# IDEA Equitable Services Sample Calculations

| ***Sample Calculation* — Fund Code 240 Grant (ages 3-21)** | ***Calculation*** |
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| There are **five** (5) eligible private school students enrolled in private schools or home schooled within the geographic boundaries of Anytown District; two (2) are district residents, one (1) lives in another Massachusetts town, one (1) lives in another state, and one (1) is home-schooled. The district also serves **495** eligible students who reside and are enrolled in the district (students with IEPs).  Anytown District also serves five (5) students who are enrolled in private schools located in other districts, as required by Massachusetts law. These students are, however, **not** included in Anytown District's proportionate share calculation. Rather, these students must be included in the proportionate share calculation for the districts in which the private schools they attend are located.  The total number of eligible students both privately enrolled, home-schooled, and enrolled in public schools in Anytown District is **500**. This total includes the five privately enrolled or home-schooled students referred to above and the 495 eligible students enrolled in the district. The district's proportion of eligible parentally-placed private school students or home-school students to all eligible students is **5:500 or 1%.**  Anytown District received **$200,000** as its Fund Code 240 grant. Because the proportion of private school students with disabilities is 1% of all students with disabilities, the "proportionate share" of the 240 funds is 1% of the total grant of $200,000, or **$2,000**. Anytown District must spend at least $2,000 of its 240 grant on services for the five parentally-placed private school students and home-schooled students educated in the district to meet its proportionate share obligation under Fund Code 240. | 5  + ++++  495  500  5/500=.01  .01 \* 100 = 1%  1% \* $200,000 =  $2,000 |

# IDEA Equitable Services Sample Calculations

| ***Sample Calculation*  — Fund Code 262 Grant (ages 3-5)** | ***Calculation*** |
| --- | --- |
| Of the five (5) eligible private school students enrolled in private schools within the geographic boundaries of Anytown District, **one** (1) of them is a preschool-aged child (3–5 years old) who attends a private preschool program that is part of a private elementary school in the district. The district serves **nine (9)** eligible preschool students who reside and are enrolled in the public school district (students with IEPs).  The total number of eligible preschool students privately enrolled and enrolled in public schools in Anytown District is **10**. This total includes the 1 privately enrolled preschool child referred to above and 9 eligible preschool students enrolled in the district. The district's proportion of eligible parentally-placed private preschool students to all eligible preschool students is 1:10 or 10%.  Anytown District received **$2,500** as its Fund Code 262 grant. Because the proportion of private preschool students with disabilities is 10% of all preschool students with disabilities, the "proportionate share” of the 262 grant is 10% of the total grant of $2,500, or $**250**.  Anytown District must spend at least $**250** of its 262 grant on services for the one parentally-placed private preschool student educated in the district to meet its proportionate share obligation under Fund Code 262. | 1  + ++++  9  10  1/10=.10  .10 \* 100 = 10%  10% \* $2,500 =  $250 |