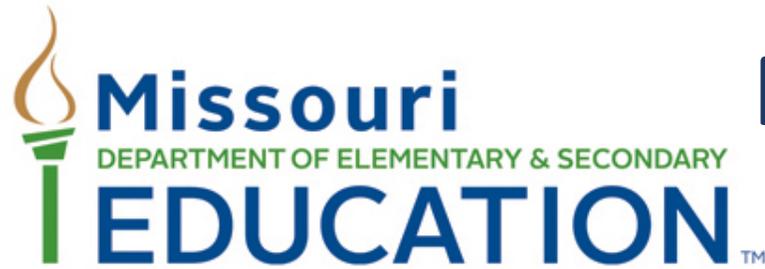


SPECIAL EDUCATION FINANCE PRESENTS:



NEW DIRECTORS FINANCE ACADEMY PROPORTIONATE SHARE

AUGUST 2020



PROPORTIONATE SHARE

What is Proportionate Share?

The portion of IDEA Part B 611 federal funds that must be reserved and spent to provide K-12 equitable services to parentally placed private, parochial and home schooled children with disabilities, ages 5-21, who have been evaluated and determined eligible for special education and related services by the district.

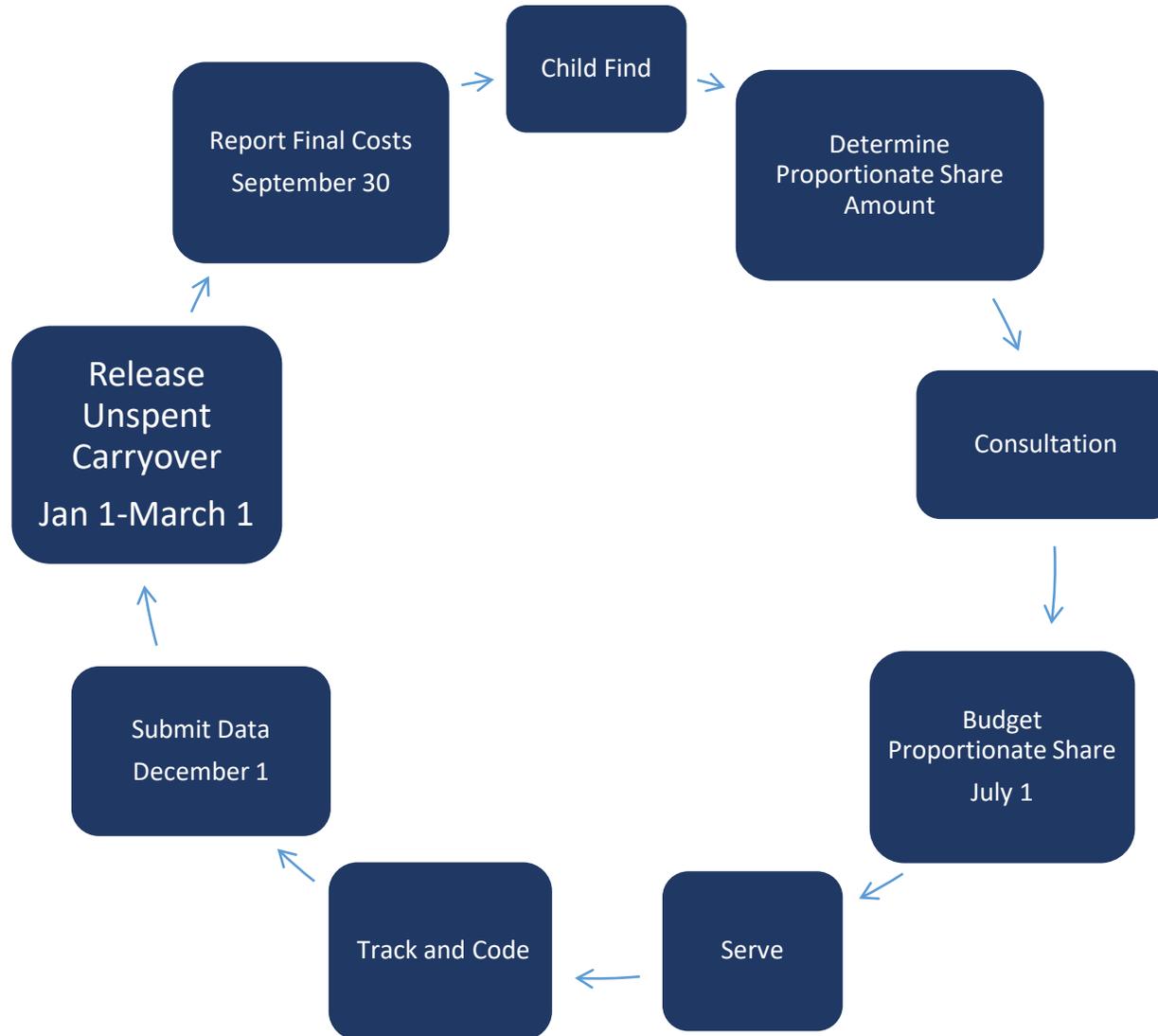
Even though parents are not required to declare home school services until age 7, homeschooled children with disabilities between ages 5-7 are also eligible for Proportionate Share services.

