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Frequently Asked Questions

IDEA, Part B: Grant Fund Codes 240 and 262

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# For FY20, DESE created a new consolidated application for its IDEA, Part B grants (Fund Code 240/262). Over the course of finalizing and releasing the new consolidated application, DESE staff conducted numerous technical assistance sessions (in-person and through webinars), with both a draft version of the application and the final version. Over the course of those sessions, DESE staff gathered and recorded questions from the field about the application and procedures related to the IDEA grants. While many questions were answered in real time, those questions that were of general interest have been reproduced below for the benefit of the field. Some questions have been edited for clarity, and some answers have changed due to changes made to the application and procedures, based often on field feedback.

This document was updated in May 2021 with updated questions and answers, specifically in the area of proportionate share carry-over.

You will find answers to questions on the following topics in this document:

[Schedule A](#ScheduleA)

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If you do not find answers to your questions in this document, please reach out to [your district’s federal grants liaison](http://www.doe.mass.edu/federalgrants/liaisons.xlsx), who will be able to answer or direct your question to the most knowledgeable staff member(s).

# Schedule A

* **What is Schedule A?**

*IDEA allows districts to band together and form a consortium, pooling funds to offer programming. Schedule A is used for the consortium members to assign funds to a lead district, who will administer the funds*.

* **For Schedule A consortia – each district needed to complete the proportionate share form in the past – is this still the case?**

*Yes, we have developed a Schedule A Member supplement that will need to be completed by member districts and then uploaded with the lead district application into EdGrants.*

# Budget Narrative and Budget

* **How is the budget narrative different from the budget detail provided? Are we asked to do it twice?**

*Grant reviewers need to make a determination that the costs is reasonable and necessary vis a vis the purposes of the grant. On the narrative tab, we are asking applicants to describe in summary fashion what each is doing with the grant funds with respect to the purposes of the grant. Budget detail is provided on the budget tab to allow applicants to say more about the individual expenses. Again, this will help reviewers ensure that funds are being used for necessary and reasonable expenditures.*

* **Are indirect costs be recoverable for private school tuitions (out of district placements)?**

*These tuitions are treated like subawards/subcontracts. As the district has limited overhead for these tuitions, indirect costs (using approved restricted indirect cost rate) can only be recovered on the first $25,000 of each tuition each year.*

* **If money is returned, how do the districts complete its FR-1?**

*Instructions and Frequently Asked Questions about FR-1 Reports are found in a slide presentation on the Grants Management Forms Page,* [*Appendix H*](http://www.doe.mass.edu/grants/procedure/forms/appn-h.pptx)*. Questions about submitting your FR-1 should be directed to DESE’s Grants Management unit, 781-338-6595.*

# M3 (Making Money Matter)

* **Are there any changes to the selection of M3 districts based on the new accountability system?**

*The new accountability system may impact the districts meeting the criteria for participation in M3 to the extent that it affects identification of districts in the lowest decile of the percentile ranking.*

*In FY20, districts required to participate in Making Money Matter (M3) are those meeting the following criteria:*

1. *A 2018 special education determination level of Needs Assistance (NA), Needs Intervention (NI), or Needs Substantial Intervention (NSI); AND*
2. *One or more schools with 2018 accountability percentiles 1-10.*

 *A district’s M3 eligibility will continue for at least three years.  M3 eligibility for FY21 will be based on special education determination and MA accountability percentiles in either 2018 or 2019. M3 eligibility for FY22 will be based on special education determination and MA accountability percentiles in either 2018, 2019 or 2020.*

# Maintenance of Effort

* **Is there any guidance on what constitutes state vs. local funds? Will there be definitions on the application? Particularly re: school choice funds and voch tech tuitions.**

*There is no need to distinguish state from local funds for the Maintenance of Effort (Eligibility) tab of the IDEA Consolidated application. Because of the way that state education aid (Chapter 70) is distributed to municipalities, it is not feasible to maintain the distinction as state funds. Therefore, for Maintenance of Effort (eligibility and compliance standards), district options will be limited to combined state and local funds, in the aggregate or per pupil, to demonstrate compliance.*

