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Pennsylvania

Special Education Hearing Officer

DECISION

Child's Name: D.V.

Date of Birth: [redacted]

Dates of Hearing:

May 10, 2011

June 15, 2011

July 12, 2011

CLOSED HEARING

ODR Case # 1547-10-11-AS

Parties to the Hearing:

Parent[s]

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Date Record Closed:

Date of Decision:

Hearing Officer:

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August 1, 2011

August 23, 2011

Jake McElligott, Esquire

INTRODUCTION AND PROCEDURAL HISTORY

Student is an elementary-school aged student residing in the Blue Mountain School District (“District”) who is a student with a disability under the Individuals with Disabilities in Education Improvement Act of 2004 (“IDEIA”)¹. Specifically, the student is identified with specific learning disabilities. The parents have requested compensatory education and tuition reimbursement of a privately funded education placement due to an alleged failure by the District to provide a free appropriate public education (“FAPE”). Particularly, parents claim that compensatory education is owed for alleged denials of FAPE beginning in January 2010 through the first half of the 2010-2011 school year. Additionally, parents claim that reimbursement is owed for a private placement undertaken in January 2011. The District maintains that the programming offered to the student in those school years was reasonably calculated to yield meaningful education benefit, and, as implemented, did so, thereby providing FAPE to the student.

For the reasons set forth below, I find in favor of the parents.

ISSUES

Was the student denied a FAPE from January 2010 through the first half of the 2010-2011 school year?

¹ It is this hearing officer’s preference to cite to the implementing regulation of the IDEIA at 34 C.F.R. §§300.1-300.818.

If so, is compensatory education owed as a result?

Was the educational program proposed by the District in December 2010 appropriate?

If not, are parents entitled to tuition reimbursement for the unilateral private placement undertaken for the second half of the 2010-2011 school year?

FINDINGS OF FACT

1. The student has been identified as a student with specific learning disabilities in various areas of reading and written expression, with a secondary identification as a student with speech-language impairment. (Parents' Exhibit ["P"]-7; School District Exhibit ["S"]-3).
2. The student entered District kindergarten in the 2007-2008 school year ("K-07/08").
3. The student received Title I reading services in K-07/08. (Notes of Testimony ["NT"] at 117-118).
4. In the second marking period of K-07/08, the kindergarten teacher voiced concerns to the student's parents that the student was not acquiring pre-reading skills and was experiencing multiple problems in the classroom environment, including inattentiveness

and difficulty following directions. (P-4 at page 1; S-14 at pages 1; NT at 114-115, 136).

5. After discussions with the student's K-07/08 teacher, the family retained a private tutor, who was a fellow District kindergarten teacher. Even though the tutor was a District employee, the tutoring arrangement was privately arranged and unrelated to any District programming. (P-3 at page 9; NT at 115-116, 127, 527-530).
6. In February 2008, a District child study team was convened to discuss the student's academic progress. The reason for referring the student to the child study team was: "(The student) is having difficulty in many of the areas of our kindergarten curriculum." (P-3 at page 1).
7. The child study team identified needs in pre-reading (letters, sounds, rhyming), fine motor skills, self-control, and attention/focus. (P-3 at page 4).
8. The child study team identified, among others, the following frequently-occurring issues:
 - Difficulty remembering what is seen
 - Difficulty remembering what is heard
 - Difficulty retaining information over a period of time
 - Difficulty discriminating letter symbols
 - Difficulty discriminating letter sounds

- Difficulty articulating speech sounds
 - Difficulty following verbal directions
 - Difficulty with decoding of words and basic reading skills
 - Difficulty with comprehension
 - Difficulty with completing written tasks quickly
 - Difficulty with number recognition (P-3 at pages 5-6).
9. During the K-07/08 school year, in addition to providing private tutoring, the student's mother worked diligently and intensely with the student after school on pre-reading skills. (P-4 at page 1; NT at 118-121, 123, 125-130, 143).
10. In April 2008, the child study team updated its review. While there was improvement in some areas, it was uneven. And the child study team explicitly acknowledged the work being provided by the family, both in the form of private tutoring and mother's efforts. (P-3).
11. The student continued to work with the private tutor through the summer of 2008. (NT at 116, 128-129).
12. In August 2008, the District recommended that the student be retained for a second kindergarten year in 2008-2009 ("K-08/09"), an emotional decision for the student and the student's parents. (NT at 128-130).

