

# Proportionate Share at a Glance

Proportionate share is the portion of IDEA Part B (Section 611) Federal funds the district must reserve and spend to provide special education and related services to parentally placed private, parochial, and home schooled children with disabilities aged 5-21 who have been evaluated and determined eligible for special education and related services.

Item	Description	Due Date	Notes/Guidance
<b>Child Find</b>	Locate, identify and evaluate all children with disabilities who are enrolled by their parents in private, parochial, and home ("private") schools located in the district's boundaries.		The district where the private school is <u>located</u> is responsible for locating, identifying, and evaluating parentally-placed private, parochial and home ("private") schooled children aged 5-21 with disabilities. Kindergarten eligible children aged 5 placed by their parents in a private preschool or daycare do not qualify for proportionate share services.
<b>Determine Proportionate Share Obligation</b>	There are three ways to determine the proportionate share obligation: <ul style="list-style-type: none"> <li>• Special Education Finance calculates an estimated current year obligation each spring.</li> <li>• Districts may use the proportionate share worksheet to calculate a more accurate current year obligation each spring.</li> <li>• The final proportionate share current year and carryover amounts are calculated on the prior year Special Education Part B Final Expenditure Report (FER).</li> </ul>	Parentally placed private school children with disabilities must begin receiving services in accordance with a service plan at the same time as public school children with disabilities.	<a href="#">Calculating Proportionate Share</a>  <a href="#">Proportionate Share Calculation Worksheet</a>  <a href="#">Proportionate Share Estimated Allocations</a>  <a href="#">Final Expenditure Report (FER) Guide</a>
<b>Consultation</b>	Consult with private school representatives and representatives or parents of parentally placed private school children with disabilities on the following: <ul style="list-style-type: none"> <li>• Child find, amount of proportionate share funds available, consultation process, provision of special education services, written explanation by district regarding service</li> </ul>	Throughout the year.	How, where and by whom special education and related services will be provided for parentally placed private school children with disabilities must also be discussed, including how services will be apportioned if funds are insufficient to serve all parentally placed private school children and how and when those decisions will be made.  <a href="#">State Plan for Special Education, Part B (Regulation XIII – Private School)</a>
<b>Service Plan</b>	A service plan must describe the special education and related services that will be provided. The service plan must, to the extent appropriate, meet the requirements specified for an IEP with respect to the services provided and be developed, reviewed, and revised consistent with requirements for IEPs. Parentally placed private school children may receive a different amount of services than public school children with disabilities, as no parentally placed private school child 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 the public school.		Decisions about equitable services may not be made in advance or in the absence of timely and meaningful consultation, however, the district must make the final decisions with respect to the services to be provided to eligible parentally placed private school children. Once those decisions are made, the district must begin providing equitable services.
<b>Budget Funds: Initial Budget Application</b>	At least the estimated proportionate share amount for the current year must be budgeted under 1224 (instructional services) and/or 2557 (transportation) on the initial Special Education Part B Budget Application.	July 1	<a href="#">Budget Application Guide</a>  <a href="#">Budgeting and Releasing Proportionate Share Flow Chart</a>
<b>Budget Funds: Budget Revision</b>	Once the prior year Special Education Part B FER is approved, the district will need to create a budget revision if: <ul style="list-style-type: none"> <li>• The actual current year proportionate share amount on the FER is different from the amount budgeted on the initial Budget Application, and/or</li> </ul>	April 30	<a href="#">Budgeting and Releasing Proportionate Share Flow Chart</a>