* **Where do we find the CIFR MOE calculator?**

*We provide link on the application (https://cifr.wested.org/resources/district-moe/calculator/), but you can also google it. CIFR stands for Center for IDEA Fiscal Reporting.*

* **Is it possible [for DESE] to pre-populate the CIFR calculator with historical MOE data?**

*No.*

* **What do we do about collaborative credits?**

*A district should not include the same funds in two different years for purposes of demonstrating MOE (first year as a contribution to a collaborative, then spending the refund (credit) in year 2 for different special education expenses). Credits or refunds reported in a prior fiscal year as spending toward meeting MOE should not count toward fulfilling MOE in any subsequent year.*

* **Could the Department provide a crosswalk the EOYR lines to the CIFR calculator, so districts will be able to easily transfer info from one to the other?**

*This is a project the Department is working on and we will post as soon as it is available.*

* **Why can’t DESE continue to compute MOE (compliance standard) for districts with EOYR?**

*The Department will continue to do a preliminary test for the MOE compliance standard for most districts based on a comparison of state and local spending reported in the EOYR to the last year the district met MOE using aggregated state and local spending. To the extent this initial comparison does not result in compliance, districts will be required to demonstrate, in a timely fashion, applicability of allowable exceptions or compliance using an alternative method or risk having to return funds based on noncompliance. Districts not meeting MOE compliance using the preliminary test will be required to demonstrate exceptions by completing the CIFR calculator. Therefore, as a matter of good practice, districts should be using the CIFR calculator to keep track of MOE internally from year to year to facilitate demonstrating exceptions when required.*

# Consultation (Equitable Services)

*Timely and meaningful consultation is* ***ongoing throughout the year*** *and is the cornerstone of all proportionate share activities. The whole process for IDEA equitable services begins with and is based upon the consultation meetings. These meetings enable districts to locate the eligible parentally-placed students attending school in the district, develop relationships with the private school representatives and parents, accurately calculate proportionate share for the year, and provide services to eligible students.*

* **Do we have to consult three times for each school?**

*Districts are responsible for initiating consultation meetings with private school representatives, representatives of the parents of eligible parentally-placed students, and parents of eligible home-schooled students.* ***DESE recommends consultation meetings occur at least three times each year – at the beginning, the middle, and the end of the school year.*** *Consultation meetings have required* ***topics of discussion*** *(34 C.F.R. § 300.134):*

* *Child find (of resident and non-resident students) attending the private school in the district*
* *Determination of Proportionate Share for the whole pool of eligible students attending private school in the district*
* *The consultation process, methodology, and schedule for the school year*
* *Determination of services and the method(s) of services provision for the whole pool of students*
* **It seems most of the information on the draft form is not relevant after the first consultation.**

*Keep in mind that while consultation meetings must always include the topics above, depending on the time of year, the scope of conversation about those topics may vary throughout the year. For example, a consultation meeting taking place in the middle of the school year may address the following aspects of the required topics:*

* *Child find – review how child find is being implemented so far in the year and whether changes are needed;*
* *Determination of Proportionate Share – review the calculation and expected expenditure for the year, and how expenditure is progressing (including spend down reports);*
* *Consultation process – review the schedule for the next consultation meeting(s) for the remainder of the year; and*
* *Determination of services – discussion the status of service provision and whether any adjustments are needed for the remainder of the year.*
* **Do we need to have an affirmation form signed by each private school rep every time we talk to them?**
* **Is documenting the communication enough for subsequent consultations (i.e., just a copy of the email sent, or sent and response emails)?**

***Any time meaningful consultation occurs*** *where the required topics are discussed, districts* ***obtain written affirmation*** *of the consultation from meeting participants. A meeting sign-in sheet is not sufficient; please see* [*sample*](http://www.doe.mass.edu/sped/advisories/2018-1.pdf#page=21) *written affirmation form. Written Affirmation does not indicate "agreement," but that the meeting and discussion of required topics took place, so it must be signed by participants at the end of the meeting or as soon as possible thereafter.* ***If written affirmation is not obtained****, districts must let DESE know by sending an email* *ideaequitablservices@doe.mass.edu* *with information about their consultation and outreach efforts to the private schools and home-school representatives including:*