13. In the K-08/09 school year, the student's second kindergarten year, the student's teacher was the District kindergarten teacher that had been the student's private tutor. (NT at 115-116, 514-515).
14. The student continued with Title I reading services in K-08/09, but those services were terminated during the school year. (Notes of Testimony ["NT"] at 131-132).
15. In the K-08/09 school year, the student showed academic improvement. (S-14; NT at 130-131, 137, 516-517).
16. The student's mother continued to work with the student at home in the K-08/09 school year. (NT at 131-134, 143).
17. The student was promoted to 1st grade for the 2009-2010 school year. (S-14 at pages 3-4; NT at 517).
18. At the outset of the 1st grade year, when the focus was primarily a review of kindergarten material, the student maintained academic success. When 1st grade material began to be introduced, however, the student faltered. The family again retained the services of the same private tutor who had tutored the student in the K-07/08 school year and taught the student in K-08/09 school year. (NT at 134-135, 517-518).
19. During 1st grade, the tutor worked on reading and language arts generally. The student struggled with word recognition as well as vowel recognition in the middle of words. The tutor reported

- that the student showed “inconsistencies in letter formation, decoding new words, and reading fluently. (The student) reverses some letters when writing, switches letter order when reading words, and misreads words. (The student) does not always key into ending sounds of words.” (S-3 at page 2; NT at 518-519).
20. The tutor provided two 1-hour sessions each week throughout most of the student’s 1st grade year. (NT at 135, 517-518).
 21. The tutor consulted with the student’s 1st grade teacher and obtained limited materials from her. The 1st grade teacher expressed surprise that the student was receiving private tutoring but did not know whether the tutoring was for remediation or enrichment. (NT at 398-399, 426, 431, 518).
 22. The 1st grade teacher estimated that, as one of 23 students in her class, the student ranked as one of the top two or three students in reading. (NT at 398, 426-427).
 23. The student’s reading grades in 1st grade across the four quarters were 96, 95, 88, and 91. The final grade in reading was 93. In various sub-areas in reading, the student was assessed across the entire school year as having proficient or advanced achievement in reading. (S-1).
 24. The student’s spelling grades in 1st grade across the four quarters were 96, 97, 94, and 94. The final grade in spelling was

95. The student was assessed across the entire school year as having advanced achievement in spelling. (S-1).
25. The 1st grade teacher was not a credible witness. (NT at 393-342).
26. The student's mother continued to work with the student at home throughout the 1st grade year. (NT at 137-138, 143, 531-532).
27. The student continued to receive private tutoring in the summer following 1st grade, the summer of 2010. (NT at 138-139, 516, 520-521).
28. As the result of her own investigations, as well as conversations with the private tutor, a District school psychologist, and others, mother became aware that she could request an evaluation for the student. (NT at 139-140, 144, 198, 520-521).
29. In August 2010, the student's parents requested a District evaluation and granted permission for the District to proceed with the evaluation. (S-3 at 40-45).
30. Contemporaneously, in August 2010, the student's parents undertook at private expense an independent educational evaluation ("IEE") process with an independent evaluator. (P-7 at page 2; S-2 at page 2; NT at 55).

31. In mid-September 2010, the IEE report was issued and supplied to the District at the same time it was supplied to parents. (P-7; S-3).
32. The IEE found that the student “demonstrates severe academic underachievement in relation to age, grade and ability in verbal expression, basic reading skills, reading comprehension, reading fluency, math reasoning (word problems) and written expression.” (P-7 generally and, as quoted, at page 20).
33. The independent evaluator found that the student would qualify for special education as a student with specific learning disabilities in multiple areas, including basic reading skills, reading comprehension, reading fluency, written expression, math reasoning, oral expression and listening comprehension. The evaluator also found that the student would qualify as a student with a speech-language impairment. (P-7 at page 20).
34. The independent evaluator opined that the precise foundation of the student’s disabilities is double-deficit dyslexia, where an individual has deficits (a) in the ability to process phonological/auditory aspects of language and (b) in the ability to process orthographic/symbol aspects of language. Taken together, the individual with double-deficit dyslexia has difficulty with the auditory processing of phonemes and sounds of speech as well as difficulty with the symbol processing which interferes with the

stability of processing symbols such as letters, words, and numbers. (P-7; S-2; NT at 48-52).

