

Preschool Inclusion Finance Toolkit 2017



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Purpose and Intended Audience

This document outlines strategies and guidance on collaborative funding strategies and mechanisms, including braided funding, to create and sustain high-quality inclusive regular early childhood settings that are inclusive of preschool children with disabilities. The use of federal funds is outlined specific to supporting young children with disabilities in regular early childhood programs with their peers. State and local funds are subject to the rules of the state or local agency and not addressed in this document.

This toolkit may be used at the state, regional and/or local levels to support administrators in making finance decisions to promote preschool inclusion, to provide technical assistance and to guide community collaboration. This document is useful for all state and local administrators of early childhood programs, finance staff, program personnel, higher education, families and those who provide family leadership, education and support services. Early childhood programs include special education, Title I, Pre-K, Head Start, child care and other community programs.

The toolkit encourages an approach that could be described as “start anywhere, follow it everywhere” (Wheatley, 2007, p.110). Within the toolkit all elements are equally important and support one another. While topics are presented sequentially, the sections of guidance in this document are intended to be used as needed. A state or community team (or individuals) may review the sections and begin at the intersection of current contexts and likely take action to increase inclusive opportunities.

Call to Action

The [U.S. Department of Health and Human Services and the U.S. Department of Education Policy Statement on Inclusion of Children with Disabilities in Early Childhood Programs](#), or Joint Policy Statement on Inclusion (2015), outlines actions for states and communities to build partnerships for collaboration and administrative support for high-quality inclusion. Administrative system-level supports and partnerships (including policies, procedures, practices and attitudes) build the infrastructure for inclusion. In 2009, two early childhood professional organizations created the [Early Childhood Inclusion: A joint position statement of the Division for Early Childhood \(DEC\) and the National Association for the Education of Young Children \(NAEYC\)](#), a document that has been widely referenced as pivotal for the development of recent federal guidance documents.

Early childhood inclusion embodies the values, policies, and practices that support the right of every infant and young child and his or her family, regardless of ability, to participate in a broad range of activities and contexts as full members of families, communities, and society. The desired results of inclusive experiences for children with and without disabilities and their families include a sense of belonging and membership, positive social relationships and friendships, and development and learning to reach their full potential. The defining features of inclusion that can be used to identify high quality early childhood programs and services are access, participation, and supports. DEC/NAEYC. (2009).

The U.S. Department of Education affirms that “...all young children with disabilities should have access to inclusive high-quality early childhood programs where they are provided with

individualized and appropriate supports to enable them to meet high expectations.” This position is stated in the January 2017 [Dear Colleague Letter \(DCL\) related to Preschool Least Restrictive Environment \(LRE\)](#). The Individuals with Disabilities Education Act (IDEA) guarantees Free Appropriate Public Education (FAPE) in the Least Restrictive Environment (LRE) for children identified with disabilities. LRE means educating children with disabilities in regular classes alongside their peers without disabilities. For preschool children with disabilities, a “regular class” is a setting with typically developing peers. These regular early childhood programs (RECP) may include, state pre-kindergarten, preschool classes, Head Start, child care, and kindergarten. There may be other types of regular early childhood settings in addition to these public and private programs. In addition to access to regular early childhood programs, meaningful participation occurs in high-quality inclusive settings. The quality of an early childhood program is defined by the following three interdependent factors: interpersonal interactions, physical environment, and the program support structure (Workman & Ullrich, 2017).

As early childhood systems and programs strive to create and support high-quality inclusive settings, a number of principles guide actions. **Children are children first**— providing developmentally appropriate experiences is important for all children regardless of their individual differences. **Supports to families** are necessary to help them have appropriate expectations for their children and make informed decisions and advocate for access to high quality inclusive early childhood experiences. **Professional development** supports for adults in programs help ensure high-quality engagement and participation of all children within the classroom. **Collaborative communities create inclusive opportunities** for on-going communication, shared vision, and action planning.