* + *The dates of attempts to participate in the consultation process,*
	+ *The nature of the attempts, and*
	+ *The results of each attempt for consultation.*

*Additional communication with the private schools, parents, and parents of home-schooled children outside of the consultation meetings (e.g., emails, phone conversations, services plan meetings, etc., including discussion of specific students’ needs) can and should continue throughout the year. Timely and meaningful consultation as described above, has a formal agenda and required topics of discussion. Written affirmation is only needed when the formal agenda and required topics are discussed, not each time the DISTRICT communicates with the private schools and parents.*

* **Are IEP meeting attendance sheets enough for consultation?**

*No. IEP attendance sheets alone cannot be used to document consultation. As described in response to the previous question, a written affirmation of a consultation meeting must include a certification that specific topics were discussed. While consultation can occur after or before an IEP meeting for a student for convenience of scheduling, the IEP attendance sheet does not constitute a written affirmation that those specific topics were discussed.*

*As a reminder, services provided pursuant to an IEP should not be confused with the services plans for IDEA equitable services. IEPs for private school students are a state law requirement, whereas IDEA equitable services are governed by federal law. (Please refer to* [*Special Education Administrative Advisory 2018-1*](http://www.doe.mass.edu/sped/advisories/2018-1.html) *for additional information.)*

* **What if private schools consult with the DISTRICT and agree to have their students receive services, but then the private schools later decide that their students will not participate in receiving services from the DISTRICT?**

*A private school cannot decide on its own that the students will not participate in receiving services. It is up to each student’s parents to decide whether he or she will agree to having their child receive services. This is why it is important that consultation meetings include representatives of private school parents or, at least, that the district ensures that the private schools representatives are providing information to parents about equitable services requirements. The district should make every attempt to work with the private school representatives and private school students’ families to ensure students receive services. It is within a parent’s right not to agree to services for their child, but it is not for the private school to decide.*

# Child count (Step 5.2 (FC 240) and Step 10.2 (FC 262) on the consolidated application)

* **Is child count the same as child find?**
* **To conduct child count of eligible students attending private schools in our district – how far back do we have to go? What do we need to do if the private school has not given us information about students?**
* **How do we know the number of parentally placed private school students who do not live in our district but go to school in our district?**

***Child Count and Child Find*** *are two different requirements:*

|  |  |
| --- | --- |
| ***Child Find: 34 CFR § 300.131*** * *The process for locating, identifying, and evaluating all children with disabilities who are enrolled in private schools or home schooled in the district*
* *Ongoing throughout the year*
* *Similar to the activities for public school children*
* *Should include explicit outreach to private schools, parents, and parents of home schooled children in the district.*
* *Determines children you may provide services to throughout the year*
* *Residents and non-residents*
 | ***Child Count: 34 CFR § 300.133**** *The annual count of the number of parentally-placed private school students with disabilities and home-school students with disabilities*
* *Happens once a year anytime between Oct. 1 and Dec. 1*
* *Determines the number of students to include for the proportionate share calculation submitted in the subsequent year IDEA grant applications (Fund Codes 240 and 262)*
* *Includes residents and non-residents attending private school in the District*
* *(Note to districts - Make a note of that child count number in the fall, then, enter that number into your grant application the next summer)*
 |

***Child Count*** *is the number collected on the IDEA Equitable Services form Step 5.2 (FC 240) and Step 10.3 (FC 262). A district will know the number of eligible resident and non-resident parentally-placed private school students attending school in their district and home-schooled in their district after timely and meaningful consultation with representatives of the private schools in its district and representatives of parents of students attending private schools and representatives of home-school parents. At that consultation meeting, the district should obtain the names and other information regarding eligible or potentially eligible students from the private school representatives, representatives of the parents of parentally-placed private school students and representatives of home-school students.*

