

# IDEA's Equitable Services Set-Aside

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**FUNDING  
SPECIAL EDUCATION FOR PARENTALLY  
PLACED PRIVATE SCHOOL CHILDREN**

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

### **Preschool (PS)**

Provides funds for special education services to children ages 3 to 5

### **Flow-through (FT)**

Provides funds for special education services to children ages 3 to 21

## **Types of IDEA Entitlement Grants**

# Equitable Services Set-Aside Regulations

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- Children With Disabilities Enrolled by Their Parents in Private Schools (34 CFR § 300.130 through 300.148 )
- Definition of a private school: Wisconsin statute § 118.165
  - Not home schooled children
- Applicable *only* to children placed in private schools by their parents

# Proportionate Share Calculation – Flow-through

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**Flow-Through  
Allocation**

**\$800,000**



**200 Students  
-----  
196 Public School  
-----  
4 Private School**



**SwD Per  
Capita**

**\$4,000**

**SwD Per  
Capita**

**\$4,000**



**4 Private School  
Students**

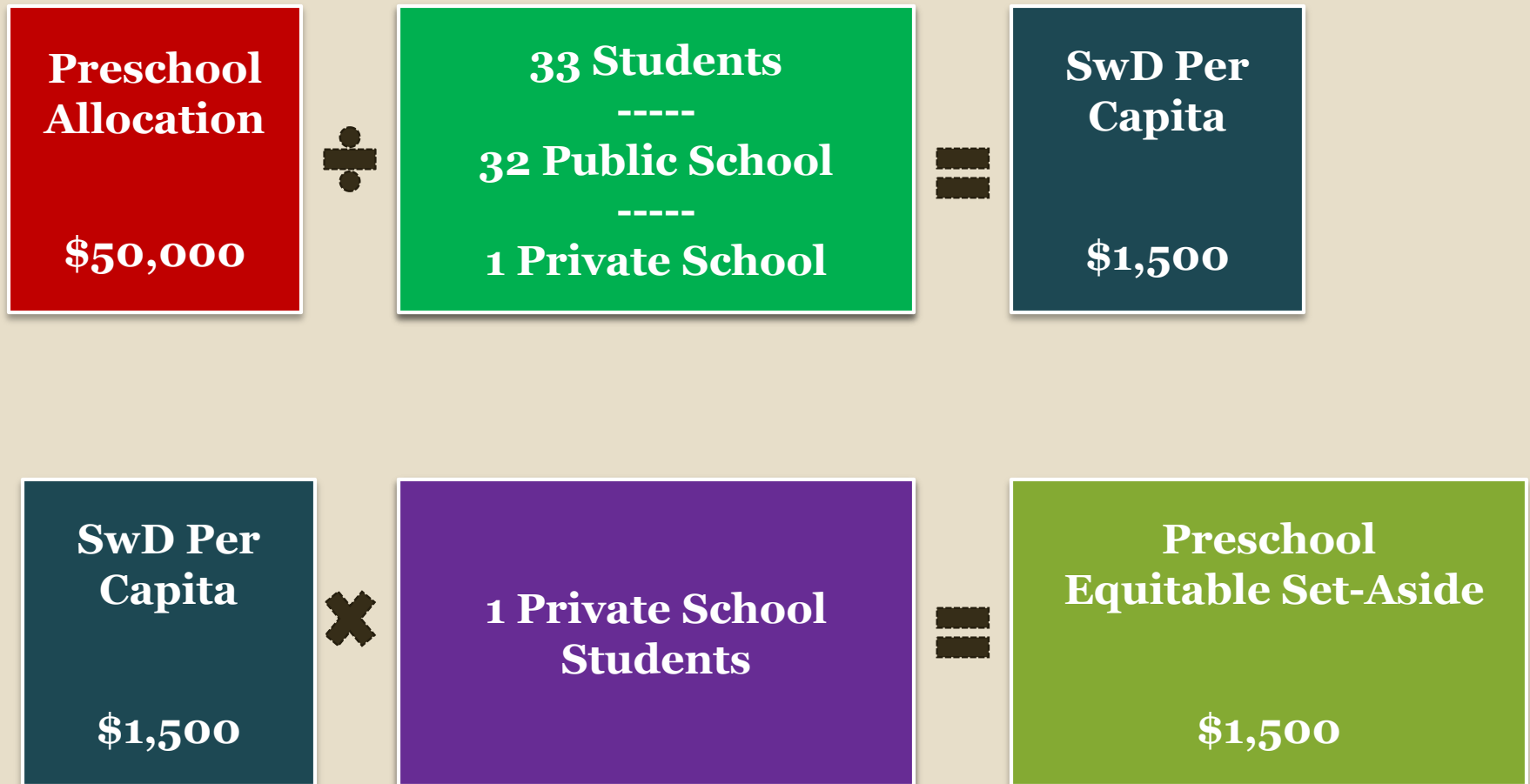


**Flow-through  
Equitable Set-Aside**

**\$16,000**

# Proportionate Share Calculation – Preschool

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**Allocation**

- Only the fiscal year allocation – carryover from a prior year is not included



**LEA SwD  
(Flow-Through)**

- Count all student *eligible* for special education services, ages 3 to 21
- October 1 of the prior fiscal year



**LEA SwD  
(Preschool)**

- Include *eligible* students 3 to 5 again
- October 1 of the prior fiscal year



## Private School Count

- Private schools located in the LEA's jurisdiction
- Include students with disabilities even if not receiving services
- WI statute does not include an elementary grade for 3-year-olds

## Private School Student Count

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


Jill resides in  
Lanesboro, Iowa



Jill attends a private  
school located in the  
Belleville (WI) District



Belleville (WI) counts Jill  
in its equitable services  
calculation



# Calculator Demonstration

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# Obligation Period

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- A set-aside is determined each fiscal year
- Two years to spend a single year's set-aside

Set-Aside determined July 1, 2014

Total amount expended by June 30, 2015

- ✦ 2014-2015 – YEAR 1
- ✦ 2015-2016 – YEAR 2

# Obligation Period

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- An LEA has 27 months to spend a single year's 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 equitable services requirements
  - <http://idea.ed.gov/explore/view/p/%2Croot%2Cdynamic%2CQaCorner%2C1%2C> (OSEP Guidance, H-5)