As states and communities consider the guiding principles that build and sustain high-quality early intervention and preschool special education systems and efforts related to expanding inclusive settings, it is suggested that they consult [A System Framework for Building High-Quality Early Intervention and Preschool Special Education Programs](#) (2015) developed by the Early Childhood Technical Assistance Center (ECTA Center), funded by The Office of Special Education Programs (OSEP). The framework poses the question, "What does a state need to put into place in order to encourage/support/require local implementation of evidence-based practices that result in positive outcomes for young children with disabilities and their families?" and considers the following components: Governance, Finance, Personnel/Workforce, Data Systems, Accountability and Quality Improvement, and Quality Standards.

The [DEC Recommended Practices in Early Intervention/Early Childhood Special Education](#) (2014), provides practices for high quality services and supports for young children with disabilities and their families that are a complement to the NAEYC Developmentally Appropriate Practices for all young children. The DEC



The Individuals with Disabilities Education Act (IDEA) “...presumes that the first placement option considered for a preschool child with a disability is the regular public preschool program the child would attend if the child did not have a disability” (OSEP Dear Colleague Letter, January 2017).

Recommended Practices are organized into topics: Assessment, Environment, Family, Interaction, Instruction, Leadership, Teaming and Collaboration, and Transition. Some examples of how the practices in various topics directly support inclusion of children with disabilities are support for interaction between children, environmental supports for full participation, assessment practices that emphasize observations in natural environments and family input, collaboration and teaming between general early childhood practitioners, ECSE practitioners, therapists, and families.

Funding Sources

Individuals with Disabilities Education Act (IDEA) Use of Funds

IDEA Part B regulations related to general special education funds (Section 611) and preschool special education funds (Section 619) are a vital component to understanding permissible use of funds for serving young children with Individualized Education Programs (IEPs) in an inclusive setting. State education agencies (SEAs) and/or local educational agencies (LEAs)--special education--are required to pay for the special education services and related services, modifications and supports named in a child's IEP. Consultation, itinerant services and other service delivery strategies are to be considered. The following are just two examples of modifications and supports:

- When the IEP team agrees that transportation is necessary as a related service for an individual child, special education is responsible for transportation costs if transportation is not provided for all children.
- Personnel development support may be listed as a provision of a child's IEP, and may include training for classroom teachers and assistants on aspects of how to implement the IEP, for example. The cost of such training is the responsibility of special education.

IDEA Part B funds are used to pay for providing special education and related services to children with disabilities that are in excess of the regular education costs. The excess cost rule [§300.202](#) applies to children in states and LEAs with publicly funded regular early childhood programs. Where public regular early childhood programs exist, a child with an IEP who meets program registration requirements should be considered for enrollment. In this case, IDEA funds would only pay for special education and related services specified in a child's IEP. According to the DCL, an LEA may use Part B funds to pay for all of the costs for a regular early childhood program for a child ages three, four or five with an IEP if no local or State funds are available for nondisabled children of these ages. "...the LEA is responsible for making available an appropriate program in the LRE and ensuring that tuition costs associated with that placement for the period of time necessary to implement the IEP are at no cost to the parents". ([Dear Colleague Letter, 2017](#)) The DCL continues to describe what might be allowable use of IDEA funds:

The excess cost requirement, however, does not prevent an LEA from using Part B funds to pay for all of the costs directly attributable to the education of a child with a disability in any of the ages three, four, or five if no local or State funds are available for nondisabled children of these ages. For example, if an LEA offers no regular public preschool programs for children without disabilities, and a preschool child with a disability is already participating in a private preschool program that is being paid for by the child's parents, the child's placement team may determine that, based on the child's IEP and the LRE provisions, placement in a private preschool program is necessary for the child to receive FAPE in the LRE. In such situations, the

LEA responsible for providing FAPE to the child must pay for all of the costs associated with the provision of special education and related services in the LRE, as stated in the child's IEP. See 34 CFR [§§300.145 through 300.147](#). Specifically, if the placement team determines, based on the child's IEP, that placement in an inclusive private preschool program is necessary to provide FAPE to a child who needs interaction with nondisabled peers, the LEA is responsible for making available an appropriate program in the LRE and ensuring that tuition costs associated with that placement for the period of time necessary to implement the IEP are at no cost to the parents.