PROPORTIONATE SHARE

Who is responsible?

The district where a private, parochial, or home school is located is responsible for services.

PROPORTIONATE SHARE PROCESS



ESTIMATED PROPORTIONATE SHARE AMOUNT

How do I know my proportionate share amount?

Special Education Finance calculates an estimated current year amount for each district before budget applications open.

<https://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations>

Part B Proportionate Share

Home » Financial & Admin. Services » Special Education Finance

LEAs are required to provide parentally placed private school children with disabilities an opportunity for equitable participation in programs assisted or carried out under Part B IDEA.

Proportionate Share Compliance and Data Information

- [Parentally Placed Private School Children Information](#) (Searching for)
- [Q & A: Serving Children With Disabilities Placed by Their Parents at Private Schools](#)
- [Special Education State Plan, Part B](#)

Proportionate Share Funds

- [Proportionate Share Estimated Amount](#)
- [Proportionate Share at a Glance](#)
- [Proportionate Share Flowchart](#)
- [Proportionate Share FAQ](#)
- [Calculating Proportionate Share](#)
- [Proportionate Share Release and Carryover Calculator](#)
- [Proportionate Share Calculation Worksheet](#)
- [Proportionate Share Services Log Worksheet](#)

FY20 Current Year Proportionate Share Estimated Amounts

CDC	District Name	FY20 IDEA Part B 611 Allocation	Eligible Private School Children Served	Eligible Public School Children Served	Eligible Public & Private School Children Served	Percentage	FY20 Proportionate Share Estimated Amount
001090	ADAIR CO. R-I	\$ 56,595	0	28	28	0.00%	\$ -
001091	KIRKSVILLE R-III	\$ 543,887	2	337	339	0.59%	\$ 3,208.77
001092	ADAIR CO. R-II	\$ 49,995	0	36	36	0.00%	\$ -
002089	NORTH ANDREW CO. R-VI	\$ 71,090	0	49	49	0.00%	\$ -
002090	AVENUE CITY R-IX	\$ 39,528	0	14	14	0.00%	\$ -



ESTIMATED PROPORTIONATE SHARE AMOUNT

The estimated current year Proportionate Share obligation is shown on the top of the budget grid in ePeGs.

<u>Total IDEA Part B 611 Funds Available</u>	\$93,056.00
<u>Total ECSE 619 Funds Available</u>	\$4,095.00
Total Funds Available	<u>\$97,151.00</u>

<u>Part B 611</u>	
Current Year Part B 611 (includes CEIS)	\$82,774.06
Part B 611 Carryover	<u>\$0.00</u>
Current Year Proportionate Share (Estimated)	\$2,736.94
Proportionate Share Carryover	\$0.00
Part B 611 Total Available	\$85,511.00

<u>Coordinated Early Intervening Services (CEIS)</u>	
Current Year	\$14,572.65
Carryover	\$0.00
Total Available	\$14,572.65

<u>ECSE</u>	
Current Year ECSE 611	\$7,545.00
Current Year ECSE 619	\$4,095.00
ECSE 619 Carryover	\$0.00
ECSE Total Available	\$11,640.00

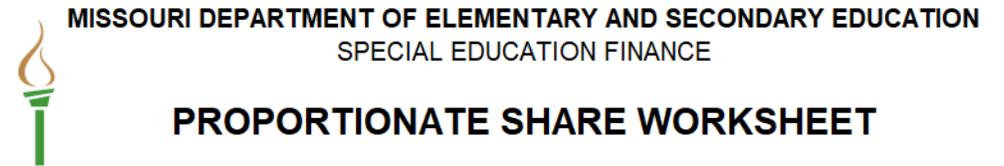
PROPORTIONATE SHARE CALCULATOR

How do I know my proportionate share amount?