35. At the meeting with the private evaluator where the results of the IEE were discussed with parents, the discussion included options outside of District programming, including a specific private school which the private evaluator felt would suit the student's needs. (NT at 146).

36. In late September 2010, the student's parents initiated contact with the private school, submitting an application, application fee, and deposit. (NT at 199-200).

37. In October 2010, the District issued its evaluation report, which contained its own evaluation data as well as incorporating data from the IEE report, and an auditory processing evaluation. (P-7, P-10; S-2, S-3 at pages 1-39).

38. The District evaluation report concluded that the student qualified for special education as a student with specific learning disabilities in basic reading, reading fluency, reading comprehension, and written expression. The evaluation report also found that the student would qualify as a student with a speech-language impairment. (S-3 at page 31).

39. The District evaluation report recommended that the student's IEP team devise academic goals to develop "basic reading, reading fluency, reading comprehension, spelling, and

- written expression skills” and “phonological processing skills, expressive language, and auditory processing skills”. (S-3 at page 32).
40. The independent evaluator characterizes the student’s learning disabilities as severe. (P-7 at page 20).
41. The District evaluator characterizes the student’s learning as mild-to-moderate. (NT at 560-561).
42. As both evaluation processes were undertaken in the late summer/early fall of 2010, the student begin 2nd grade for the 2010-2011 school year. As part of the District evaluation, the following observations of the 2nd grade teacher were made part of the evaluation report: “(The student) has trouble spelling even simple spelling words. (The student) might spell it right one time and spell it wrong the next....(The student’s) spelling will hinder (the student’s) scores when I count it, but since I’ve only been grading on the concept, spelling doesn’t count....Overall, (the student) ‘makes it work’ by using many useful strategies in my class, but (the student’s) problems with spelling and phonics will eventually lower (the student’s) grades.” (S- 3 at page 3).
43. In late October 2010, the student accompanied mother on a visit to the private school where the student engaged in assessment. (P-15 at pages 15-18; NT at 164-166, 200-201).

44. In late November 2010, the student's IEP team met for the first time. (P-11; S-4).
45. The November 2010 IEP included a handwriting goal, a written expression goal, a reading decoding goal, a vocabulary/comprehension goal, a speech-language phonological goal, a speech-language auditory processing goal, and a speech-language expressive language goal. (P-11 at pages 13-14; S-4 at pages 35-36).
46. The special education teacher who would have been responsible for delivering the student's reading instruction taught all kindergarten-2nd grade students who required pullout services in reading. The teacher, with the assistance of one classroom aide, taught approximately 20 students across the three grades from 9:20 – 11:20 AM each day. (NT at 174-175, 247-249).
47. At the outset of the 2010-2011 school year, the 2nd grade special education instruction in reading was delivered through the same curriculum as the 2nd grade regular education curriculum with the use of an "intervention kit" provided by the curriculum publisher. (NT at 249-250).
48. At the November 2010 IEP meeting, the special education teacher had new materials for the reading curriculum which, after the Thanksgiving break, would change the reading instruction in her class. As it pertained to the student, the new curriculum was a

regular education curriculum for “struggling” or “at-risk” readers in kindergarten-3rd grade. The student would have received this curriculum twice per week. The special education teacher could not answer mother’s questions about the curriculum at the IEP meeting because she had not reviewed the materials; there was also an indication from the teacher and the elementary school principal that further training in the curriculum was going to be provided in December 2010.(P-11, P-17; S-11, S-13; NT at 91-92, 169-170, 275-276).

49. The parents shared the November 2010 IEP with the independent evaluator who prepared the September 2010 IEE. The evaluator advised the parents not to approve the IEP as the student’s program. (NT at 172).
50. In mid-December 2010, parents, through their counsel, sent the District a notice that they intended to enroll the student in the private school and that the parents would seek reimbursement from the District for the placement. (P-2 at page 4; S-5; NT at 177).
51. In late December, on the cusp of the Christmas break, the IEP team met again. Because of schedules at that time of year, parents were able to participate only by telephone. (P-12 at page 13; S-7 at page 3; NT at 177-178).
52. The December 2010 IEP included a speech-language phonological goal, a reading decoding goal, a reading

comprehension goal, a spelling goal, a written expression goal, an organization goal, and a speech-language auditory processing goal. (P-12 at pages 45-46; S-7 at pages 35-36).