[This quoted section includes a footnote to the OSEP Letter to Neveldine, 22 IDELR 630 (January 25, 1995), which appears in the appendix, DCL]

IDEA funds may be used for costs related to special education teachers, administrators and related services providers. Specialized equipment or devices, materials and supplies for use with preschool children with IEPs are also allowable costs. Funds may also be used to provide professional development for special education personnel and general education teachers who teach preschool children with IEPs, [§300.202](#) and [§300.800](#).

Funds provided to an LEA under Part B of IDEA may be used for services and aids that also provide incidental benefit [§300.208](#) to children without disabilities. Special education and related services, supplementary aids and services, all provided in a regular early childhood setting to a child with an IEP may also benefit children without IEPs.

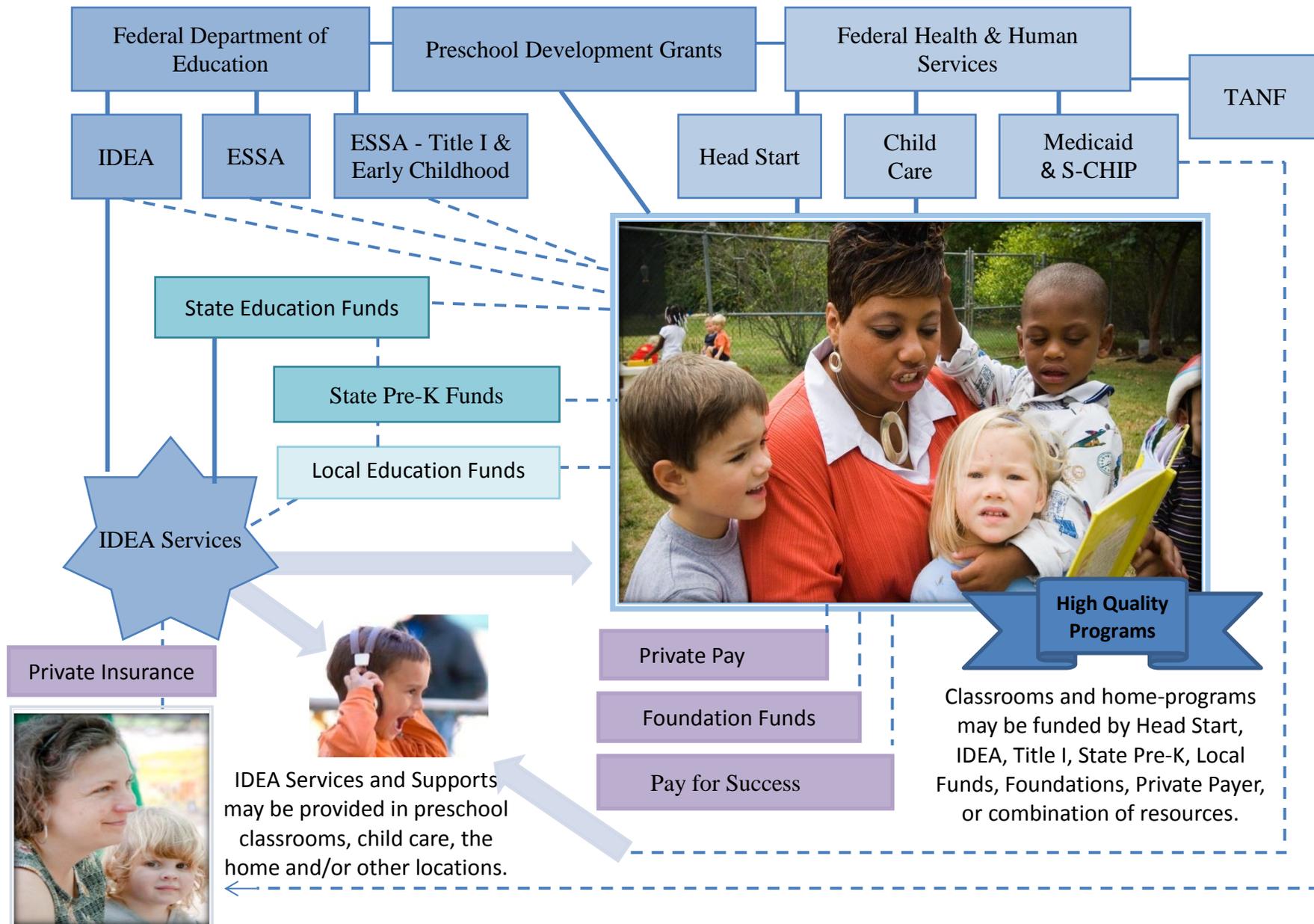
Purchased technology necessary for recordkeeping, data collection, and related case management activities for providing services described in a child's IEP are allowed using IDEA funds. A small percentage of these funds may supplement other resources to develop and implement a statewide coordinated services system designed to improve results for all children and families [§300.208](#). IDEA funds must be expended by a state in accordance with this law and must not be comingled with state funds. Use of a separate accounting system that includes an audit trail of the expenditure of funds is required [§300.162](#). The [ECTA finance regulations page](#) includes detailed information related to IDEA 611 and 619 funding.

