

CALCULATING PROPORTIONATE SHARE

The following guidance is provided for school districts as they address their responsibilities for providing special education and related services to parentally placed private school children. The Individuals with Disabilities Education Act (IDEA) requires that each school district determine the proportionate amount of Federal funds to be obligated and expended by the district for children with disabilities parentally placed in private/parochial or home schools located within their district's jurisdiction. IDEA places the responsibility for special education services with the district where the private or home school is **located** and not with the district in which the child resides.

Each spring, the Special Education Finance section calculates an estimated proportionate share current year obligation amount for all districts. The estimated proportionate share amount can be found on the initial Part B budget application in ePeGs. However, in order for districts to calculate a more accurate proportionate share obligation amount prior to the beginning of a new school year that must be expended on services for this population of children, districts must collect the required data as directed below and complete the calculation. Districts may use the Proportionate Share Calculation Worksheet found at <http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-proportionate-share> to complete this calculation.

The proportionate share obligation amount for current year services must be budgeted under Function Code 1224 on the initial Part B budget application, due July 1. Proportionate share transportation costs will be budgeted under Function Code 2557. Districts may either budget on the initial Part B budget application the estimated proportionate share current year obligation amount calculated by DESE or may choose to budget the actual proportionate share current year obligation amount by calculated by the district. However, if the proportionate share amount calculated by the district is less than the estimated amount calculated by DESE, the district will need to contact DESE as the district will need to budget at least the estimated proportionate share current year obligation amount on the initial Part B budget application.

Once the prior year FER is approved the district will need to create a budget revision to budget the final proportionate share amount, if different from the amount budgeted on the initial budget application. Budget revisions are due April 30. The child count data used will be from the current fiscal year and the IDEA Part B (611) allocation will be the next year's amount. The next year allocation can be found in the ePeGS Part B Budget Application.

Required Data:

Number of eligible children in the private schools ages 5-21 – This includes private school and home schooled children **eligible and served** as well as private school and home schooled children **eligible but not served** by the public school

Number of eligible children in the public school ages 5-21 – This includes children enrolled in public schools **eligible and served** as well as public school children **eligible but not served** by the public school

Total Part B flow-through allocation

Number of children served from private schools (included in Dec 1 child count)

Eligible students are students who have been evaluated and determined eligible for special education and related services by the public school. Served students are students who are receiving special education and related services through the public school. In Missouri, home schooled children are included in this population of parentally placed private school children. They must be included, as appropriate, in the data defined above.

Calculation:

$$\begin{array}{l} \text{Total Proportionate} \\ \text{Share for Private} \\ \text{School Children} \end{array} = \frac{\text{X}}{\text{Total Flow-Through Allocation}} : \frac{\text{Eligible Private School Children}}{\text{Total Eligible Public \& Private School Children}}$$

Example of the Calculation:

If the total Part B flow-through allocation is \$152,500 and the number of eligible private school children is 20 with a the total of eligible public and private school students of 320, the formula would look like this:

$$\begin{array}{l} \text{Total Proportionate} \\ \text{Share for Private} \\ \text{School Children} \end{array} = \frac{\text{X}}{\$152,500} : \frac{20}{320}$$

X = \$9,531.25

This is the total amount of Federal funds that must be obligated and spent for the group of parentally placed private school children. Any unspent funds must be obligated during a carryover period of one additional year.

Districts without private schools in their jurisdiction or home schooled children identified with disabilities need to establish procedures for collecting the necessary data and calculating proportionate share should their current demographics change.

The Department of Elementary and Secondary Education does not discriminate on the basis of race, color, religion, gender, national origin, age, or disability in its programs and activities. Inquiries related to Department programs and to the location of services, activities, and facilities that are accessible by persons with disabilities may be directed to the Jefferson State Office Building, Office of the General Counsel, Coordinator – Civil Rights Compliance (Title VI/Title IX/504/ADA/Age Act), 6th Floor, 205 Jefferson Street, P.O. Box 480, Jefferson City, MO 65102-0480; telephone number 573-526-4757 or TTY 800-735-2966; fax number 573-522-4883; email civilrights@dese.mo.gov.