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**OFFICE OF  
FINANCIAL AND  
ADMINISTRATIVE SERVICES**  
Special Education Finance

**Proportionate Share**

Summer 2011

Missouri Department of Elementary  
and Secondary Education

## **WHAT IS PROPORTIONATE SHARE?**

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The amount of IDEA Section 611 (Part B) funds a district must spend on parentally-placed private school children with disabilities ages five (5) to twenty-one (21) who have been evaluated and determined eligible for special education and related services by the district.

In Missouri, home schooled children are included in this population of parentally-placed private school children.



## **WHICH DISTRICT IS RESPONSIBLE?**

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The district where a private school is located is responsible regardless of where the child resides.



## **CHILD FIND REQUIREMENT**

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**Each district must locate, identify and evaluate all children with disabilities who are enrolled by their parents in private schools located in the district boundaries.**

**This includes children in religious and home schools.**



**COSTS FOR CHILD FIND & EVALUATIONS**

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These costs cannot be deducted from the amount of funds that must be expended on services for parentally placed private school children with disabilities.



Any costs for child find and evaluations cannot be deducted from the amount of funds that a district must expend on services for the parentally placed private school children with disabilities.

## WHEN TO CALCULATE

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Calculation must be done by June 30<sup>th</sup> each year to determine the amount of obligation for the **Next School Year**.

**Example:**

Calculate by June 30, 2011 for determination of the 2011-2012 School Year obligation



## DATA FOR CALCULATION

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### DATA:

- Current School Year Child Counts (the count taken between Oct. 1 and Dec. 1 inclusive)
- Next School Year Part B Allocation

### Example for 2011-2012 Part B Obligation:

- Use 2010-2011 School Year Child Counts
- Use 2011-2012 Part B Allocation



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**ARE STUDENTS ATTENDING “FOR-PROFIT”  
PRIVATE SCHOOLS COUNTED?**

No. Children attending for-profit private schools would not be included in the proportionate share calculation or be eligible for equitable services.

However, under 34 CFR §300.111, children with disabilities attending private schools, who are in need of special education and related services, should be identified, located, and evaluated even if they attend for-profit schools.



Source: OSEP Q&A document dated April 2011  
(<http://idea.ed.gov/explore/view/p/,root,dynamic,QaCorner,1>.)

## WHAT IF ELIGIBLE PRIVATE SCHOOL STUDENT COUNT IS ZERO?

Part B Entitlement Proportionate Share obligation amount is zero for the next school year even if you receive transfer students or identify new students through evaluations.

### Example:

- 2010-2011 Eligible Private School Children count between Oct. 1 and Dec. 1 2010 = 0
- 2011-2012 Part B Proportionate Share Obligation = \$0



## WORKSHEET FOR CALCULATING ESTIMATED PROPORTIONATE SHARE

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 MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION  
SPECIAL EDUCATION FINANCE

### PROPORTIONATE SHARE WORKSHEET

**INSTRUCTIONS:**  
 1) District enters information in yellow highlighted cells.  
 2) Numbers in non-highlighted cells are calculated by the spreadsheet.  
 3) Do not send completed form to DESSE as data is retrieved in ePeGS Final Expenditure Report "Supporting Data" Page.  
 4) Use prior year child counts and current year allocation.

Public School: \_\_\_\_\_  
 Private School(s) in District: \_\_\_\_\_

**Eligible Private School Children in Private Schools in the District's Boundaries**

Date	Count	Possible Data Source
Private school and home schooled children eligible and served ages 5 - 21	0	DISTRICT data collection (collaborative meeting with private schools in the district and/or Nonpublic Surveys data)
Private school and home schooled children eligible but not served ages 5 - 21	0	DISTRICT data collection (collaborative meeting with private schools in the district and/or Nonpublic Surveys data)
Home schooled children eligible but not served ages 5 - 21	0	District data collection
<b>TOTAL eligible private school children</b>	<b>0</b>	<b>Calculated Total</b>

**Eligible Public School Children**

Date	Count	Possible Data Source
Public school children eligible and served ages 5 - 21	0	Department 1 child count, Section 11, total count of children served, ages 5 - 21, excluding private school and home schooled children eligible and served reported above.
Public school children eligible but not served ages 5 - 21	0	District data collection
<b>TOTAL eligible public school children</b>	<b>0</b>	<b>Calculated Total</b>

**Eligible Public and Private School Children**

Total eligible public and private school children	0	Calculated Total
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Proportion Private: Public + Private      0.00%      Calculated Percentage

**Total Part B Fine-Through Allocation**

Local Funds	0	Part B Fine-through allocation (IDEA, Section 811)
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**PROPORTIONATE SHARE**      0      Calculated Proportionate Share\*\*

Here is a worksheet to estimate your obligation. Enter your district information in the yellow highlighted cells. All other cells will auto calculate. The worksheet can be found at <http://dese.mo.gov/divspeced/IDEA-PPPSCD.html>.