Other Funding Sources

In addition to federal IDEA funds, state and/or local districts also provide funding for special education services to support children with IEP's. IDEA funds are to be used to supplement state, local, and other federal education funds and not to replace (or supplant) these funds. The IDEA states a strong preference for educating children with disabilities in regular classes alongside their peers without disabilities. For preschool children, regular classes are regular early childhood programs, such as state pre-kindergarten, preschool classes, Head Start, child care, and kindergarten, each with unique funding sources, regulations and accountability. In a study of the costs of inclusive programs, lower costs were associated with more inclusive programs across public schools, community, and Head Start programs, and inclusive preschool models were less expensive for school districts than segregated models (Odom & Parrish, 2001). The following figure and table titled, Funding Sources: Supporting Young Children with Disabilities, portrays many of the public and private funding sources that support early education opportunities. It depicts special education

and other funding strands that may be braided to support children with IEPs in inclusive settings. Hyperlinks to information relative to each source are provided. The second page provides a brief description of each funding source.

Funding Sources: Supporting Young Children with Disabilities



Funding Sources: Supporting Young Children with Disabilities - The following table summarizes major Federal and State early care and education funding streams that may be used to support young children with disabilities.

Funding	Programs	Comments
Federal Education Funds	IDEA: Children with Disabilities	Preschool Grants Program, Part B, Section 619 of IDEA supplement Part B 611 funds, and are administered by the Office of Special Education Programs, to assist states in serving young children with disabilities, ages 3-5 years. http://www2.ed.gov/about/offices/list/osers/osep/index.html
	Every Student Succeeds Act (contains Preschool provisions)	Every Student Succeeds Act (ESSA), December 10, 2015. This bipartisan measure reauthorizes the 50-year-old Elementary and Secondary Education Act (ESEA). The new law supports improved collaboration and coordination among early education programs (public schools, home-based child care, center-based child care, Head Start, etc.), and emphasizes smooth transitions from pre-K programs to kindergarten..Also includes preschool development grants separate from the ones listed below. http://www.ed.gov/essa?src=rn
	ESSA Early Childhood	Department of Early Learning ESSA Guidance. https://www2.ed.gov/policy/elsec/leg/essa/essaelguidance10202016.pdf
	Preschool Development Grants	Grants to States for implementing coherent, compelling, and comprehensive early learning education reforms: aligning and raising standards for existing early learning and development programs; improving training and support for the early learning workforce through evidence-based practices. New Preschool Development Grants support the creation or expansion of state early learning programs. http://www2.ed.gov/programs/preschooldevelopmentgrants/index.html
Federal Health and Human Services Funds	Head Start/Early Head Start	Head Start and Early Head Start programs are administered by the Office of Head Start, DHHS, and provide grants to local public and private non-profit and for-profit agencies. They are child-focused programs that serve children from birth to age 5, pregnant women and their families, and have the overall goal of increasing the school readiness of young children from low-income families. https://eclkc.ohs.acf.hhs.gov/
	Child Care and Development Fund (CCDF)	CCDF assists low-income families, families receiving temporary public assistance, and those transitioning from public assistance in obtaining child care so they can work or attend training/education. CCDF is administered by the office of Child Care, DHHS, and provides grants to States, Territories and Tribes to serve children younger than 13 years; however, some grantees may elect to serve children age 13 to 19 who are physically or mentally incapacitated or under court supervision. https://www.acf.hhs.gov/occ/fact-sheet-occ