# Unobligated Funds Example

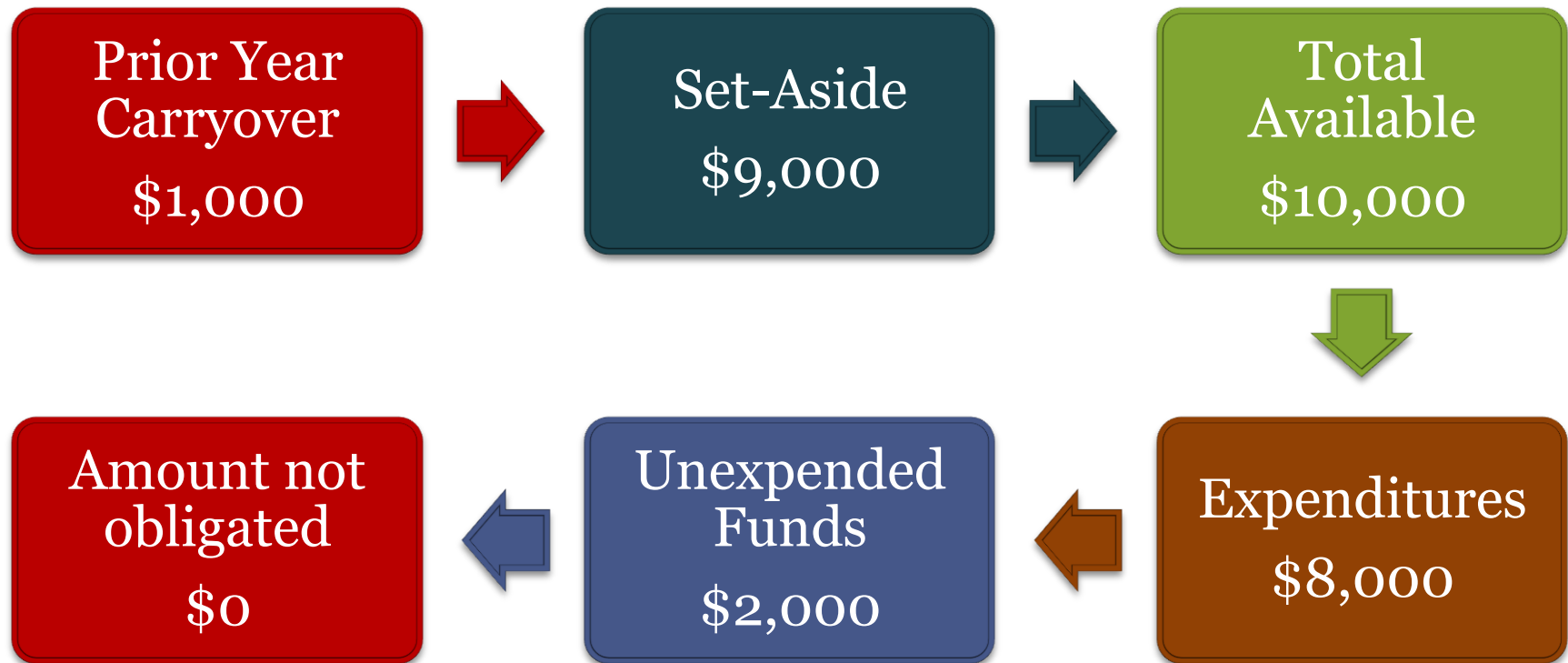
12

**FIRST IN  
FIRST OUT**