*The district must verify students’ eligibility for special education and not simply accept a number or assertion of eligibility from a representative. This means that the district could conduct an initial evaluation or a reevaluation of a student to determine if the student is eligible for special education, or the district could also accept evidence that the student has already been found eligible by another district, i.e., an IEP. To facilitate gathering this information in a timely manner, a district can tell the private schools that it requires specific documentation by a date certain to allow for the child count to be completed timely within the required child count window, which is any day from October 1 to December 1 of each year.*

* **Does ‘found eligible’ mean an initial evaluation or reevaluation, or both? How is the term “eligible students” defined for equitable services child count?**

*“Eligible” special education students include all students who are determined to be eligible for special education services, regardless of whether they actually receive(d) or consented to services. Keep in mind a student remains eligible for three years following identification, or until the student is found not eligible after evaluation.*

* **How do we report students who are eligible and attend a private school, but are accessing special education through an IEP at a public school?**

*Districts are responsible for identifying eligible parentally-placed private school students attending school in their district regardless of where they live. This information is recorded in the child count and recordkeeping sections of the Consolidated Grant Application.*

* **Are students who are homeschooled and for whom parents have revoked consent to an IEP counted as eligible under IDEA’s equitable services requirements?**

 *Yes. “Eligible” students include all students who are determined to be eligible for special education services, regardless of whether they actually receive(d) services. If the district has found the student eligible, regardless of whether the parents revoke consent to services or later revoke consent for services, the student remains eligible for three years following identification, unless a reevaluation determines them ineligible.*

* **What kind of documentation should the district request to verify that students are eligible for services under proportionate share?**

*The public school district can request the same documentation it would for any student to determine eligibility when a student moves into the district, such as a current copy of the IEP. If the student does not already have an IEP, the district should conduct its own special education evaluation to verify the student is eligible for services under the IDEA.*

* **Do private schools have any legal obligation to give districts information about their students so that the district can complete its proportionate share obligations, including filling out the proportionate share form that is part of the IDEA grant applications?**

*No, the IDEA doesn’t define legal obligations for private schools. However, DESE recommends that you make and document best efforts to communicate with private schools, parents of eligible and potentially eligible private school students, and parents of home-schooled students to invite them to participate in consultation meetings about equitable services.* [*(See consultation section above.)*](#_Consultation_Questions) *Ongoing consultation will help to establish and support ongoing relationships between the district, private schools, and parents, to facilitate the sharing of necessary information. It is the responsibility of the district to fill out the proportionate share form that is part of the IDEA grant application.*

* **How do you define geographic boundaries for purposes of child count?**

*Child count must be conducted in the geographic area of students served by the district.*

* **What if students from a district live at a prep school and are eligible? How are they counted?**

 *A student’s residence is based on where their parents reside. The district where the student resides needs to fulfill state obligations to determine eligibility and offer an IEP to an eligible resident student. The district where the student attends school must meet the equitable services obligations under the IDEA for eligible students.*

*In the situation described, the district where the prep school is located must count this student as eligible for IDEA proportionate share services and include him or her in the proportionate share child count.*

* **If a child is turning six within the child count window (Oct. 1 to Dec. 1), how are they counted for Fund Code 262?**

*After the district selects one specific date in the child count window between October 1 and December 1 for your district’s child count, determine whether the child’s birthday falls in or outside that window. If on that date, the child is still five years old and attending a school that meets the definition of an elementary school in your district, then the child will count for both the 262 and the 240 grants. If on the date selected for child count the child has turned six years old, then the child is only counted for the 240 grant.*

* **If we do not have information about private school students is the child count zero?**