	Medicaid & S-CHIP	Medicaid and S-CHIP provide health insurance which pays for services for children, including preventive care, immunizations, screening and treatment of health conditions, doctor and hospital visits, and vision and dental care for families who are income eligible and/or children with disabilities. http://www.medicaid.gov/ https://www.medicaid.gov/chip/index.html
	Temporary Assistance for Needy Families (TANF)	TANF is administered by the Office of Family Assistance, DHSS, and provides grants to States, Territories, or Tribes to assist needy families with children so that children can be cared for in their own homes; reduce dependency by promoting job preparation, work, and marriage; reduce and prevent out-of-wedlock pregnancies; and to encourage the formation and maintenance of two-parent families. States may transfer TANF funds to CCDF or directly spend funds on child care. www.acf.hhs.gov/programs/ofa/
State and Local	State and Local Funds	State and local dollars are primary funding sources of public K-12 education (see individual state departments of education websites).
	State-Funded Prekindergarten	Early learning programs funded by State funds to strengthen children’s learning. Funding often goes to local school districts for programs emphasizing school readiness, often for children who are at risk due to economic situation. http://nieer.org/yearbook/ , http://ceelo.org/
Private	Private Insurance	Private family or child insurance used with family permission.
	Private Pay	Funding sources (such as, parental payment or co-pay, scholarships, and/or gifts) may support programs and/or enrollment of children.
	Foundation Funds	Funds that may be utilized to support programs and/or enrollment of individuals.
	Pay for Success	Pay for Success is a creative approach to funding social services, with the potential to bring resources to proven preventative programs. Private investors pay for preventative or interventional social services up front. Should these services deliver their intended results, governments then reimburse the investors with a return on their investment. http://dasycenter.org/pay-for-success-resources/

Community Collaboration

Collaboration across early childhood programs builds a coordinated system that supports high-quality learning experiences for all young children, including children with disabilities. Working together, leaders set expectations for services to be provided in inclusive settings, establish policies, and allocate resources to increase access to inclusive early childhood programs.

Cross sector early childhood councils are one way to identify and coordinate opportunities, services and supports. Consider establishing a task force, council or committee on early childhood inclusion with program representatives with decision-making authority to lead the collaboration effort and partner to build a culture of inclusion. This may be a subgroup of another existing committee. Determine clear intended outcomes and timelines for the work. For example, the task force may be charged with reviewing state regulations to ensure policies that support inclusion in general and collaborative practices and funding.

Identifying community programs serving young children is a starting point for collaborating to examine policies, program elements and funding mechanisms that support inclusive opportunities for young children with disabilities. Researching the eligibility guidelines for each program is necessary. Understanding the enrollment process, calendar and other program specifications will also contribute to defining practices for including children with IEPs. Understanding program elements will help guide the collaborative funding, and necessary accountability, to ensure funds are being used for their intended purpose. When monies from different funding sources are used to create one classroom, the classroom must meet the requirements of each authority.

The *Early Childhood Program Comparisons* worksheet below is a tool to help list key programs for comparison of critical program requirements and elements at the local, state and/or federal level. Identify available programs and add or delete rows and columns to customize this worksheet for your use. Include elements at the regional level if such programming exists. This worksheet may be completed as a facilitated process for learning about each program. The compiled information should be updated as necessary. It could be used as a reference during the development of collaborative agreements, as an orientation resource for new staff and for budget projections and presentations. The reproducible worksheet is available in the Appendix.