# 2011-12

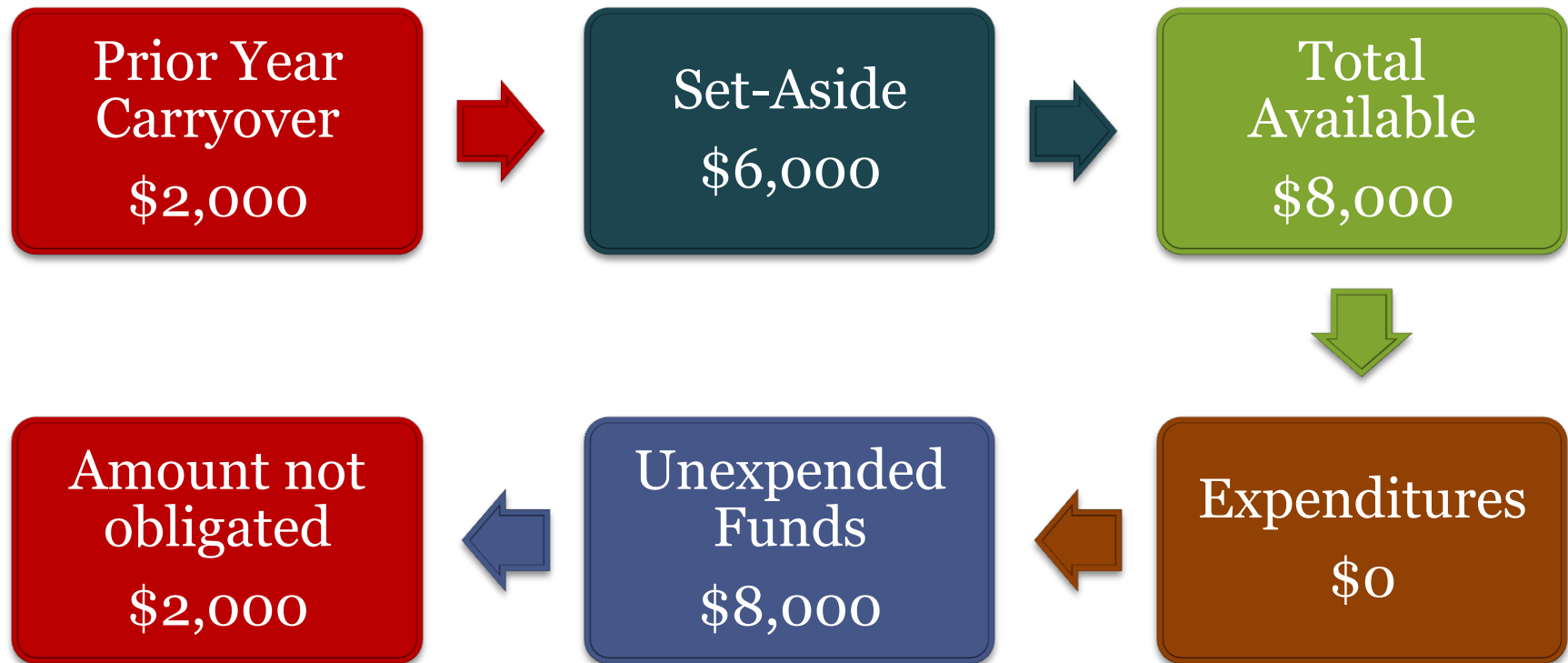
3 private school students as of Oct. 1, 2010