53. The handwriting goal and speech-language expressive language goal from the November 2010 IEP were removed. (P-11 at pages 13-14; S-4 at pages 35-36).
54. The December 2010 IEP significantly increased the amount of instruction the special education for reading from the regular education curriculum the District had supplied to the teacher in November 2010. Instead of two 30-minute sessions per week, the December 2010 IEP sought to provide 30 minutes of instruction each day, with two additional 30-minute sessions each week on top of that. (P-12 at page 48; S-7 at page 38; NT at 179, 305-308).
55. The cover letter accompanying the December 2010 IEP, sent in anticipation of the meeting, indicated that the class size of the student's special education class would be reduced. The special education teacher continued to teach approximately 20 students until late January 2011, when the District decided that the class size for the delivery of the student's reading instruction would be reduced to approximately six students. (S-7 at page 1; NT at 179-180).

56. In early January 2011, the parents formally rejected the December 2010 IEP and enrolled the student in the private school. (S-7 at pages 51-55).
57. The private school which the student began attending in January 2011 delivers remedial, intensive reading instruction. (P-15 at page 1; NT at 94-96, 98-101).
58. The student's records from the private school in the spring of 2011 indicate that the student has acclimated to the private school and is making progress. The parent testified credibly to the success of the student's transition to the private school. (P-15 at pages 2-14; NT at 187-191).

DISCUSSION AND CONCLUSIONS OF LAW

To assure that an eligible child receives a FAPE (34 C.F.R. §300.17), an IEP must be reasonably calculated to yield meaningful educational benefit to the student. Board of Education v. Rowley, 458 U.S. 176, 187-204 (1982). 'Meaningful benefit' means that a student's program affords the student the opportunity for "significant learning" (Ridgewood Board of Education v. N.E., 172 F.3d 238 (3rd Cir. 1999)), not simply *de minimis* or minimal education progress. (M.C. v. Central Regional School District, 81 F.3d 389 (3rd Cir. 1996)).

January 2010-December 2010

In this case, almost from the beginning of the student's schooling with the District, the student exhibited troubling signs that emergent reading skills were not developing as might be expected. (FF 2, 3, 4, 5). By February 2008, a District child study team convened and identified numerous difficulties across multiple skill-set areas for a kindergartner. (FF 6, 7, 8). What is most striking about the difficulties identified by the child study team (FF 8) is that those difficulties, almost across the board, remain as the student's educational needs throughout the years and over the course of the record.

Whatever the student was able to do over the course of the first kindergarten year, the private tutor and mother's intensive remediation at home played a role in it, even recognized by the District. (FF 9, 10, 11). By the end of the student's first kindergarten year, it was apparent to the educators working with the student that the student could not be promoted to 1st grade and so the student was retained. (FF 12).

The student progressed in the second kindergarten year. (FF 13, 14, 15, 16, 17). At that point the student had been working with the same instructor, as tutor or as classroom teacher, for approximately 18 months. (FF 5, 9, 11, 13).

Yet shortly after the promotion to 1st grade, the student again required the services of the tutor. (FF 18). The 1st grade year, 2009-2010, is pivotal. The student fought through two kindergarten years and,

whatever the student had achieved in terms of pre-reading skills, it came only as the student's mother and tutor/teacher played a role in the student's education. (FF 5, 9, 11, 13, 16). Shortly after joining the 1st grade teacher's class, private tutoring resumed. (FF 18).

The 1st grade teacher was surprised to learn that the student was being independently tutored. The tutoring addressed issues and needs that had long been part of the student's educational profile. The tutor was aware of those needs. But the 1st grade teacher saw none of it and, even in her surprise that, from her perspective, one of her best students was being tutored, asked no questions of the tutor or of anyone else in the District. (FF 19, 20, 21, 22). To look at the child study team findings of February 2008 and the student's 1st grade report card in 2009-2010 is to see two irreconcilable student profiles. (FF 8, 23, 24). The only consistent thread is constant private tutoring and intensive remediation by the student's mother. (FF 5, 9, 11, 16, 18, 26).

At the conclusion of 1st grade and over the summer of 2010, the student's mother perceived the need for an evaluation. (FF 27, 28, 29). The two evaluations in this case—one independent, one District-generated—reach substantively the same conclusion: the student has multiple, language-based learning disabilities in reading grounded in the student's processing of sound and symbol. (FF 29, 30, 31, 32, 33, 34, 37, 38, 39). While there may be a semantic difference between the evaluators in terms of the characterization of the student's disabilities (FF 40, 41),

the data, conclusions, and recommendations across the reports are rather consistent. (FF 32, 33 34, 37, 38, 39).