This same calculation will be completed in your Final Expenditure Report each year. A difference in Proportionate Share amounts between the Excel worksheet and ePeGS is due to rounding. We will use the ePeGS calculated amount as the "official" Proportionate Share obligation.

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## PART B FER SUPPORTING DATA PAGE – ACTUAL CALCULATION

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Proportionate Share Calculation 2011-2012 [Help](#)

Eligible Private School Children with disabilities in Private Schools in the Districts Boundaries 2010-2011	
Private and home schooled eligible and served children (ages 5-21)	2
Private schooled children eligible but not served (ages 5-21)	0
Home schooled children eligible but not served (ages 7-21)	0
<b>Total Eligible Private School Children with Disabilities</b>	<b>2</b>

Eligible Public School Children with disabilities 2010-2011	
Public school children eligible and served (ages 5-21)	397
Public school children eligible but not served (ages 5-21)	0
<b>Total Eligible Public School Children</b>	<b>397</b>

<b>Total Eligible Private and Public School Children with disabilities</b>	<b>399</b>
Proportion Private: Public + Private	0.50
Total Part B Flow-through Allocation	486850.00

**Total Part B Funds to be Expended in 2011-2012**

	Regular Part B	ARSA Part B
Part B Flow-through Allocation	0.00	0.00
Proportionate Share Calculation Next Fiscal Year	2434.25	0.00
Proportionate Share Prior Year Carryover 2010-2011	4813.37	0.00
<b>Total to be expended next fiscal year</b>	<b>7247.62</b>	<b>0.00</b>



The FER Supporting Data page is where you enter in your child counts for the calculation for the next school year. See the ePeGS Part B Training Manual for Step by Step instructions.



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<b>PART B FER SUPPORTING DATA PAGE – ACTUAL EXPENDITURES</b>		
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Proportionate Share Expended 2010-2011 <a href="#">Link</a>		
Report Proportionate Share Expenditures under function code 1235		
Current Year Proportionate Share	Regular Part B	ABSA Part B
Carryover from prior year	5725.02	0.00
Total Proportionate Share available	2642.09	0.00
Amount of Released Proportionate Share Carryover Funds	3171.31	0.00
Reconciled Total Proportionate Share available	0.00	0.00
Part B funds expended on Proportionate Share	3171.31	0.00
Proportionate Share Carryover to next fiscal year	0.00	362.56
	3325.02	0.00



Actual Expenditures will pull from the FER Grid and will calculate the amount of Proportionate Share Carryover funds.

## **MAY THE DISTRICT SPEND MORE ?**

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- PART B FUNDS:** Yes, as long as the district meets all the other requirements of the Act, including providing a Free Appropriate Public Education (FAPE) to children with disabilities.
  
- STATE/LOCAL:** Yes, but only to supplement, and not supplant, the proportionate share of Federal funds required.



**UNEXPENDED PROPORTIONATE SHARE**

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- Any unspent funds must be obligated during a carryover period of one additional year.**
- Carry-over funds not obligated and/or expended by mid-year, for appropriate reasons, may be released to be spent within the district on students with disabilities.**



If a district has not expended all of their calculated proportionate share funds by the end of the fiscal year for which Congress appropriated the funds, they must obligate the remaining funds for special education and related services to parentally-placed private school students with disabilities during a carryover period of one additional year. If districts are unable to spend all of their Proportionate share monies, they might need to consider increasing the level and type of services they are providing for private school students which would be discussed as part of the consultation meeting.

Districts may request a release of the carryover funds by completing a Request Form to Release Proportionate Share Carryover Funds.

**ALLOWABLE REASONS FOR  
UNEXPENDED FUNDS**

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**Examples:**

- Parents/private school refused services
- Student aged out/graduated from private school/home school
- Student no longer attends private school/home school within district boundaries
- More Part B obligation than expenditures 

If a district has not expended all of their calculated proportionate share funds by the end of the fiscal year for which Congress appropriated the funds, they must obligate the remaining funds for special education and related services to parentally-placed private school students with disabilities during a carryover period of one additional year. If the funds are not spent during the rollover year, they would revert back to the DESE.

If districts are unable to spend all of their Proportionate share monies, they might need to consider increasing the level and type of services they are providing for private school students which would be discussed as part of the consultation meeting.