2 private school students receiving services as of Oct. 1, 2011



# 2012-13

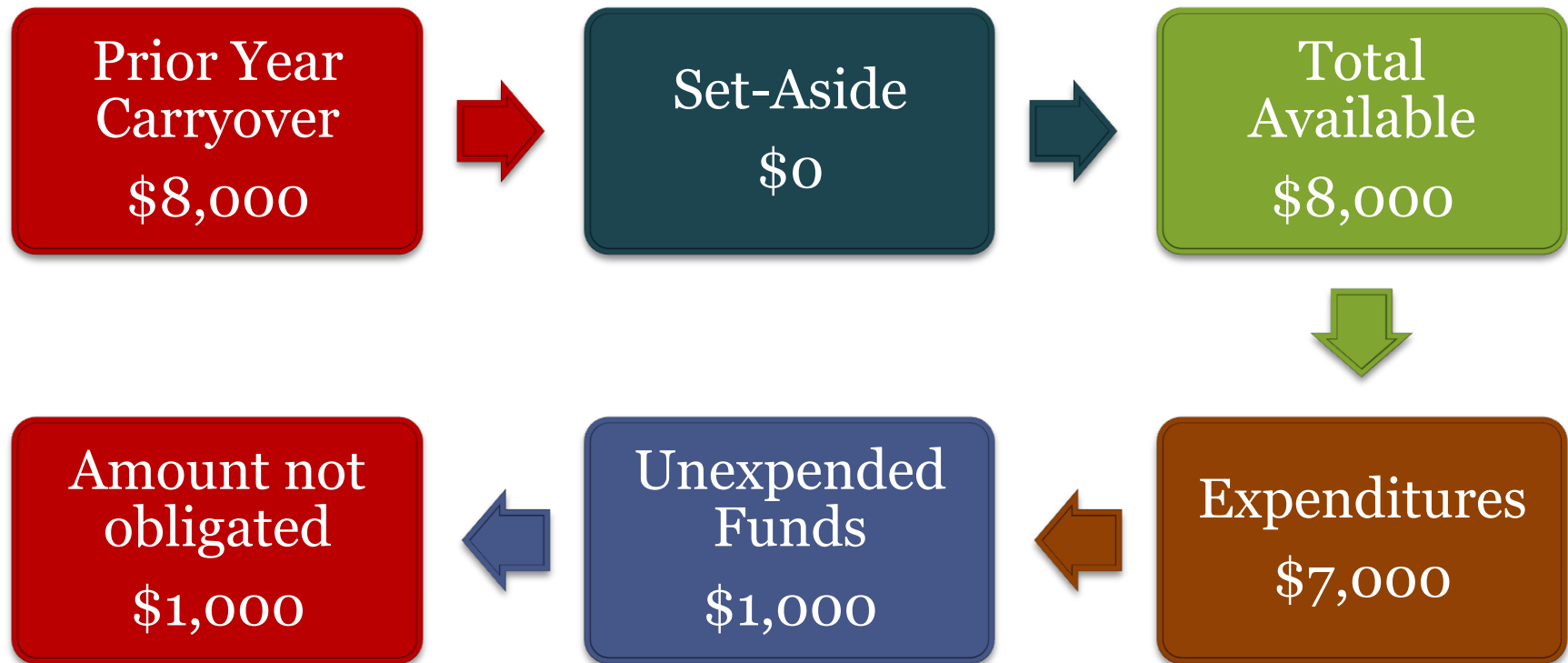
2 private school students as of Oct. 1, 2011  
0 private school students as of Oct. 1, 2012