*Not necessarily. The district must conduct timely and meaning consultation with all of the private schools located in the district to obtain information about eligible or potentially eligible students that attend the private schools regardless of whether they reside in the district or not. Throughout the year, the districts should be engaging in ongoing child find activities to identify all eligible parentally placed private schools students attending private school in the district. If the private school chooses not to attend consultation meetings, the district should document the outreach efforts and send the appropriate email to DESE.* [***(See consultation section above.)***](#Consultation) *In addition, homeschool students are included in the proportionate share child count. If the district has been compliant with all of the IDEA equitable services procedures around child find and consultation, and has made reasonable attempts to obtain information about all eligible private school students attending private schools in the district’s jurisdiction, but still cannot obtain the information to verify eligibility of the students, and there are no eligible homeschool students in the district then, the district can insert a zero for the child count of eligible students.*

* **What about eligible students who attend a private school just outside the district in a bordering town? These students are our residents; how are they counted?**

*Students who reside in the district but attend a private school in another district are not counted in the resident district’s IDEA equitable services proportionate share child count or calculation. (As residents of your district and under state law, the district would still provide all IEP-related services. This has no bearing on the district’s IDEA obligation, however, unless the student attends a private school located in the district where they live.) The district where the student attends the private school counts that student as non-resident parentally-placed student for its proportionate share child count.*

* **Do you need parent consent to share information about parentally placed private school students?**

*Yes. Districts and private schools are reminded to comply with all applicable state and federal regulations regarding sharing student information, which for public schools includes the federal Family Educational Rights and Privacy Act (FERPA) and state student records regulations, 603 CMR 23.00. DESE also suggests consulting your local legal counsel regarding how you can best meet your obligations regarding the sharing of student information.*

# Recordkeeping (Step 5.3 (FC 240) and Step 10.3 (FC 262) on the consolidated application)

* **Is child count the same thing as the recordkeeping section of the IDEA grant applications?**

*These two reporting items are different. Child count recorded in Step 5.2 and 10.2 is the number of children identified on a specific day during the child count window – any day selected by the district between October 1 and December 1 of the prior school year. The number reported in the grant application “recordkeeping section,” Step 5.3 and Step 10.3, is the aggregated total from the end of the year, and includes information from the entire school year.*

# Application-Related Questions

* **There used to be a limit that you could only pick two priorities for 240 and 262 grant. Does that still apply?**

 *Allowable costs under Funds Codes 240 and 262 grants are defined in IDEA. DESE has never asked districts to limit their priorities for fund use in these two IDEA entitlement grants.*

* **Is the workbook shareable through Google docs?**

*It is not advisable to break up workbook – you can have multiple workbooks and have one person transcribe the answers. Please make sure to pay attention not to paste into gray or orange cells. We will make the application printable so that hard copies can be simultaneously completed. Currently the application will not work in google docs as much of the functionality (including macros) are disabled in Google Sheets (Excel for Google docs).*

# Fund Code 262 & 240 Questions

* **Both forms (Fund Codes 240 & 262) start at age 3. Are we counting kids twice?**
* **Why do districts need to conduct a separate proportionate share child count and calculation for students ages 3-5 under the 262 grant, given that students ages 3-5 are already included in the proportionate share child count and calculation under the 240 grant for ages 3-21?**

*The FC 240 grant (IDEA Section 611 funds) and the FC 262 grant (IDEA Section 619 funds) are two separate sources of federal funds made available to the states to assist them in providing special education and related services to children with disabilities. The FC 240 grant funds are designated for services to eligible students ages 3-21 and the FC 262 funds are designated to serve eligible students ages 3-5. The FC 262 grant is a supplementary grant focused on the preschool population. Because services for eligible students ages 3-5 are funded and provided for under both grants, the IDEA prescribes that districts must annually conduct a proportionate share child count and calculation for parentally-placed eligible students ages 3-5 who attend a private preschool program that meets the definition of an elementary school for both grants.*

* **Which schools count as private schools for Fund Code 262 (ages 3-5) and Fund Code 240 (ages 3-21)?**
* **Should standalone early education private schools count under the fund code 240 (i.e., PK-1)?**

