## DESE Logo

## IDEA Equitable Services Allowable Costs

## Quick Reference Guide

## Overview

LEAs have an obligation to locate, identify, and evaluate all students with disabilities enrolled by their parents in private schools located within the district, and to calculate and spend a proportionate share of federal special education (Individuals with Disabilities Education Act or IDEA) grant funds providing equitable services for these students. IDEA entitlement grants are awarded to Massachusetts districts under DESE Fund Codes 0240 (students ages 3-21) and 0262 (students ages 3-5). **Please review the Department’s guidance on IDEA equitable services requirements,** [**Special Education Administrative Advisory SPED 2018-1**](http://www.doe.mass.edu/sped/advisories/2018-1.pdf#page=1) **for more detailed information and the** [**IDEA Proportionate Share Quick Reference Guide**](https://www.doe.mass.edu/federalgrants/idea/resources/qrg-proportionate-share.docx)**.**

LEAs determine which services to provide following consultation with representatives of the private schools located in the district and representatives of parents of eligible private school and/or home-schooled students. State and local funds may be used to *supplement but not supplant* the required expenditure of federal funds. LEAs must document expenditures and other activities related to IDEA and the calculated proportionate share.

IDEA equitable services (proportionate share) funds must only be used to benefit eligible students who are parentally-placed in private schools located in the district, or home schooled. Funds must not "finance the existing level of instruction in a private school or … otherwise benefit the private school.” IDEA funds must only be used to meet the special education and related services needs of the parentally-placed private school children and must not be used to benefit the private school as a whole or the general needs of students enrolled in the private school.

| **Allowable Costs** | **Unallowable Costs** |
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| * Direct services (***preferred***) * Services may be provided on the premises of private, including religious, schools, to the extent consistent with law. * Use of Personnel:   + Can use public school personnel to provide services in public facilities or other facilities.   + Can use funds to pay for the services of a private school employee to provide services outside of his or her regular hours of duty and **only** if under public supervision and control; * Indirect services, which can include, but are not limited to:   + consultative services   + equipment and materials:   + The LEA must hold title and administer all materials, equipment, and property purchased with the funds.   + The LEA must control and administer the federal funds used to provide equitable services.   + Equipment and supplies may be placed in a private school for a period of time **only** to serve eligible individual students and only if the equipment and supplies can be removed without remodeling the private school facility.   + The LEA must remove such equipment and supplies when they are no longer being used to serve those students or if the equipment and supplies are being used in an unauthorized manner.   + training for private school teachers and other private school personnel   + professional development * Transportation – only if necessary for the child to benefit and participate in the services. LEAs are not required to provide transportation from the child's home to the private school. * From the child's school or the child's home to a site other than the private school to receive equitable services; and * From the service site to the private school, or to the child's home, depending on the timing of the services. | * Any costs related to child find and evaluation activities. * Separate classes organized on the basis of enrollment or religion, as described in [34 CFR § 300.143](https://www.ecfr.gov/cgi-bin/text-idx?node=pt34.2.300&rgn=div5#se34.2.300_1143) * Repairs, minor remolding, and/or construction of private school facilities * Reimbursement to private schools and/or parents of eligible home-schooled students |