# 2013-14

0 private school students as of Oct. 1, 2013

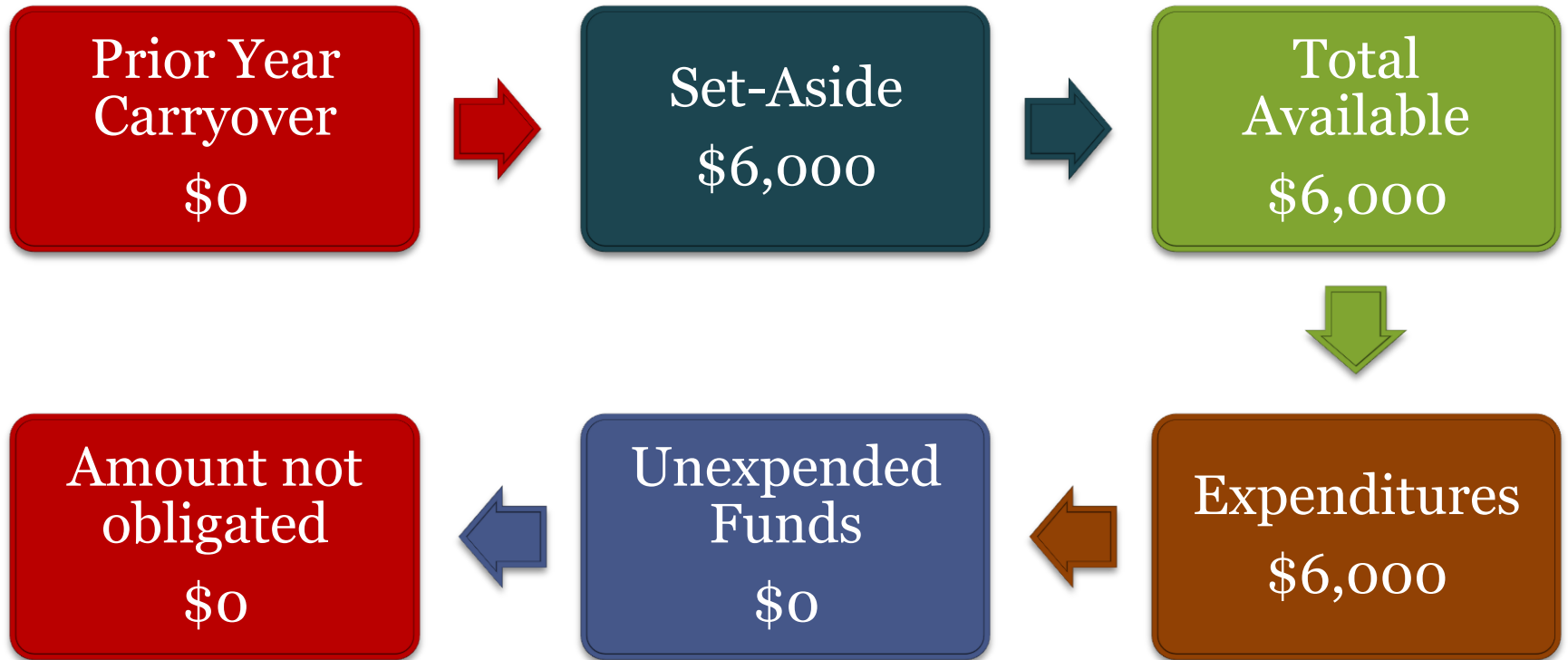
2 private school students receiving services as of Oct. 1, 2014



# 2014-15

2 private school students as of Oct. 1, 2014

4 private school students receiving services as of Oct. 1, 2014



# Eligible Expenditures

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- Direct Student Services (Required)
  - Costs of providing special education and related services, including transportation to these services
    - ✦ Speech & Language
    - ✦ Physical Therapy
    - ✦ Deaf and Hard of Hearing
- Indirect Services (Not Required)
  - Special Education training for private school personnel
  - Resource / assistive technology library accessible to private schools

# Non-Eligible Expenditures

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- Child find activities
- Special education evaluations
- Administrative Costs (clerical, director)

# Expenditures NOT Allowed

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- Remodeling or repairs of private school facilities
- Paying salaries of private school staff for part of their regular duties
- Response to Intervention (RtI) costs
  - Federal funds cannot be used for the general needs of students enrolled in a private school.
    - ✦ EDGAR § 76.658

# No Benefit to the Private Schools

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- 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
  - iPads

# Equitable Services & Time and Effort Reporting

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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.