ECTA Center Early Childhood Programs Comparison Worksheet

This worksheet is a tool to help list key programs for comparison of critical program requirements and elements at the local or state level. Identify available programs and add or delete rows and columns to customize this worksheet for your use. Include elements at the regional level if such programming exists. This worksheet may be completed as a facilitated process for learning about each program. The compiled information should be updated as necessary. It could be used as a reference during collaborative agreements, as an orientation resource for new staff and for budget presentations.

ELEMENTS	PROGRAMS					
	State Pre-K	PS Dev Grant	Head Start	Special Education	Title I	Child Care
Program Structure and Oversight						
State Agency						
State Lead						
Web-site						
Regional Agency if applicable						
Local Agency						
Local Lead						
Mission, Vision						
Monitoring						
Program Operations						
Eligibility						

Collaborative Funding

Collaboration and a commitment to funding high-quality inclusive programs can leverage resources to create inclusive opportunities for children with disabilities. By creating collaborative funding agreements, programs clearly define the agreed upon costs each funding source is paying to support an early childhood program or classroom. These agreements may be defined in policy, informally understood, or structured as written agreements. Parties of the agreements determine and agree upon the commitment of funds. Agreements may also include in-kind arrangements or waivers.

The following are strategies and examples of how two or more programs may braid funds. Funding requirements for specific programs in your state or community may or may not be allowed in the examples below. It is critical to know each program's funding rules, and to be able to track funds separately. States often provide policy guidance on how programs may braid funds from various sources. This guidance may prove helpful when program funding requirements are barriers to providing inclusive programs. Examples of funding strategies:

1. **Braided funding** is the use of funds from two or more programs or funding sources. An example is when children's classroom participation is supported by different funding streams, each source paying a portion of the total classroom cost. Braided funding allows the management of funds from two or more sources. The allocation and accounting of funds must match the intended purpose of the funding source without duplication. Funds must only be used for the allowable costs, as defined by the funding source at federal, state and/or local levels, as appropriate. The coordination of planning and operations requires the involvement of administrators, accounting staff, business managers or those

knowledgeable of funding requirements and/or who are responsible for financial decisions. IDEA funds may not be comingled with other funds which means there must be specific bookkeeping and audit practices for the use of IDEA funds.

2. **Cost sharing** includes at least two possible arrangements
 - a. One way of sharing the cost for a classroom or program is to determine the per child cost. Each source pays that amount for the number of children they fund. (There is a worksheet at the end of this section that can be used to determine the cost per child in a classroom, and the cost of the classroom).
 - b. Cost contribution occurs when a funding source contributes money to the program. In this example, each funding source provides a specific dollar amount to the program. This might be the rate of funding equivalent to each program's cost per child, or other agreed upon amount. For example, the state Pre-K program may be a four-hour program which is supplemented to provide a full day program with the use of Title I funds. (There is a worksheet at the end of this section that can be used to determine contribution from each funding source, the cost of the classroom and any differences between revenue and cost).
3. **Specific cost funding** occurs when the commitment of funds is made for expenses or functions within a program by a specific fund source, according to guidelines of each source. Funds are not exchanged by programs but are allocated through agreements to support components of a program.
 - a. Specific cost funding is when each source agrees to pay a specific cost rather than paying a portion of the total operating expenses. An example is a regular early childhood classroom comprised of children with and without disabilities. The classroom teacher is funded by a regular program and an assistant is paid for using funds from a second regular program. A special education itinerant teacher provides instruction to three children with IEPs in the classroom by planning and teaching a learning center within the classroom, with activities to support goals for each child. The teacher plans her instruction in collaboration with the classroom teacher, and during center time, children with and without disabilities spend time at her center. While the itinerant teacher is providing instruction to the children with disabilities, children without disabilities receive incidental benefit when they participate in her center activities.
 - b. Another example of specific cost funding in this scenario would be the option of an additional assistant paid for with special education funds. This assistant is provided as a support to ensure the participation and engagement of the three children with IEPs in the classroom. In doing so the assistant interacts with all of the children in the classroom at times, ensuring the children with IEPs are engaged with other children and the other classroom instructors.
4. **Fee for service, or private pay** is a funding mechanism used by a preschool program or classroom, generally in a program operated by district special education personnel. In this funding model, the program recruits children without disabilities to create a regular early childhood classroom/program. Children without IEPs pay a fee to participate in the classroom. Fee for service programs operate varying hours and charge fees based on the