Districts can calculate a more accurate current year amount using the Proportionate Share worksheet.

If this amount is greater than the estimated amount, the district should budget this amount.

<https://dese.mo.gov/financial-admin-services/special-education-finance/part-b-proportionate-share>



This spreadsheet is a tool districts may use to calculate the current year proportionate share obligation amount. This spreadsheet does not need to be submitted to DESE.

INSTRUCTIONS:

Enter data in yellow highlighted cells using prior year child counts and current year allocation. Numbers in non-highlighted cells are calculated by the spreadsheet.

Eligible Private/Home School Children in Private/Home Schools in the District's Boundaries

Data	Count
Private school and home schooled children eligible and served ages 5 - 21 as of December 1	0
Private school children eligible but not served ages 5 - 21 as of December 1	0
Home schooled children eligible but not served ages 5 - 21 as of December 1	0
TOTAL eligible private school children	0

Eligible Public School Children

Public school children eligible and served ages 5 - 21 as of December 1	0
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FINAL PROPORTIONATE SHARE AMOUNT

How do I know my proportionate share amount?

The final Proportionate Share current year amount and any carryover is calculated on the prior year FER. If the final amount on the FER is different than the current year budgeted amount and/or there is carryover, the district must budget the “Total to be budgeted next fiscal year” amount from the FER.

Proportionate Share Calculation Next Fiscal Year	115321.80
Proportionate Share Prior Year Carryover 2017-2018	92370.64
Total to be budgeted next fiscal year	207692.44

PROPORTIONATE SHARE DATA

What data are used to calculate the Proportionate Share amount?

Prior Year:

- Private school and home schooled children **eligible and served** ages 5-21 as of December 1 (Reported in MOSIS/Core Data Screen 11 using the educational environment of “2100-Parentally Placed Private”)
- Private school and home schooled children **eligible but not served** ages 5-21 as of December 1
- Public school children **eligible (served and not served)** ages 5-21 as of December 1

Current Year:

- IDEA Part B federal Allocation

*Percentage of Prop Share Private School Children * IDEA Part B Allocation = Proportionate Share Amount*

PROPORTIONATE SHARE OLBIGATIONS

Will every district have a proportionate share obligation?

No. The Proportionate Share obligation is zero for the if:

- There are no Proportionate Share carryover funds from the prior year.
- There are no students found eligible through the child find process in the prior year.
- The district received transfer students or identified new students through evaluations after the eligible count was taken last December.

BUDGETING PROPORTIONATE SHARE FUNDS

Is the LEA required to budget proportionate share funds in the initial budget?

PS Current Year Estimated is \$0.00

NO

PS Current Year Estimated is \$0.01 or more

YES
LEAs must budget the entire PS Current Year Estimated

SPENDING PROPORTIONATE SHARE FUNDS

What are allowable Proportionate Share costs?

- Proportionate Share funds can be used in the following ways:
 - Distributed for services identified in students' service plan who attend private/parochial/home schools
 - Have district employed staff or contractors provide services or training at the public school or at a neutral site for private school staff who work with students with disabilities
 - Provide transportation for students to receive Proportionate Share services

What are unallowable Proportionate Share costs?

- Proportionate Share funds cannot be used in the following ways:
 - Pay for child find costs (including evaluations)
 - Paid directly to the private, parochial, or home school
 - Utilizing services, equipment, and personnel onsite at a student's private school

SPENDING PROPORTIONATE SHARE FUNDS

What if the costs of services exceed the Proportionate Share funds?

- Once the district has spent the entire amount (current year and carryover, if any) of Proportionate Share funds, the district has met its obligation.

Can the LEA spend more than the Proportionate Share amount?

- IDEA PART B FEDERAL 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/COUNTY: Yes, but only to supplement, and not supplant, the Proportionate Share of federal funds required. This means that the district must spend ALL federal Proportionate Share funds prior to utilizing state, local, or county funds. Additional state, local, or county expenditures must be included in the MOE calculation.

CODING PROP SHARE EXPENDITURES

Code Proportionate Share Services to 1224

- Public district employee salary and benefits
 - Employees providing services must **not** be included in SDAC cost pool for the portion of the time they are coded as Proportionate Share
- Professional development provided to private school staff
- Equipment used for delivering services to students
- Expenditures must be prorated based on the number of proportionate share minutes or students.