# Equitable Services & Property Management

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- 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

# Supplement / Not Supplant

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- Must use required IDEA funds to provide special education services to parentally placed private school children BEFORE local funds may be used

# FY 2014-15 Application Process

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- Expenditures within the IDEA flow-through or preschool budget
- No separate budget, functions or line items
- Option to contract for direct student services under purchased services
  - Purchased service is identified as “Equitable Services”

# WISEGrants Application Process

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- Collect private school student enrollment numbers for equitable services participation
- Collect private school student information for the “Additional Data” reporting requirement
- Reserve funds for equitable services
- Budget for reserved equitable services amount

# WISEGrants Application Process Enrollment Demo

## 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 be conducted between October 1 and December 1, 2013.

### Count Date Performed



## Total Student with Disabilities 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, 2013

### Number of students ages 3 to 5

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, 2013

### Number of students ages 6 to 21

# WISEGrants Application Process Enrollment Demo

Private School Code ▾	Private School Name ▾	Number of Students Evaluated ▾	Ages 3 to 5, Number of Students with Disabilities ▾	Ages 6 to 21, Number of Students with Disabilities ▾	Number of Students Served ▾	
0070	Aquinas Middle School	3	1	4	5	▲
0071	Aquinas Hi	0	0	0	0	
0305	Cathedral Sch	1	0	0	0	
0329	Chileda	1	0	0	0	
0670	First Evang Lutheran Sch	0	5	0	0	
1204	Faith Baptist Sch	0	0	0	0	
1299	Blessed Sacrament El	1	1	5	0	
1466	Providence Academy	0	0	0	0	
1570	Immanuel Lutheran Sch	0	0	1	0	
1669	Coulee Connections - Alt Ed	1	0	3	3	
1674	Partners in Excellence Acad	1	5	0	0	
1950	Mount Calvary-Grace Luth Sch	0	0	1	0	▼
		<b>Total : 8</b>	<b>Total : 12</b>	<b>Total : 14</b>	<b>Total : 8</b>	

# WISEGrants Application Process

## Equitable Services “Reservations” Demo

### Equitable Services

Calculation	Minimum	Flow-Through Amount	Preschool Amount
$\$1,530,674.00 / 481 = \$3,182.27 * 26 =$	\$82,739.14	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>
$\$530,674.00 / 181 = \$2,931.90 * 4 =$	\$11,727.60		<input type="text" value="\$0.00"/>

# Accounting for Equitable Services Expenditures

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- Fund: 27
- Function: Special Education Function
- Project Code: 341 (FT) or 347 (PS)
- Revenue Source: 730
- CFDA: 84.027 (FT) or 84.173 (PS)

# Frequently Asked Clarification

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- Zero Students Last Year – 10 Students This Year
  - What's the set-aside amount?
- 10 Students Last Year – Zero Students This Year
  - What's the set-aside amount?
  - What are we supposed to do with it?
- What about the private school students who are identified after October 1?

# Frequently Asked Clarification

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- What if the private school refuses to participate?
  - Documentation
  - Must still serve students at other private schools
- What is the LEA's responsibility for finding parentally placed private school students?
  - Child find activities similar to those done for the LEA's public school students
- The private schools just want SMART boards. Can we use our equitable services set-aside to purchase them?

# Frequently Asked Clarification

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- 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.

# Frequently Asked Clarification

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- 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.

# Unusual Situation

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- For the first time in years, the private school in our district will enroll a student with a disability in Kindergarten this fall. According to the regs, we do not set-aside funds for FY 2015 because the count from Oct. 1, 2013, was zero. Are we still required to complete the other equitable services steps, such as consultation with the private schools and developing a services plan?
  - No – If there is no required set-aside amount, then there is no reason to develop a services plan.

# Technical Assistance

## **Equitable Services under IDEA**

[http://sped.dpi.wi.gov/sped\\_sbprivschools#equitable](http://sped.dpi.wi.gov/sped_sbprivschools#equitable)

## **Special Education Team Contacts:**

[http://sped.dpi.wi.gov/sped\\_hmstaff](http://sped.dpi.wi.gov/sped_hmstaff)

## **Equitable Services Program Contact**

Paul Sherman

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