

Proportionate Share (PS) Funds

IDEA Part B Federal Funds used to serve private/homeschooled students with disabilities.
(function codes 1224 and/or 2557 SPED with a source code of 4 and a project code of 44100)

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

**Is the LEA required to complete a budget revision to budget proportionate share funds?
(PS Current Year and PS Carryover Funds are available after the Prior Year Part B FER is approved)**

PS Current Year is \$0.00
PS Prior Year Carryover is \$0.00

NO

PS Current Year is \$0.00
PS Prior Year Carryover is \$0.01 or more

YES

PS Current Year is \$0.01 or more
PS Prior Year Carryover is \$0.00

YES *only if* PS Current Year is more than PS Current Year Estimated

PS Current Year is \$0.01 or more
PS Prior Year Carryover is \$0.01 or more

YES

Is the LEA required to complete a Proportionate Share Carryover Release Request?

PS Current Year is \$0.00
PS Prior Year Carryover is \$0.00

NO

PS Current Year is \$0.00
PS Prior Year Carryover is \$0.01 **AND** PS Current Year Expenditures are *less* than PS Prior Year Carryover

YES

PS Current Year is \$0.00
PS Prior Year Carryover is \$0.01 **AND** PS Current Year Expenditures are *greater* than PS Prior Year Carryover

NO

After the Proportionate Share Carryover Release Request is approved, a budget revision must be completed to move anticipated unspent PS Prior Year Carryover Funds from 1224 and/or 2557 SPED to another function code in the budget grid.

PS Prior Year Carryover Funds – PS Current Year Anticipated Expenditures = PS Carryover Amount Available to Move

For more information on Proportionate Share:
<https://dese.mo.gov/financial-admin-services/special-education-finance/part-b-proportionate-share>