Code Proportionate Share Transportation to 2557

- Costs incurred to transport students from private school to neutral site where services are provided
- Transportation to and from students' homes is **not** a proportionate share cost

If paid with IDEA Part B federal funds must track with 44100 project code; If paid with state, local, or county funds must track with 12210 project code.

TRACKING PROP SHARE EXPENDITURES

Proportionate Share Services Log

Employee Name: Jerry Lee Lewis

Position: Speech Therapist

Month: August

EVALUATIONS							
Student Name	Service	Date	Time	Duration	Location of Services	Private/Parochial School	Mileage
Johnny Cash	Speech	8/25/2017	2:00	30	District ABC	Private/Parochial School	0
TOTAL EVALUATION MINUTES				30	TOTAL MILEAGE		0

** Evaluation Costs can not be charged to Proportionate Share*

SERVICES							
Student Name	Service	Date	Time	Duration	Location of Services	Private/Parochial School	Mileage
Loretta Lynn	Speech	8/21/2017	10:00	30	District ABC	Private/Parochial School	15
Patsy Cline	Speech	8/22/2017	11:00	45	District ABC	Private/Parochial School	15
Ray Charles	Speech	8/24/2017	3:00	30	District ABC	Private/Parochial School	15
TOTAL CLAIMABLE PS MINUTES				105	TOTAL CLAIMABLE PS MILEAGE		45

PROPORTIONATE SHARE CALCULATION	
TOTAL CASELOAD MINUTES FOR MONTH (PUBLIC & PRIVATE)	9600
TOTAL CASELOAD MINUTES FOR MONTH (PRIVATE ONLY)	105
PRORATION RATE	1.09%
SALARY	48000
BENEFITS	8000
PROPORTIONATE SHARE AMOUNT FOR MONTH (1224-6100)	\$ 525.00
PROPORTIONATE SHARE AMOUNT FOR MONTH (1224-6200)	\$ 87.50
MILEAGE RATE	\$0.37
TOTAL MILEAGE	45
PROPORTIONATE SHARE (2557) AMOUNT FOR MONTH	\$16.65

** Update Total Caseload Minutes for Month (Public & Private), Salary, and Benefits based on employee's schedule and salary/benefits*

PROP SHARE CARRYOVER

If the district/LEA does not spend all of the current year Proportionate Share obligation, the remaining current year amount **MUST** be reserved and allowed to carry over to the next year.

Example:

2019-20 Current Year Proportionate Share amount = \$15,000

2019-20 Proportionate Share amount spent = \$5,000

Amount of Carryover into 2020-21 = \$10,000

PROP SHARE CARRYOVER

If the district/LEA does not spend all of the carryover Proportionate Share obligation, the district may release the funds in April to be expended on students with disabilities within the district.

Example:

2020-21 Current Year Proportionate Share Amount = \$12,000

2019-21 Proportionate Share Carryover from 2019-20 = \$10,000

Total Proportionate Share Obligation = \$22,000

PROP SHARE CARRYOVER – RELEASE EXAMPLE 1

Example:

2020-21 Current Year Proportionate Share Amount = \$12,000

2019-21 Proportionate Share Carryover from 2019-20 = \$10,000

2020-21 Proportionate Share Expenditures = \$9,000

The district/LEA may release \$1,000 since the district/LEA did not expend the entire carryover amount from 2019-2020.

PROP SHARE CARRYOVER – RELEASE EXAMPLE 2

Example:

2020-21 Current Year Proportionate Share Amount = \$12,000

2019-21 Proportionate Share Carryover from 2019-20 = \$10,000

2020-21 Proportionate Share Expenditures = \$3,000

The district/LEA may release \$7,000 since the district/LEA did not expend the entire carryover amount from 2019-2020.

PROP SHARE CARRYOVER – RELEASE EXAMPLE 3

Example:

2020-21 Current Year Proportionate Share Amount = \$12,000

2019-21 Proportionate Share Carryover from 2019-20 = \$10,000

2020-21 Proportionate Share Expenditures = \$15,000

The district/LEA may not release any funds since the district/LEA expended the entire carryover amount from 2019-2020.

PROPORTIONATE SHARE CALCULATOR

Enter current year amounts in the yellow cells to calculate amounts in the blue cells showing 1) the amount of proportionate share carryover funds that can be released in the current year and 2) the proportionate share amount of IDEA Part B 611 funds that must be reserved and carried over to the next fiscal year.

AVAILABLE PROPORTIONATE SHARE FUNDS

This section calculates the total amount of proportionate share funds available to budget and spend in the current year.