type program they provide. Some fee for service programs may have an 'after school' component which provides extended hours of care. These programs may be offered as an incentive to teachers in the district, offered exclusively to their children and grandchildren.

5. **In-kind sharing** of resources is another way to support a braided program. An example is a classroom in a school building may be provided to a regular early childhood program in exchange for slots saved specifically for a child with disabilities. In this example, a community preschool program with specific income requirements for the families it serves is recruited to locate and operate a preschool classroom in the LEA or school district. The school district provides the community program a classroom at no cost. In exchange for the classroom the community preschool program holds two slots for children with disabilities who did not meet enrollment requirements for the program.
6. **Class size waivers** occur when programs request a smaller class size to be able to meet the needs of children, those with and without IEPs. In these cases the program may receive the same money as classrooms without a class size waiver. Or in another case, special education may agree to pay a portion of the classroom operating costs, in order to provide an appropriate inclusive classroom for children with IEPs.
7. **Holding slots (or enrollments for children)** is a mechanism programs may use to ensure there are seats for children with disabilities in regular early childhood programs as children with disabilities are identified throughout the year. Often when children receiving services in Part C of IDEA transition, or children are identified after the fall when classrooms are full, there are no regular programs available. Another strategy for this scenario is to prepare in advance to ensure there will be appropriate placements available throughout the year. To do this, compare enrollment counts of children with IEPs in the fall, with the number of children with IEPs receiving services in the spring. Percent growth is computed by states and districts to track these data over time to have a general idea of how many children to expect to be found eligible through Child Find.
8. **Funded enrollment** is the use of IDEA funds to pay for an individual child's placement including enrollment or tuition costs if a child's IEP specifies the child requires a regular early childhood program, and the district does not have a placement available. This often occurs in cases where a child does not meet entrance requirements or eligibility for a regular public or private early childhood program. In this example, if the regular preschool program cost is \$5,000 per child per year, and two children with IEPs do not meet that program's eligibility requirements, IDEA funds may pay the enrollment cost, \$10,000 for the two children.
9. **Professional competencies, certifications and licensure** that are common across early childhood programs and include an emphasis on inclusion could be developed and used to allow staff to support children in all settings.
10. **Professional development and shared** opportunities for all early educators within a community contribute to a common understanding and commitment to inclusion. IDEA funds may be used to contribute to the cost of a statewide early childhood professional development system or could be used to include community partners in local trainings.

Service Delivery Models

Considerations for staffing, classroom configurations and service delivery models include the needs of the children (individually and as a group), the guidelines for class size in a particular program, and the program models being used in a community or state.

High-quality inclusive settings are regular early childhood classrooms and programs where children with IEPs attend and receive their special education services within the regular program setting. As a reminder, the child's IEP team determines the placement. Regular programs aligning with state standards or guidelines, using evidence-based practices and grounded in accepted developmentally appropriate principles to meet the needs of all children are considered high-quality. There are other settings in which children may receive their special education services: home, separate classrooms, service provider settings, other locations, or separate schools.

Staffing and Classroom Configurations

Considerations for staffing and classroom configurations include the needs of the children individually and as a group. They also include consideration of requirements and guidelines for class size in a particular program, and the program models being used in a community or state. In each example, professionals must meet the licensing requirements in their states. Special education staff supporting children with IEPs in a program or classroom may also work with and provide incidental benefit to children without disabilities.