	<ul style="list-style-type: none"> <li>There are proportionate share carryover funds on the Supporting Data page of the FER.</li> </ul>		
<b>Allowable Proportionate Share Expenditures</b>	<ul style="list-style-type: none"> <li>District employed staff or contractors provide services identified in parentally placed private school children's service plans at the public school or a neutral site that is secular and void of ideological items.</li> <li>District employed staff or contractors provide training at the public school or a neutral site for private school staff who work with parentally placed private school children with disabilities.</li> <li>Purchase equipment/supplies necessary to deliver services to parentally placed private school children with disabilities.</li> <li>Provide transportation for parentally placed private school children to receive proportionate share services.</li> </ul>		<p>The salaries and benefits of district employed staff providing services to both public school children with disabilities and private school children with disabilities must be prorated. The method of proration must be reasonable and justifiable and proration documentation must be maintained.</p> <p><a href="#">Proportionate Share Services Log Worksheet</a> may be used to prorate staff salaries/benefits.</p> <p>The district must retain title to and control over equipment/supplies purchased with proportionate share funds.</p>
<b>Non-allowable Proportionate Share Expenditures</b>	<ul style="list-style-type: none"> <li>Child find costs (including initial evaluations and re-evaluations).</li> <li>Payments made directly to the private, parochial, or home school.</li> <li>Provision of services, equipment, and personnel onsite at a child's private school in a non-secular setting.</li> <li>To meet the needs of a private school or the general needs of the children enrolled in the private school.</li> <li>Repairs, construction, or minor remodeling of private school facilities.</li> </ul>		<p>Child find costs <u>may not</u> be charged to proportionate share (coded to 1224), however child find costs may be paid with non-proportionate share IDEA Part B Federal funds (coded to 2329).</p> <p><a href="#">Proportionate Share FAQs</a></p>
<b>Track Proportionate Share Expenditures</b>	<p>All non-transportation proportionate share expenditures must be coded to 1224.</p> <p>All proportionate share transportation expenditures must be coded to 2557.</p> <p>Proportionate share costs paid with Federal, State, county, or local funds must be tracked separately with a source code and project code (4, 44100; 3, 12210; 2, 12210; or 1, 12210, respectively).</p> <p>If parentally placed private school children are served in a group setting with public school children, the costs must still be prorated between function code 1224 and the function code appropriate for services/supports provided to public school children with disabilities.</p>		<p>Once the entire amount of Federal proportionate share funds has been spent, the district has met its obligation and is not required to provide additional services. If the district continues to provide services, the district may use additional IDEA Part B Federal funds, State funds, county funds, or local funds to pay these costs.</p> <p>IDEA Part B Federal funds <b>MUST</b> be used for proportionate share costs <b>BEFORE</b> any State, county, or local funds are used.</p> <p>State, county, or local funds used to supplement Federal funds for proportionate share costs must be included in <a href="#">MOE</a> and coded to 1224 and/or 2557.</p>
<b>Documentation</b>	<p>The following documentation is required to support proportionate share expenditures:</p> <ul style="list-style-type: none"> <li>Child Roster (to include child name, name of private 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)</li> <li>Home School Declarations</li> <li>Service Plans</li> <li>Consultation Records</li> <li>Documentation of Refused Services</li> <li>Mileage</li> <li>Inventory of Equipment Purchased</li> </ul>		<p><a href="#">Proportionate Share Services Log Worksheet</a> may be used to prorate staff salaries/benefits.</p>
<b>Payment Requests</b>	<p>Reimbursement for Federal proportionate share expenditures may be requested through ePeGS payment requests. <u>Payment requests should not be based on budgeted amounts but rather on actual cumulative year-to-date proportionate share expenditures up to the payment request submission date.</u> Districts may begin requesting Federal funds as</p>	<p>Districts may submit up to two payment requests each month.</p>	<p>Unspent proportionate share current year funds <b>MUST</b> be reserved and carried over to the next fiscal year. Requesting unspent proportionate share funds will result in an overpayment of IDEA Part B Federal funds and the district must refund the overpayment amount with interest from State, county, and/or local revenue sources.</p>

	soon as the Special Education Part B Budget Application is approved and expenditures have occurred.		<a href="#">Payment Request Guide</a>  <a href="#">Payment Request Deadlines</a>
<b>Submit Data</b>	<p>Report the number of eligible private school children aged 5-21 served by the public school as of December 1 into MOSIS December Child Core/Core Data Screen 11 (December 1 Child Count) using the educational environment code of "2100-Parentally Placed Private."</p> <p>Report the number of eligible private school children aged 5-21 eligible but NOT served by the public school on Part B FER Supporting Data page.</p>		Children attending for-profit private schools would not be included in the proportionate share calculation or be eligible for equitable services.
<b>Release Unspent Proportionate Share Carryover Funds</b>	<p>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.</p> <p>Districts with more proportionate share <b>carryover funds</b> available then expenditures may complete a Proportionate Share Carryover Release Request in ePeGS. Once the Release Request is approved, a budget revision must be completed to move the <u>unspent carryover funds</u> out of 1224 and/or 2557 and into another function code.</p> <p>Released proportionate share carryover funds must be spent on public children with disabilities within the district.</p>	March 1	<p>Current year proportionate share funds must be obligated over two years. If the funds are not spent entirely in the first year, the remaining amount must be reserved and carried over to the next year to be obligated on proportionate share costs.</p> <p>Proportionate share carryover funds must be expended before any of the current year funds.</p> <p><a href="#">Proportionate Share Carryover Release Guide</a></p>
<b>Report Proportionate Share Expenditures</b>	<p>Proportionate Share expenditures are reported on the Special Education Part B FER in ePeGS.</p> <ul style="list-style-type: none"> <li>• Proportionate Share expenditures coded to 1224 and/or 2557 paid with IDEA Part B Federal funds are reported on the FER grid.</li> <li>• Proportionate Share expenditures coded to 1224 and/or 2557 paid with State revenue are reported on the MOE-State Only grid.</li> <li>• Proportionate Share expenditures coded to 1224 and/or 2557 paid with local revenue are reported on the MOE-Local Only grid.</li> <li>• Proportionate Share expenditures coded to 1224 and/or 2557 paid with county revenue are reported on the MOE-County Only grid.</li> </ul>	September 30	<a href="#">Final Expenditure Report (FER) Guide</a>