

# IDEA SECTION 611 PART B ENTITLEMENT

## ePeGS

# FY16 PROPORTIONATE SHARE CARRYOVER RELEASE REQUEST Guide



Division of Financial and Administrative Services  
Special Education Finance

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# TABLE OF CONTENTS

## **INTRODUCTION**

Technical Assistance Contacts

## **SECTION I: IDEA PART B PROPORTIONATE SHARE**

General Information

Proportionate Share Current Year Obligation

Proportionate Share Carryover

Allowable Uses of Proportionate Share Funds

Spending State and Local Funds

Tracking Proportionate Share Expenditures

Documentation

## **SECTION II: ACCESSING THE PROPORTIONATE SHARE RELEASE REQUEST**

Proportionate Share Carryover Release Request Information

Proportionate Share Carryover Release Request Access

## **SECTION III: COMPLETING THE PROPORTIONATE SHARE RELEASE REQUEST**

Required Information

Submittal and Approval

## **SECTION IV: CREATING A BUDGET REVISION**

# INTRODUCTION

The Department has a web-based electronic Planning and electronic Grants System (ePeGS) for applications and reporting requirements of IDEA Section 611 (Part B) Federal funds. This document is intended to provide guidance and step-by-step instructions for completing the Proportionate Share Carryover Release Request. While each section of the guide includes information to consider when completing the Proportionate Share Carryover Release Request, more detailed information regarding Federal funding requirements can be found in the Special Education Fiscal Monitoring Guide and the General Federal Guidance found at <http://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring>.

The additional Part B guides are listed below.

**ePeGS Budget Application Guide**  
**ePeGS Payment Request Guide**  
**ePeGS Final Expenditure Report (FER) Guide**

These guides may be found at:

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

## **TECHNICAL ASSISTANCE CONTACTS**

Additional assistance is available by contacting the Special Education Finance Technical Assistance Contact at:

All districts beginning with 039, 048, 092, 096, 115 & Charter Schools

Cathy Ellingsworth

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Phone: (573) 751-0623

Fax: (573) 526-6898

All districts **NOT** beginning with 039, 048, 092, 096, & 115

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**SECTION I**  
**PART B IDEA**  
**PROPORTIONATE SHARE**

# Proportionate Share Information

- Proportionate share is the amount of IDEA Part B Federal funds the district must set aside to provide special education 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 services.
- The district where the private/parochial/home school is located is responsible for locating, identifying, and evaluating private/parochial and home schooled students between the ages 5-21 with disabilities.
- Even though parents are required to declare home school services until age 7, homeschooled children with disabilities between ages 5-7 are also eligible for proportionate share services.
- No parentally-placed private school student with a disability has an individual right to receive some or all of the special education and related services that the child would receive if enrolled in a public school. Decisions about services to parentally-placed private school children with disabilities must be made in accordance with the consultation process.

## Proportionate Share Current Year Obligation

- The proportionate share current year obligation is calculated based on the following prior year information reported in MOSIS/Core Data Screen 11 (December 1 Child Count) using the educational environment of “2100-Parentally Placed Private” and in the Part B Final Expenditure Report:
  - Private and home schooled eligible and served children (ages 5-21)
  - Private schooled children eligible but **not** served (ages 5-21)
  - Home schooled children eligible but **not** served (ages 5-21)
  - Public school children eligible and served (ages 5-21)
  - Public school children eligible but **not** served (ages 5-21)
- The proportionate share current year obligation amount can be found at <http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations> (Proportionate Share Estimated Allocations) or calculated by the district by using the Proportionate Share Calculation Worksheet found at <http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-proportionate-share>.
- The proportionate share current year obligation amount must be budgeted in the initial Part B budget application, due July 1. Once the prior year FER is approved the district will need to create a budget revision to budget the actual proportionate share amount, if different from the amount budgeted on the initial budget application.
- If the district does not have a proportionate share obligation or carryover funds and a new student is found eligible during the year, the district is not obligated to spend funds to provide services to this student. At the end of that year, the district will report the new student in MOSIS/Core Data Screen 11 (December 1 Child Count) using the educational environment of “2100-Parentally Placed Private” which will then generate a proportionate share obligation for the next year.