There are a number of classroom configurations and considerations for providing preschool special education services in inclusive settings. Here is a list of common staffing strategies; there may be other ways of staffing.

1. **Co-teachers** (regular and special education) in classroom are when teachers with different certifications work together to plan, implement and assess the activities of all children. Costs for staff are dependent on the number of hours of co-teaching (from one period to the entire day, for example). The number of children in the classroom also influences the cost, as does the district, program or agency staffing costs for each teacher.
2. **Dually certified** teachers who provide regular and special education to one group of children, those with and without IEPs may be a license or certification option in some states. Other special education and related services staff may also be serving children with IEPs in that classroom. In this configuration, the cost for having a dually certified teacher is equal to one staff member providing services for both regular and special education services.
3. **Paraprofessionals** or teacher assistants provide additional support to all children and the classroom teacher, funded by any of the sources as guidance permits.
4. **Consultation** with the regular education classroom teacher occurs when special education and related services staff confer with regular education staff specific to children with IEPs. The costs of these special education services are provided by special education funds related to time, travel, case load and other staff expenditures.

5. **Itinerant special education** teachers and related service providers deliver special education services in regular education classrooms in collaboration with the regular education teacher and other staff. An example might be a teacher who staffs an activity center within the classroom providing instruction to the child with an IEP, as well as other children who may gain incidental benefit from the lesson. Itinerant staff costs are covered by special education funds and are proportional to the time spent. Additional costs for itinerant services may include travel, consultation and teaming time and family conferences.
6. **IEP specified paraprofessionals** may provide support to an individual child in the regular education setting, working under the direction of the special education and regular education teachers. In these cases the IEP team determines and documents the need for individualized support and commits special education funding.

Summary

This *Inclusion Finance Toolkit (2017)* has provided strategies and guidance for states, community teams and individuals to take actions to increase inclusive opportunities for preschool children and their families. The collaborative funding strategies and mechanisms have been offered as springboards to ‘start anywhere’ and create and sustain high-quality inclusive regular early childhood settings that provide access, participation and supports for preschool children with disabilities.

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The University of North Carolina, FPG Child Development Institute, Early Childhood Technical Assistance Center (2017). *Financing strategies and collaborative funding*. Retrieved from <http://ectacenter.org/topics/inclusion/funding/funding.asp>

Other Resources Related to Funding Early Childhood Programs

Center on Enhancing Early Learning Outcomes (2017). [Cost of Preschool Quality Tool](#)

Johnson-Staub, C., (2012). [Guide to financing comprehensive services in child care and early education](#), Washington, D. C., The Center for Law and Social Policy (CLASP)

Wallen, A., Hubbard, A., (2013) [Blending and braiding early childhood program funding streams toolkit enhancing Financing for high-quality early learning programs](#), Chicago, IL, The Ounce of Prevention Fund

Appendix

Glossary

A number of glossaries related to early childhood and special education are available on the Internet.

- Key Terms to Know for Special Education: <http://www.parentcenterhub.org/repository/keyterms-specialed/>
- Early Care and Education: <https://www.researchconnections.org/childcare/childcare-glossary>
- 2nd Edition of the OSEP English to Spanish Translation Glossary: <http://glossary.spanadvocacy.org/>

Regulations

[IDEA website](#) – General U.S. Department of Education’s search page to search for IDEA statutes and regulations

[Part B Subpart B Section 300.162](#) – IDEA statute requiring a separate accounting system and audit trail for expenditure of funds

[Part B Subpart C Section 300.202](#) – IDEA statute for excess cost requirement regarding a child with disability

[Part B Subpart C Section 300.208](#) – IDEA statute for the permissive use of funds provided to a local education agency

[Part B Subpart H Section 300.800](#) – IDEA statute regarding grants provided under section 619 of the Act to assist States to provide special education and related services

Worksheets

Early Childhood [Programs Comparison Worksheet](#)

[Determining Costs Inclusive Worksheet](#)

Please cite as:

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