*A “private school” for purposes of calculating and providing equitable services to parentally-placed private school children with disabilities under the IDEA is a private school where the parents have enrolled the student (not a publicly-funded placement by a school district), including religious schools or facilities, that meets the definition of elementary school or secondary school. An elementary school is generally a non-profit institution that provides elementary education which, in Massachusetts, is instruction to grades* *one through five, six, seven, or eight, or any combination thereof. A secondary school is generally a non-profit institution, day or residential, that provides secondary education which, in Massachusetts, is a school providing instruction to grades six through twelve, or a combination of those grades, and does not provide any education beyond grade 12.*

* **Is a public-district-run preschool ever considered a “private school” such that three and four year old students with disabilities enrolled in these schools can be considered parentally placed private school students with disabilities under IDEA?**

*A publicly funded preschool is not a private school. Therefore, the eligible students with disabilities who attend the public preschool are not counted in the private school child count for determining equitable services expenditures, nor are they included in the eligible pool of students who may receive services. Preschool students with IEPs attending the public preschool program are counted in the overall number of eligible students with IEPs that is used by the district to calculate of the IDEA proportionate share amount.*

* **Is a private elementary school the same or different from a private preschool (ages 3-5)?**

*A private elementary school that includes PK-K is not the same as a private preschool. For calculating the proportionate share of IDEA funds to be spent of parentally-placed private school children under both Fund Code 240 and Fund Code 262, the eligible preschool aged children to be counted are those enrolled by their parents in private, including religious and independent, schools or facilities in the district that meet the definition of an elementary school. Stand-alone private preschools or private childcare centers that do not offer grades 1 or above do not meet this definition, and eligible preschool aged children attending those programs are not included in the DISTRICT’s proportionate share child count under either grant.*

# Expenditures for Equitable Services

*Each fiscal year, districts must spend a proportionate share of federal special education entitlement funds on services for eligible parentally-placed private school students attending school in the district’s geographic catchment area. DESE recommends that districts spend each year’s obligation in the dedicated grant year so that no expenditure requirement is carried over into a subsequent year.*

# **If a district has leftover proportionate share funds and wanted to provide professional development for private school teachers, is this okay?**

*Yes, professional development for private school teachers is an acceptable way to spend funds set aside for equitable services for parentally placed private school students following meaningful consultation about expenditures. Though the district must first consider direct services for eligible students, it is acceptable for a district to spend proportionate share funds on indirect services such as professional development for private school teachers. Professional development must be responsive to the needs of the pool of eligible private school students. If the professional development is intended to meet the needs of a specific student(s), then this indirect service should be documented on a services plan for that student(s).*

# Carryover

* **What steps are required if an LEA is unable to use the full amount of the proportionate share funds it reserved in the first fiscal year (Year 1)?**

*Your IDEA, Part B funds (Fund Codes 240 and 262), including funds reserved for equitable services (“proportionate share funds”), are available for your district to obligate for 27 months. If for some reason, your district cannot spend its proportionate share funds in the first fiscal year (Year 1) on eligible parentally-placed private school children with disabilities (parentally-placed private school children with disabilities include homeschooled students with disabilities), the district must carryover the unspent obligation into a second year (Year 2) and spend this amount in addition to the amount calculated for the current year* [*(34 CFR 130.133(a)(3))*](https://www.ecfr.gov/cgi-bin/text-idx?SID=582b9d733e5105059b20e33f5149bbf4&mc=true&node=se34.2.300_1133&rgn=div8) *on eligible parentally-placed private school children with disabilities. DESE expects these instances to be rare, as these funds should be spent in the first year of the grant.*

*As part of the consultation process, the district and private school representatives and representatives of parents of parentally placed private school children with disabilities (including representatives of parents of home-schooled children with disabilities) must discuss how the current year’s proportionate share funds can be used as well as any carryover funds from the previous year. Discussions could also include the circumstances surrounding the unexpended proportionate share funds and steps that can be taken to ensure funds from Year 1 and Year 2 are used for the benefit of parentally-placed private school children with disabilities.*

* **Can an LEA obligate unexpended carryover funds after June 30 of Year 2 of the grant?**