## Proportionate Share Carryover

- Proportionate share carryover funds are proportionate share funds the district did not spend in the first year of obligation. These unspent funds carry over to the next year and must be budgeted and spent on proportionate share expenditures before any of the proportionate share current year obligation amount is spent.
- A budget revision must be created once the prior year FER is approved to budget proportionate share carryover funds.
- If the district cannot completely spend the carryover funds during the second year having met all requirements in 34 CFR §300.130-148, the district should request a release of the unspent funds. Released proportionate share carryover funds can be spent on public students with disabilities within the district.
- If proportionate share carryover funds are not expended in the second year either on proportionate share expenditures or, after being released, on public school students with disabilities, the district will lose the funds.
- The district may request a release of any unspent carryover funds for the following reasons:
  - Parents of private, parochial, or home school students refused services
  - Private/parochial school(s) refused services
  - Student aged-out or graduated from private, parochial, or home school
  - Student no longer attends private, parochial, or home school
  - Proportionate share carryover funds exceeded the amount needed for services provided

## Non-Allowable Uses of Proportionate Share Funds

- Proportionate share funds cannot be used to pay for child find costs.
- Proportionate share funds cannot be paid directly to the private, parochial, or home school.
- Missouri case law and the Missouri Constitution prohibit the provision of personnel, services, materials, and equipment on the premises of a child's private school unless they are provided in a neutral site.
- Proportionate share funds cannot be used to meet the needs of a private school or the general needs of the students enrolled in the private school.
- Proportionate share funds cannot be used for repairs, construction, or minor remodeling of private school facilities.

## Allowable Uses of Proportionate Share Funds

- IDEA does not require a district to spend the proportionate share only for direct services. Rather, through the consultation process described in 34 CFR §300.134, a determination must be made about how the available amount of funds will be utilized so that the parentally placed private school children with disabilities designated to receive services can benefit from the services offered. Depending on the discussions during the consultation process, local circumstances, and the amount of funds available to expend on services for this population of children, an LEA could determine, after timely and meaningful consultation, that it will provide its population of parentally placed private school children with disabilities with indirect services. These services could include consultative services, equipment, or materials for eligible parentally placed

children with disabilities or training for private school teachers and other private school personnel.

- Proportionate share funds must be used to meet the special education and related services needs of parentally-placed private school children.
- The provision of equitable services must be provided by employees of the public school or through contract by the public school with an individual, association, agency, organization, or other entity.
- Special education and related services provided to parentally-placed private school children must be secular, neutral, and nonideological.
- The district may provide transportation for students to receive proportionate share services at a neutral site.
- The district must keep title to and exercise continuing administrative control of all property, equipment, and supplies that the public district acquires with proportionate share funds for the benefit of private school children with disabilities.
- The district may use proportionate share funds to pay for services of an employee of the private school to provide services if:
  - the private school employee performs the services outside of his or her regular hours of private school duties;
  - the services are provided on public school grounds or a neutral site; and,
  - the employee performs the services under public supervision and control.

### Spending Additional State, Local, and Federal Funds

- After all the proportionate share current year and carryover funds have been spent to provide special education or related services to parentally-placed private school children with disabilities districts may use State or local funds to supplement (in addition to) and in no case supplant (replace) the proportionate share amount. Additionally, as long as the district meets all the other requirements of the IDEA, including providing FAPE to public school children with disabilities, it is permissible for the district to spend more than the minimum amount of Part B funds on providing services to children with disabilities placed by their parents in private schools.
- Any supplemental Federal/State/local funds spent on proportionate share services must be included in Maintenance of Effort under 1224 or 2557 (proportionate share transportation costs).

### Tracking Proportionate Share Expenditures

- District staff providing services should have their salaries/benefits prorated and coded separately in the general ledger under 1224 to account for the expenditure. The method of proration must be reasonable and justifiable.
- Any other proportionate share expenditures (contracted therapy, equipment, etc) must also be tracked separately and coded under 1224.
- Beginning in 2015-2016, Function Code 2557 will be used to code proportionate share transportation costs.

- The district must use a project/source code to track the proportionate share expenditures paid with IDEA Part B federal funds.

## Documentation

The following documentation is required to support proportionate share expenditures:

- Student Roster (to include student name, name of private/parochial school, date of evaluation, date services started, type of services being provided, location of services, name of personnel providing services, number of service minutes, and prorated costs.)
- Home School Declarations
- Service Plans
- Consultation Records
- Documentation of Refused Services

More information regarding proportionate share can be found at:

Proportionate Share webpage -

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

State Plan for Special Education, Part B, Regulation VIII – Private Schools -

<http://dese.mo.gov/governmental-affairs/dese-administrative-rules/incorporated-reference-materials/IDEAPartB-2014>

**SECTION II**  
**ACCESSING THE**  
**PROPORTIONATE SHARE**  
**CARRYOVER RELEASE REQUEST**

# Proportionate Share Carryover Release Request Information

- Proportionate Share Carryover Release Request in ePeGs opens by January 1<sup>st</sup> and forms are due March 1<sup>st</sup> each year.
- If the current year estimated expenditures for proportionate share are less than the carryover amount, the district may request a release of the unexpended funds.

