

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 must be budgeted under function code 2557. All proportionate share costs paid with IDEA Part B 611 funds must be coded with source code 4, project code 44100. 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 total proportionate share amount (including any carryover), if different from the amount budgeted on the initial budget application. Budget revisions are due April 30.

Required Data: For the current year proportionate share calculation, prior year child count data and current year IDEA Part B 611 allocation amount are used. For instance, to calculate the proportionate share amount for the 2019-20 year, the district will use the child count data from December 1, 2018 and the 2019-20 IDEA Part B 611 allocation.

Number of eligible children in the private schools ages 5-21 as of December 1 – 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 as of December 1 – 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 IDEA Part B 611 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:

$$\text{Total Proportionate Share for Private School Children} = \frac{\text{X}}{\text{Total IDEA Part B 611 Allocation}} : \frac{\text{Eligible Private School Children}}{\text{Total Eligible Public \& Private School Children}}$$

Example of the Calculation:

If the total IDEA Part B 611 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:

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

X = \$9,531.25

This is the total amount of IDEA Part B 611 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.