*Yes. All IDEA Part B funds, including the reserved proportionate share funds for equitable services, are available for obligation for a 27-month period (July 1 of Year 1 through September 30 of Year 3).*

*If a district believes it will have unobligated proportionate share funds on June 30 of Year 2 of the grant, the district should consider completing a Multi-Year Delegation form in May of Year 2 for submission to DESE’s Grants Management Office. By completing this form, a district is permitted to claim/draw down funds on July 1 of Year 3. If the district does not complete a Multi-Year form, it may still obligate these funds through September 30 of Year 3 but may have to wait until October to claim/draw down the funds. For example, a district may contract in September of Year 3 for equitable services to be provided to parentally-placed private school children with disabilities for the fall of Year 3, as signing the contract obligates the funds, even if services are delivered on a later date. See* [*34 CFR § 75.707*](https://www.law.cornell.edu/cfr/text/34/75.707) *(when obligations are made for property and services using grant funds). However, without a Multi-Year Delegation, a district may have to wait until October to claim/draw down the funds.*

*For additional steps required to use unexpended proportionate share funds to pay for other allowable expenditures in Year 3, please see the next question.*

* **What steps must an LEA take before it can obligate unexpended proportionate share funds to pay for other allowable expenditures in Year 3 of the grant?**

*If the district has been unable to spend its entire proportionate share reservation by June 30 of the second year of the grant (Year 2), the district may request approval from DESE to use the remaining funds to pay for other allowable IDEA Part B expenditures for eligible district expenses. DESE can approve the use of funds for other allowable IDEA Part B expenditures if “the LEA [district] is in compliance with the child find, consultation, and other requirements related to parentally-placed private school children with disabilities in 34 CFR §§300.129 through 300.144.” See* [*Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools, Revised April 2011*](https://sites.ed.gov/idea/files/Private_School_QA_April_2011.pdf)*, Question H-5 at page 22. This situation is exceptional as IDEA’s clear intent is that LEAs spend these funds on parentally-placed private school children with disabilities.*

*If a district must carry funds forward into July 1 of Year 3, prior to obligating funds for services for other allowable IDEA Part B expenditures for eligible district expenses, the district must complete and submit DESE’s Audit & Compliance Unit’s Proportionate Share Carryover Questionnaire regarding its compliance with 34 CFR §§300.129 through 300.144, to (**Audit.Compliance@doe.mass.edu**).* *DESE will review this information and make a decision on the district’s request.*

*If you have any questions about use/obligation of funds in Year 3, for IDEA proportionate share funds or any other federal grant, please contact your district’s federal grant liaison. All funds not obligated by September 30 of Year 3 will be returned to the U.S. Department of Education – a situation that should not be necessary with appropriate planning.*

# Services Plans

* **If a district is going to provide a parentally-placed private school student with services using proportionate share funds, is a copy of the student’s current IEP sufficient documentation of services to be provided or must the district write a separate services plan for the student?**

*An IEP is not sufficient documentation of services to be provided with proportionate share funds. The district must provide a separate services plan for each parentally-placed private school child with a disability who has been designated to receive proportionate share services.* [*(See DESE’s Attachment D: Summary of District Obligations)*](http://www.doe.mass.edu/sped/advisories/2018-1-attachment-d.pdf) *The services plan must be written by the district in a process similar to IEP creation, and document the services to be provided to the student, whether direct or indirect. IEPs (state law) and Services Plans (federal law) are not the same document. For any student receiving services under proportionate share, the services plan and services listed will be in addition to his or her IEP, if he or she has one. These requirements must be met separately. It is important to note for financial audit purposes that services documented on the services plan and paid for by the district must have a clear connection to the IDEA budget in the district’s ledger.*

*Parents are required participants at the meeting at which their child's service plan will be developed, as are representatives from the private school. Since this is not an IEP, the student’s District of Residence is not a required participant at the services plan meeting.*

*The Department is currently seeking guidance from OSEP about this issue. As such, this response may change.*