The District IEPs that followed in November and December 2010 were, however, inappropriate. (FF 44, 45, 52). The November 2010 IEP did not adequately address the significant and multi-faceted needs the student exhibited in reading. Both in terms of the goals and the reading instruction, the IEP appears to be written for a student who is experiencing challenges in refining reading skills, rather than a child with the phonologic-orthographic needs of the student. (FF 45, 46, 47, 48). The December 2010 IEP is more muscular, containing more appropriate goals and a marked increase in, and re-structuring of, the student's proposed reading instruction, but it still lacks the rigor and intensity required to meet the student's needs in reading. (FF 52, 53, 54, 55). The December 2010 IEP not only draws into bolder relief the inadequacies of the November 2010 IEP, but it comes after the parents had informed the District of their intention, based on the November 2010 IEP, to place the student privately at public expense. (FF 49, 50, 51, 52, 53, 54, 55).

The November and December 2010 IEPs are both inappropriate, neither one being reasonably calculated to yield meaningful education benefit to the student. As set forth below, however, the District knew or should have known that the student required an IEP before Thanksgiving break in 2010. Accordingly, compensatory education will be awarded.

Where a school district has denied a student a FAPE under the terms of the IDEIA, compensatory education is an equitable remedy that is available to a claimant when a school district has been found to have denied a student FAPE under the terms of the IDEIA. (Lester H. v. Gilhool, 916 F.2d 865 (3d Cir. 1990); Big Beaver Falls Area Sch. Dist. v. Jackson, 615 A.2d 910 (Pa. Commonw. 1992)). The right to compensatory education accrues from a point where a school district knows or should have known that a student was being denied FAPE. (Ridgewood; M.C.).

In the first kindergarten year, 2007-2008, the student was receiving Title I services, was privately tutored nearly the entire school year, and had undergone a child study team process that identified, early on, the issues that would present challenges to the student's learning for years to come. (FF 3, 5, 6, 7, 8, 9, 10, 11). Still, even with this constellation of events, the District did not know, nor should it have known, that the student necessarily required an evaluation or special education. Indeed, the second kindergarten year, 2008-2009, was academically better, and all involved seemed to think that the student's education was moving in the right direction. (FF 13, 14, 15, 17).

Not far into the 2009-2010 school year, however, the District knew or should have known that whatever progress the student was maintaining was coming at a financial and emotional price for the family. (FF 18, 19, 20, 21, 26). It is the considered opinion of this hearing officer

that, by January 2010, the 1st grade teacher had knowledge that the student had received Title I services in the past, had been the focus of a child study team process, and had repeated kindergarten. (FF 3, 6, 7, 8, 12, 17). By January 2010, the 1st grade teacher knew or should have known that the student was receiving intensive private tutoring, and that the grades and achievement levels being reflected in her class, and her assessment of the student's relative standing in reading skills vis a vis classmates did not comport with the entirety of the student's educational history at the District. (FF 3, 4, 6, 7, 8, 9, 10, 11, 12, 18, 19, 20, 21, 22, 23, 24, 26). By January 2010, the District knew or should have known that the student's deep needs in language-based phonologic/orthographic reading disabilities were not being addressed.

The U.S Court of Appeals for the Third Circuit has held that a student who is denied FAPE "is entitled to compensatory education for a period equal to the period of deprivation, but excluding the time reasonably required for the school district to rectify the problem." (M.C. at 397). Here, by January 2010, the District should have been in a position to begin an evaluation process that would have yielded an IEP for the student by April 10, 2010.²

² By January 10, 2010, the District should have requested and received permission to evaluate. Thereafter, it would have 60 calendar days to complete the evaluation (22 PA Code §14.123(b)), so that by March 11, 2010, the evaluation report would have been available to the multi-disciplinary team. The student's IEP should have been crafted and in place within 30 days after that (34 C.F.R. §300.323(c)), such that by April 10, 2010, the student should have been receiving appropriate special education from the District.