Enter Current Year Proportionate Share Amount

Enter Proportionate Share Carryover Amount

\$0.00 Total Proportionate Share Amount Available

PROPORTIONATE SHARE AMOUNT SPENT

This section calculates the total amount of proportionate share funds that have been or will be spent in the current year.

Enter Proportionate Share Amount Spent to Date

Enter Estimated Proportionate Share Amount Spent for Remainder of the Year

\$0.00 Total Proportionate Share Amount Spent

PROPORTIONATE SHARE CARRYOVER AMOUNT AVAILABLE TO RELEASE

This section calculates the total amount of proportionate share carryover funds that are allowed to be released and spent on public school students with disabilities in the current year. A proportionate share carryover release request must be submitted in ePeGs by the district/LEA to release unspent carryover funds. Once the proportionate share carryover release request is approved by DESE, a current year budget revision must be submitted by the district/LEA.

\$0.00 Proportionate Share Carryover Amount

\$0.00 Total Proportionate Share Amount Spent

Proportionate Share Carryover Amount Available to Release

PROPORTIONATE SHARE (PART B 611) AMOUNT THAT MUST CARRY OVER TO NEXT YEAR

This section calculates the total amount of IDEA Part B 611 funds that MUST NOT be spent on public school students with disabilities in the current year, but allowed to carry over to the next fiscal year as proportionate share carryover funds. If these funds are spent on public school students with disabilities in the current year, a refund of the amount spent will be required.

\$0.00 Total Proportionate Share Amount Available

\$0.00 Total Proportionate Share Amount Spent

\$0.00 Proportionate Share Carryover Amount Available to Release

Total Amount of IDEA Part B 611 Funds to Reserve as Proportionate Share Carryover into Next Year

*Note: The "Total Amount of IDEA Part B 611 Funds to Reserve as Proportionate Share Carryover into Next Year" is assuming the entire "Proportionate Share Carryover Amount Available to Release" is released and spent on public school students with disabilities.

PROPORTIONATE SHARE CALCULATOR

The Proportionate Share Calculator allows districts/LEAs to determine:

- 1) the amount of proportionate share carryover funds that can be released in the current year, and
- 2) the proportionate share amount of IDEA Part B 611 funds that must be reserved and carried over to the next fiscal year.

ALLOWABLE REASONS FOR UNEXPENDED FUNDS

- Student(s) no longer attends private/parochial school or home school within district/LEA boundaries
- Student(s) aged-out/graduated from private/parochial school or home school
- Private/parochial school(s) refused services
- Parents refused services
- Proportionate Share Carryover funds exceeded the amount needed for services provided
- Other (must describe)

ACTIVITY

PROPORTIONATE SHARE

Determine the proration percentage and the amount of expenses to charge to Proportionate Share in October.

PROP SHARE ACTIVITY

PROPORTIONATE SERVICES LOG ACTIVITY

Determine the proration percentage and expenses to charge to proportionate share for the month of October.

Employee Name: Carrie Underwood

Position: Speech Pathologist

Month: October

EVALUATIONS							
Student Name	Service	Date	Time	Duration	Location of Services	Private/Parochial School	Mileage
Shelton, Blake	Evaluation	10/3/2020	9:30	30	201 South Street	St. Joseph	20
Combs, Luke	Evaluation	10/3/2020	10:30	60	201 South Street	St. Joseph	20
Swift, Taylor	Evaluation	10/6/2020	11:00	120	63 North Street	St. Peters	40
Williams, Hank	Evaluation	10/10/2020	9:00	60	63 North Street	St. Peters	40
Strait, George	Evaluation	10/19/2020	3:00	30	528 Home Street	Home	30
TOTAL EVALUATION MINUTES				300	TOTAL MILEAGE		150

* Evaluation Costs can not be charged to Proportionate Share

SERVICES							
Student Name	Service	Date	Time	Duration	Location of Services	Private/Parochial School	Mileage
Brooks, Garth	Speech Therapy	4/4/2018	9:00	90	201 South Street	St. Joseph	20
Bryan, Luke	Speech Therapy	4/11/2018	8:30	60	15 Hwy 50	St. Stanislaus	30
Cash, Johnny	Speech Therapy	4/13/2018	10:00	120	63 North Street	St. Peters	40
Parton, Dolly	Speech Therapy	4/16/2018	9:30	120	18 Swifts Highway	Trinity Lutheran	20
Evans, Sara	Speech Therapy	4/18/2018	8:30	30	1211 Albert Place	Home	10
Church, Eric	Speech Therapy	4/20/2018	1:00	100	1305 Rayville	Home	10
Rogers, Kenny	Speech Therapy	4/23/2018	9:30	100	18 Swifts Highway	Trinity Lutheran	40
Lambert, Miranda	Speech Therapy	4/27/2018	11:00	180	15 Hwy 50	St. Stanislaus	30
TOTAL CLAIMABLE PS MINUTES				800	TOTAL CLAIMABLE PS MILEAGE		200