<b>Example 1: Released Funds</b>	
Current Year Calculation	\$60,000
Carryover Amount (from previous year)	\$50,000
Estimated Expenditures for Current Year	\$40,000
<b>Amount Available for Release</b>	<b>\$10,000</b>

- If the current year estimated expenditures for proportionate share are equal to or greater than the carryover amount, the district may NOT request a release of any carryover funds.

<b>Example 2: NO Released Funds</b>	
Current Year Calculation	\$60,000
Carryover Amount (from previous year)	\$50,000
Estimated Expenditures for Current Year	\$51,000
<b>Amount Available for Release</b>	<b>\$0</b>

## Step 1: Log into the DESE Web Applications

DESE Web Applications URL: <https://k12apps.dese.mo.gov/webapps/logon.asp>

Enter User Name and Password, then click Login button.

**Note: ePeGS Security Form must be completed for district/LEA user to access the ePeGS system.** The request form will explain the various user access levels. The user must have ePeGS Special Education Part B Authorized Representative permission to be able to submit on behalf of the district/LEA. Click on the Login Request Forms link in the left navigation.

DESE Secured Web Application Logon

**IMPORTANT NOTICE:**

**Food and Nutrition Services - USER MANAGERS** – The Food and Nutrition Services applications are only allowed one Authorized Representative.  
**Inactive Account** - Received an email concerning your inactive account? If so, please click [HERE](#) for more information.

If you already have a User Name, enter it below. Click [LogIn]

User Name:

Password:

To view information available to the general public, Click [View Public Applications]

If you do not have a user name and password, Click [Register]

If you forgot your Username/Password, or to reset your password, Click [Forgot Username/Password?]

To have your account unlocked or to reset your password, please send your first and last name, user id (if known) and phone number to [webappsloginassistance@dese.mo.gov](mailto:webappsloginassistance@dese.mo.gov). Staff will respond to your email between the hours of 7:30 - 4:00 p.m. M-F not including holidays.

Still have questions about logging in to Web Applications? You may also send a message to [webapphelp@dese.mo.gov](mailto:webapphelp@dese.mo.gov) providing your name, user id, school district name, phone number, and county-district code with your request or call 573-522-3207. Please speak slowly and distinctly, and spell your first and last name.

## Step 2: Select ePeGS



### ▼ User Applications

#### ▼ DESE Web Applications

- ▷ Annual Report of the County Clerk to the State
- ▷ ARRA
- ▷ Data Collection
- ▷ DESE Payment Management Application
- ▷ Educator Certification System - Request Educa
- ▷ ePeGS

## Step 3: Select Funding Application Menu



District/LEA: [REDACTED]

ePeGS: Homepage

- ▷ [ePeGS Homepage](#)
- ▷ [Planning Tool](#)
- ▷ [Funding Application Menu](#)
- ▷ [Report Menu](#)
- ▷ [Core Assurances](#)
- ▷ [Maintenance](#)
- ▷ [Help Documents](#)
- ▷ [DESE Web Application Menu](#)
- ▷ [Logon/Logoff](#)

Welcome to ePeGS

Planning Tool

Funding Application Menu

## Step 4: Select Special Education



Missouri  
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District/LEA: [REDACTED]

**Funding Application:** Menu

- ▶ ePeGS Homepage
- ▶ Planning Tool
- ▼ **Funding Application Menu**
  - ▶ Current Funds Available
  - ▶ Career Education
  - ▶ School Improvement
  - ▶ **Special Education**
  - ▶ Teacher Quality & Urban Education
  - ▶ DESE Supervisor Approval
  - ▶ Awaiting Approval
  - ▶ NCLB MOE

Career Education [Show](#)

School Improvement [Show](#)

**Special Education [Show](#)**

Teacher Quality & Urban Education [Show](#)

## Step 5: Select Special Education Part B Entitlement



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District/LEA: [REDACTED]

**Funding Application:** Menu

- ▶ ePeGS Homepage
- ▶ Planning Tool
- ▼ **Funding Application Menu**
  - ▶ Current Funds Available
  - ▶ Career Education
  - ▶ School Improvement
  - ▶ Special Education
    - **Special Education Part B Entitlement**
  - ▶ Teacher Quality & Urban Education
  - ▶ DESE Supervisor Approval

Career Education [Show](#)

School Improvement [Show](#)

Special Education [Hide](#)

• **Special Education Part B Entitlement**

Teacher Quality & Urban Education [Show](#)

## Step 6: Select Year from Dropdown Box

The district/LEA may access the Budget Application, Payment Request, Proportionate Share Carryover Release Request, or Final Expenditure Report (FER) from the Grant Summary screen.