Therefore, an award of compensatory education will be fashioned accordingly. As for the nature of the compensatory education award, the parents may decide how the hours should be spent so long as they take the form of appropriate developmental, remedial or enriching instruction or services that further the goals of the student's current or future IEPs. These hours must be in addition to the then-current IEP and may not be used to supplant the IEP. These hours may occur after school, on weekends and/or during the summer months, when convenient for the student and the family.

There are financial limits on the parents' discretion in selecting the appropriate developmental, remedial or enriching instruction that furthers the goals of the student's IEPs. The costs to the District of providing the awarded hours of compensatory education must not exceed the full cost of the services that were denied. Full costs are the hourly salaries and fringe benefits that would have been paid to the District professionals who provided services to the student during the period of the denial of FAPE.

Tuition Reimbursement

Long-standing case law and the IDEIA provide for the potential for private school tuition reimbursement if a school district has failed in its obligation to provide FAPE to a child with a disability (Florence County District Four v. Carter, 510 U.S. 7 (1993); School Committee of

Burlington v. Department of Education, 471 U.S. 359 (1985); *see also*, 34 C.F.R. §300.148; 22 PA Code §14.102(a)(2)(xvi)). A substantive examination of the parents' tuition reimbursement claim proceeds under the three-step Burlington-Carter analysis, which has been incorporated in IDEIA. (34 C.F.R. §§300.148(a),(c),(d)(3)).

In this three-step analysis, the first step is an examination of the school district's proposed program and whether it is appropriate—as above, whether it was reasonably calculated to yield meaningful education benefit (34 C.F.R. §300.17; Rowley; Ridgewood; M.C.). Here, as indicated above, the District's proposed IEPs of November and December 2010 are inappropriate, and, in the case of the December 2010 IEP, proposed after the parents had informed the District that its omissions had let them to seek a private placement. (FF 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55).

When the school district's program is found to be inappropriate, as here, the second step is an examination of the appropriateness of the private placement which the parents have selected. Here, the record is not as robust as it could be. Still, the testimony and exhibits in the record reflect a program that is geared intently to address the reading needs of the student and a program where the student is finding reading success, specifically, and overall academic success. (FF 57, 58). The private placement is appropriate.

When the school district's proposed program is found to be inappropriate, as here, and the private placement is found to be appropriate, as here, the third step of the analysis is to determine if tuition reimbursement is a fair remedy and, if so, in what amount. This is the so-called "balancing of the equities" step. Here, once the evaluation processes were underway, the parties both proceeded in good faith over the course of the 2010-2011 school year. The parents cannot be faulted for initiating a review of all educational options in the fall of 2010, especially where those options fully included dialogue and cooperation with the District in its evaluation process and the IEP team meetings. (FF 28, 29, 30, 31, 35, 36, 37, 43, 50). And it should be recognized that the District earnestly worked to propose what it thought was an appropriate program. (FF 44, 45, 51, 52, 53, 54, 55). In short, neither party can be faulted to the extent that equitable considerations should be shifted between them.

Accordingly, the student's parents will be awarded tuition reimbursement.

CONCLUSION

The student was denied a FAPE by the District for its failure to identify the student, at least by April 2010, as a student who required an IEP. The IEPs of November and December 2010 are inappropriate to address the significant language-based, phonologic-orthographic reading

disabilities of the student. The private placement is appropriate and no equitable matters shift the stance between the parties.

An award of compensatory education and tuition reimbursement will follow.

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ORDER

In accord with the findings of fact and conclusions of law as set forth above, the student is entitled to 2 hours of compensatory education for every school day the student attended at the District between April 10, 2010 and the date of the enrollment of the student in the private placement.

Additionally, the student's parents are entitled to reimbursement for the private school placement for the 2010-2011 school year. Upon presentation by the parents of a bill for charges/account statement supplied by the private placement for all tuition, fees, and charges, the District is ordered to pay 100% of the costs of the bill. This payment shall be made within 45 calendar days of the date the parents present the bill.

Furthermore, parents are also entitled to reimbursement for mileage for transportation to the private

placement, using mileage reimbursement as allowable under Internal Revenue Service mileage reimbursement rates for the period(s) in question. The mileage reimbursement is limited to one round trip, for every school day the student attended, from the parents' address to the address of the private school as calculated using an online mapping or directions service.

Any claim not addressed in this decision and order is denied.

Jake McElligott, Esquire

Jake McElligott, Esquire
Special Education Hearing Officer

August 23, 2011