PROPORTIONATE SHARE CALCULATION	
TOTAL CASELOAD MINUTES FOR MONTH (PUBLIC & PRIVATE)	8,000
TOTAL CASELOAD MINUTES FOR MONTH (PRIVATE ONLY)	
PRORATION RATE	
SALARY FOR THE MONTH	4,000
BENEFITS FOR THE MONTH	1,000
PROPORTIONATE SHARE SALARY AMOUNT FOR MONTH (1224-61XX-4-44100)	\$ -
PROPORTIONATE SHARE BENEFITS AMOUNT FOR MONTH (1224-62XX-4-44100)	\$ -
MILEAGE RATE	\$0.50
TOTAL PROPORTIONATE SHARE MILEAGE FOR THE MONTH	
PROPORTIONATE SHARE (2557) AMOUNT FOR MONTH (2557-63XX-4-44100)	

PROPORTIONATE SERVICES LOG ACTIVITY

Determine the proration percentage and expenses to charge to proportionate share for the month of October.

Employee Name: Carrie Underwood

Position: Speech Pathologist

Month: October

EVALUATIONS							
Student Name	Service	Date	Time	Duration	Location of Services	Private/Parochial School	Mileage
Shelton, Blake	Evaluation	10/3/2020	9:30	30	201 South Street	St. Joseph	20
Combs, Luke	Evaluation	10/3/2020	10:30	60	201 South Street	St. Joseph	20
Swift, Taylor	Evaluation	10/6/2020	11:00	120	63 North Street	St. Peters	40
Williams, Hank	Evaluation	10/10/2020	9:00	60	63 North Street	St. Peters	40
Strait, George	Evaluation	10/19/2020	3:00	30	528 Home Street	Home	30
TOTAL EVALUATION MINUTES				300	TOTAL MILEAGE		150

* Evaluation Costs can not be charged to Proportionate Share

SERVICES							
Student Name	Service	Date	Time	Duration	Location of Services	Private/Parochial School	Mileage
Brooks, Garth	Speech Therapy	4/4/2018	9:00	90	201 South Street	St. Joseph	20
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Parton, Dolly	Speech Therapy	4/16/2018	9:30	120	18 Swifts Highway	Trinity Lutheran	20
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Church, Eric	Speech Therapy	4/20/2018	1:00	100	1305 Rayville	Home	10
Rogers, Kenny	Speech Therapy	4/23/2018	9:30	100	18 Swifts Highway	Trinity Lutheran	40
Lambert, Miranda	Speech Therapy	4/27/2018	11:00	180	15 Hwy 50	St. Stanislaus	30
TOTAL CLAIMABLE PS MINUTES				800	TOTAL CLAIMABLE PS MILEAGE		200

PROPORTIONATE SHARE CALCULATION	
TOTAL CASELOAD MINUTES FOR MONTH (PUBLIC & PRIVATE)	8,000
TOTAL CASELOAD MINUTES FOR MONTH (PRIVATE ONLY)	800
PRORATION RATE	10.00%
SALARY FOR THE MONTH	4,000
BENEFITS FOR THE MONTH	1,000
PROPORTIONATE SHARE SALARY AMOUNT FOR MONTH (1224-61XX-4-44100)	\$ 400.00
PROPORTIONATE SHARE BENEFITS AMOUNT FOR MONTH (1224-62XX-4-44100)	\$ 100.00
MILEAGE RATE	\$0.50
TOTAL PROPORTIONATE SHARE MILEAGE FOR THE MONTH	200.00
PROPORTIONATE SHARE (2557) AMOUNT FOR MONTH (2557-63XX-4-44100)	\$100.00

PROP SHARE ACTIVITY - ANSWERS

PROPORTIONATE SHARE RESOURCES:

Prop Share Estimated Amounts

Prop Share at a Glance

Prop Share Flowchart

Prop Share FAQ

Prop Share Calculations

Prop Share Log

<https://dese.mo.gov/financial-admin-services/special-education-finance/part-b-proportionate-share>