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The screenshot displays the Missouri Department of Education website. At the top, the title "RELEASE OF UNEXPENDED CARRYOVER FUNDS" is centered. Below the title, the website header includes the Missouri Department of Education logo and navigation links. A search bar is visible on the left. The main content area is titled "Proportionate Share" and lists several links. The link "Request Form to Release Proportionate Share Carry-Over Funds" is highlighted with a red rectangular box. Below this link are sub-links for "Part B" and "Part B ARRA". The footer contains contact information for Special Education Finance, including phone and fax numbers, and a date of last revision (January 21, 2011). There are also links for "Note To Our Users", "Online Privacy Policy", and "Non-Discrimination Policy".

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If districts are unable to spend all of their Proportionate share monies, they might need to consider increasing the level and type of services they are providing for private school students which would be discussed as part of the consultation meeting.

## TRACKING EXPENDITURES

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- ❑ Function Code “1224” should be used for posting accounting transactions. Referred to as Proportionate Share Services in the DESE Accounting Manual.
- ❑ Staff providing services should have their salaries/benefits prorated and coded separately to account for the expenditure.
- ❑ Staff providing services should not be included in SDAC cost pool for the portion of the time they are coded as Proportionate Share.



## **REPORTING REQUIREMENTS**

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- Detail of expenditures must be available for monitoring purposes.**
- Total expenditures are reported on Part B Final Expenditure Report.**



**ADDITIONAL INFORMATION**

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- ❑ The district must calculate the proportionate share of IDEA funds before earmarking funds for any Coordinated Early Intervening Services.
- ❑ Proportionate Share calculation should not result in a “per private school entitlement amount” but is instead the amount of a district’s Part B funds that must be spent on all private schools located in the district’s jurisdiction.
- ❑ A portion of the district’s Part B Entitlement Allocation is based on the count of all Non-Public and Home Schooled Students in the district.



A portion of the District’s Part B Entitlement Allocation is based on the count of all non-public and home schooled students in their district. So you are getting credit for these students in your allocation.

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# RESOURCES

<http://dese.mo.gov/divspeced/Finance/>

Contact Us | Site Map | Jobs | missouri.gov



**Missouri**  
DEPARTMENT OF ELEMENTARY & SECONDARY  
**EDUCATION**



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- Presentations
- Proportionate Share**

## Special Education Finance

### News and Updates

FY12 Part B Allocations

Information regarding the upcoming deadline for Unexpended ARRA Funds is available on the Department's website.

- ▶ FAS-11-012
- ▶ Special Education Finance SELS ListServ

Administrative Memos are used to transmit information related to the policies or administration of programs coordinated by the Department of Elementary and Secondary Education. In addition to being posted in this section, these memos may be distributed via e-mail or the postal service to the appropriate points of contact for specific programs.

### How Do I Find? ...

- ▶ ARRA Info
- ▶ Cash Management
- ▶ ECSE Expenditure Guide
- ▶ eBGS Part B Training Manual
- ▶ Part B Payment Request Deadlines
- ▶ Special Education Finance Due Dates

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**RESOURCES AVAILABLE ON WEB**

- OSEP Guidance Documents
- OSEP Q & A document “Serving Children With Disabilities Placed by Their Parents at Private Schools” (April 2011)
- Calculating Proportionate Share Instructions
- Proportionate Share Calculation Worksheet
- Request Form to Release Proportionate Share Carryover Funds



Our web page has instructions and a Proportionate Share worksheet located at <http://dese.mo.gov/divspeced/Finance/ps.html>.

**MISSOURI STATE PLAN**  
**<http://dese.mo.gov/divspeced/Compliance/specedlawsregs.html>**

Missouri DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

Home >> Special Education >> Compliance

### Special Education Laws & Regulations

**Part C - ages Birth to 3 (First Steps)**

- Missouri State Plan for Part C - First Steps
- Parental Rights Brochure
- Missouri State Application
- Compliance Standards and Indicators (pdf) [Revised October 2008]

**Part B - ages 3-21**

- Missouri State Plan for Special Education**
- Public Regulations (pdf)
- IDEA Part B Supplemental Regulations
- Procedural Safeguards
  - Parents' Bill of Rights
- Special Education Compliance Standards and Indicators Manual
- Family Educational Rights and Privacy Act (FERPA)
- Local Compliance Plan (required only when Local Compliance Plan changes)
- Annual Assurance Statements
- Missouri State Application

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**QUESTIONS?**

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**Contact the Special Education Finance Section:**

- E-mail:** [spedfunding@dese.mo.gov](mailto:spedfunding@dese.mo.gov)
- Telephone:** (573) 751-0622



Should you have questions, please contact the Special Education Funds Management Section by e-mail or by telephone.