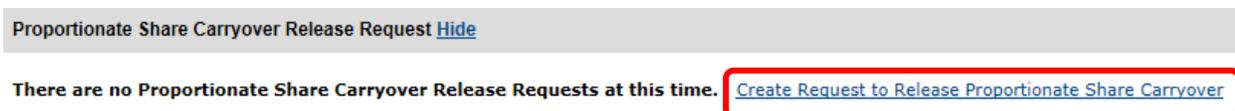
The screenshot shows the Missouri Department of Elementary & Secondary Education logo at the top left. Below the logo, there are two input fields: 'District/LEA:' followed by a blacked-out box, and 'Year:' followed by a dropdown menu showing '2015-2016'. The 'Year' dropdown is highlighted with a red box. Below these fields, the text 'Funding Application: Special Education Part B Entitlement - Grant Summary' is displayed. On the left side, there is a navigation menu with several options, including 'Special Education Part B Entitlement' which is expanded to show 'Budget Application'. On the right side, there is a list of links: 'Budget Application Show', 'Payment Request Show', 'Proportionate Share Carryover Release Request Show', and 'Final Expenditure Report Show'.

## Step 7: Select Proportionate Share Carryover Release Request



The screenshot shows the same website interface as Step 6. The 'Year' dropdown is still set to '2015-2016'. In the navigation menu on the left, 'Special Education Part B Entitlement' is expanded to show 'Budget Application', 'Payment Request', 'Proportionate Share Carryover Release', and 'FER'. The 'Proportionate Share Carryover Release' link is highlighted with a red box. On the right side, the 'Proportionate Share Carryover Release Request Show' link is also highlighted with a red box. Below the list of links, there are two buttons: 'DESE Program Contact' and 'DESE Fiscal C'.

## Step 8: Click Create Request to Release Proportionate Share Carryover



The screenshot shows a grey bar at the top with the text 'Proportionate Share Carryover Release Request Hide'. Below this bar, there is a message: 'There are no Proportionate Share Carryover Release Requests at this time.' To the right of this message, there is a link 'Create Request to Release Proportionate Share Carryover' which is highlighted with a red box.

**SECTION III:**  
**COMPLETING THE**  
**PROPORTIONATE SHARE**  
**RELEASE REQUEST**

**Step 1: Enter the total number of eligible and served proportionate share students during the current school year.**

**LEAS MUST COMPLETE THE FOLLOWING SECTION**

**Enter the Total Number of Eligible and Served Proportionate Share Students**

Total number of eligible parentally-placed private/parochial school and home school students with disabilities served in the current school year.

**Step 2: Select Yes or No for each option to indicate the rationale for unexpended prior school year proportionate share carryover funds.**

At least one option must have Yes selected.

**Indicate the Rationale for Unexpended Prior School Year Proportionate Share Carryover Funds (Select Yes or No for each item below)**

Student(s) no longer attend private/parochial school or home school within district boundaries.  No  Yes

Student(s) aged-out/graduated from private/parochial school or home school.  No  Yes

Private/parochial school(s) refused services.  No  Yes

Parents refused services.  No  Yes

Proportionate Share Carryover funds exceeded the amount needed for services provided.  No  Yes

Other (described below)  No  Yes

### Step 3: After reading the assurance statement, select Save.

**CODING**

Once a release of carryover funds has been approved, the district will need to revise the current school year Part B Budget Application. The district should re-budget the anticipated amount of released funds into any function code other than 1224-Proportionate Share.

REMEMBER: BUDGET AMENDMENTS MUST BE COMPLETED BY APRIL 30.

**District/LEA Comments:**

**DESE Comments:**

**ASSURANCES**

I certify, by submitting this request, that to the best of my knowledge, the district has complied with the requirements in 34 CFR § 300.130-148 in regard to identifying, evaluating, and serving students with disabilities parentally placed in private schools, and the district has consulted with private school representatives and representatives of parents of parentally-placed private school students with disabilities. In addition, I certify that the district will spend less in the current school year proportionate share expenditures than the proportionate share carryover amount from the prior school year and requests a release of those unexpended funds.

