	Instructional Media	Speech/Language	\$3,161.94	\$0.00	\$0.00	\$0.00	\$3,161.94	\$0.00

Restricted Indirect Rate: 6.00 %
 Effective Indirect Rate: 0.00 %
 Amount available to claim for indirect: \$0.00
 Amount of indirect claimed to date: \$0.00

For bookkeeping only Save Submit View PI-1086

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, 2020, an amount of \$0 has been budgeted in the flow-through application for private school expenditures for the 2019-2020 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.

Required Questions

First Question

The equitable services reservation amount is based upon the number of students with disabilities parentally placed in the private schools as of October 1, 2018. During 2019-2020, were there any parentally placed private school students with disabilities attending any of the LEA's private schools?

- ❖ No, there were no parentally placed private school students with disabilities attending any of our private schools during the 2019-2020 school year, thus there were no students in which to provide services.
- ❖ Yes, there were parentally placed private school students with disabilities attending private schools during the 2019-2020 school year.

Required Questions

If Question #1 was a "Yes" –

Regardless of private school participation, LEAs are required to set-aside a proportionate share of their IDEA Part B funds for parentally placed private school students based upon the number of parentally placed private school students in which an IEP team has determined a disability. Is the reason no required funds were budgeted during the 2019-2020 school year because all parentally placed private school students within the LEA's jurisdiction refused services?

- ❖ No, there were parentally placed private school students with disabilities attending our private schools during the 2019-2020 school year who had services plans or could have had services plans.
- ❖ Yes, all private school representatives and families declined to participate in the consultation process.

Required Questions

Both of the answers in the second question require responses.

If there were students who had services plans or could have had services plans, the LEA must provide the reason why equitable services funds were reserved but no funds budgeted for private school services.

- ❖ The answer will help DPI provide technical assistance to the LEA regarding the equitable services requirement and compliance for the next fiscal year.

If all private school representatives and families declined to participate in the consultation process, the LEA needs to provide a description of efforts to consult. The description must include the dates of attempts, the nature of the attempts, and the results of each attempt for consultation.

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 H-6

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



Monitoring – Funds Remaining

Beginning in July 2020, DPI will begin monitoring “unspent” proportionate share amounts through WISEgrants.

	FY 2018-2019 Set-Aside	Claimed in FY 2018-2019	Claimed in FY 2019-2020
Monitoring Required	\$12,000	\$4,000	\$4,000
Meeting Compliance	\$12,000	\$4,000	\$8,000

Monitoring – Funds Remaining

- ❖ An LEA with unclaimed proportionate share set-aside funds from FY 2018-2019 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.

Additional Technical Assistance

Equitable Services under IDEA

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

Special Education Team Contacts

<http://dpi.wi.gov/sped/educators/local-performance-plans/contact>

Equitable Services Program Contact - Paul Sherman

paul.sherman@dpi.wi.gov