### Step 4: Submit Proportionate Share Carryover Release form

**CODING**

Once a release of carryover funds has been approved, the district will need to revise the current school year Part B Budget Application. The district should re-budget the anticipated amount of released funds into any function code other than 1224-Proportionate Share.

REMEMBER: BUDGET AMENDMENTS MUST BE COMPLETED BY APRIL 30.

**District/LEA Comments:**

**DESE Comments:**

**ASSURANCES**

I certify, by submitting this request, that to the best of my knowledge, the district has complied with the requirements in 34 CFR § 300.130-148 in regard to identifying, evaluating, and serving students with disabilities parentally placed in private schools, and the district has consulted with private school representatives and representatives of parents of parentally-placed private school students with disabilities. In addition, I certify that the district will spend less in the current school year proportionate share expenditures than the proportionate share carryover amount from the prior school year and requests a release of those unexpended funds.

### **Step 5: Receive Approval/Disapproval Notification**

The district will receive an automated email from the Department indicating if the Proportionate Share Carryover Release form was approved or disapproved. The email will be sent to the special education contact listed on Core Data Screen 3. Please note that the Department cannot change to whom this information is sent. **The district must ensure that contact information reported in August Cycle Core Data Screen 3 is accurate and up-to-date.** If the release form is disapproved, log back in to make necessary corrections and resubmit.

Once the Proportionate Share Carryover Release form is approved, the district will need to create a budget revision to budget these funds in another area for special education expenditures.

**SECTION IV**  
**CREATING A**  
**BUDGET REVISION**

# Budget Revision

- Budget revisions must be completed by April 30<sup>th</sup> each year.

## Step 1: Select Create Revision

Once the release form is approved the district will need to revise the budget application.

Budget Application <a href="#">Hide</a>		Opens: 6/1/2015 Closes: 5/1/2016
Version	Status	<a href="#">Create Revision</a>
		Activity Log

## Step 2: Revise the Budget Application

On the revised budget application, a checkbox indicating proportionate share prior year carryover funds have been released will show.

- The district is allowed to release up to the total amount of prior year proportionate share carryover funds from function code 1224 and obligate the funds to another function code, such as 1221, for public school students with disabilities.
- The district may release only the amount of proportionate share carryover funds that will not be spent in the current school year.
- The proportionate share current year calculation amount in addition to any proportionate share carryover expenditures must remain budgeted under function code 1224.

Funds Available: \$96,064.13 Proportionate Share (1224) Coordinated Early Intervening Services (CEIS) (1223)

* 2014-2015 Regular Carryover Into 2015-2016:	\$0.00	Current Year Calculation:	\$2,005.10	Current Year Calculation:	\$14,395.20
** Total 2014-2015 Carryover Into 2015-2016:	\$1,924.13	Prior Year Carryover:	\$1,924.13	Prior Year Carryover:	\$0.00
		Total Available:	\$3,929.31	Total Available:	\$14,395.20
		<a href="#">Proportionate Share Guidance</a>		<a href="#">CEIS Guidance</a>	

\*Regular Carryover includes CEIS Carryover  
 \*\*Total Carryover includes CEIS Carryover and Prop Share Carryover

Proportionate Share Prior Year Carryover Funds Released

Administration Costs Rate: 0.00 %      Restricted Indirect Costs Rate: 0.21 %

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
<a href="#">1221</a> Special Education and Related Services	93640.00	0.00	0.00	0.00	0.00	0.00	0.00	93640.00
<a href="#">1223</a> Coordinated Early Intervening Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">1224</a> Proportionate Share Services	0.00	0.00	0.00	4429.31	0.00	0.00	0.00	4429.31
<a href="#">1931</a> Tuition, Special Ed Services to District in State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Step 4: Submit the Budget Revision

Navigate to the Submittal and Approval page. After all hard errors have been corrected click the Submit button.

<a href="#">Core Assurances</a>	Click link to view and agree to assurances.
<a href="#">Grant Specific Assurances</a>	Click link to view and agree to assurances
Substantially Approved	

Substantially Approved Date:

#### Step 5: Receive Approval/Disapproval Notification

The district will receive an automated email from the Department indicating if the application was approved or disapproved. The email will be sent to the special education contact listed on Core Data Screen 3. Please note that the Department cannot change to whom this information is sent. **The district must ensure that contact information as reported in August Cycle Core Data Screen 3 is accurate and up-to-date.** If the budget application is disapproved, log back in to make necessary corrections and resubmit.