



Private School Proportionate Share: IDEA Fiscal Requirements

LEA Training

Presenter(s)



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Session Objectives

1. Increase district capacity to meet fiscal requirements related to parentally-placed private school children with disabilities
2. Increase knowledge of state-specific requirements
3. Demonstrate how to apply the proportionate share calculation with fidelity
4. Identify allowable and nonallowable expenditures
5. Locate resources available to help ensure compliance with equitable services under IDEA



Agenda

- What is proportionate share?
- LEA responsibilities
- Proportionate share calculation
- State-specific requirements
- Determine Allowable Costs
- Common Q&As

Question

**How would you rate your knowledge of
proportionate share requirements under IDEA?**

- a. Very strong
- b. Strong
- c. Fair
- d. Weak

Introduction

Proportionate Share and LEA Responsibilities

Individuals with Disabilities Education Act (IDEA)

- IDEA is designed to improve educational outcomes for *all* children with disabilities.
 - IDEA provides benefits to children with disabilities in public schools; and
 - Requires school districts to make services and benefits available to children with disabilities enrolled by their parents in nonpublic (private) schools



Definition of Parentally-Placed Private School Children with disabilities.

§300.130 Definition of parentally-placed private school children with disabilities.

Parentally-placed private school children with disabilities means children with disabilities enrolled by their parents in private, including religious, schools or facilities that meet the definition of elementary school in §300.13 or secondary school in §300.36, other than children with disabilities covered under §§300.145 through 300.147 (children placed or referred by public agencies).

What is proportionate share?

Proportionate share is a portion of a district's IDEA Part B entitlement grants allocated to provide equitable services to eligible parentally-placed students who are privately educated in a district's geographic boundaries, regardless of where the students live.

Proportionate Share

To ensure the provision of equitable services for parentally-placed private school children with disabilities, each LEA is required to determine:

- The number of eligible children with disabilities enrolled by their parents in private schools within their jurisdiction
- Calculate a proportionate share amount of IDEA school age and preschool funds; and
- After consultation with private school representatives and representatives of parents of parentally placed children with disabilities, expend the proportionate share of its IDEA Part B federal funds to provide equitable services to parentally placed children with disabilities.

Proportionate Share (for children aged 3-21)

Each LEA must spend an **EQUAL PROPORTION** of the LEA's total subgrant under section 611(f) of the IDEA as the

NUMBER OF PRIVATE SCHOOL CHILDREN WITH DISABILITIES

aged 3 through 21 who are **ENROLLED BY THEIR PARENTS** in private, including religious, elementary schools and secondary schools

LOCATED IN THE SCHOOL DISTRICT SERVED BY THE LEA

as compared to the total number

of children with disabilities aged 3 through 21 in the jurisdiction of the LEA.

Proportionate Share (for children aged 3-5)

Each LEA must spend an **EQUAL** proportion of the LEA's total subgrant under section **619** of the IDEA as the number of private school children with disabilities aged 3 through 5 who are enrolled by their parents in a private, including **RELIGIOUS**, elementary schools located in the **DISTRICT** served by the LEA, as compared to the **TOTAL** number of children with disabilities in its jurisdiction aged 3 through 5.

LEA Responsibilities

- Agency responsibility for conducting child find activities and determining equitable services (34 CFR §§300.131 –300.132);
- Consultation requirements (34 CFR §300.134);
- Written affirmation of timely and meaningful consultation (34 CFR §300.135);
- Child find activities (34 CFR §300.131);
- Data collection requirements (34 CFR §300.132(c));
- Determination and provision of equitable services (34 CFR §§300.137-300.138);

LEA Responsibilities (cont'd)

- Services plans for children with disabilities receiving equitable services (34 CFR §§300.132(b), 300.137(c) and 300.138(b));
- Permission for delivery of services at the private schools by LEAs, to the extent consistent with law (34 CFR §300.139(a));
- **Determination of the proportionate share of federal IDEA funds to be spent on equitable services (34 CFR §300.133);**
- Non-availability of an individual entitlement of parentally placed private school students to special education and related services (34 CFR §300.137(a)); and
- Complaint procedures for private school officials regarding consultation (34 CFR §300.136).

Calculating LEA Obligation for Proportionate Share

Child Count and the Calculation of Proportionate Share

- After timely and meaningful consultation with representatives of parentally placed private school children with disabilities (consistent with §300.134), determine the number of parentally placed private school children with disabilities attending private schools located in the LEA's boundary.
- **In *Utah*, the LEA must determine the number of parentally-placed private school children with disabilities enrolled on December 1.**
- The LEA must provide the proportionate share of services as agreed upon in the consultation process



***Total IDEA
Allocation***

***Total IDEA-
Eligible Public
and Private
School
Students***

X

Eligible Children
Enrolled by Their
Parents in Private
Schools Located in
the LEA

=

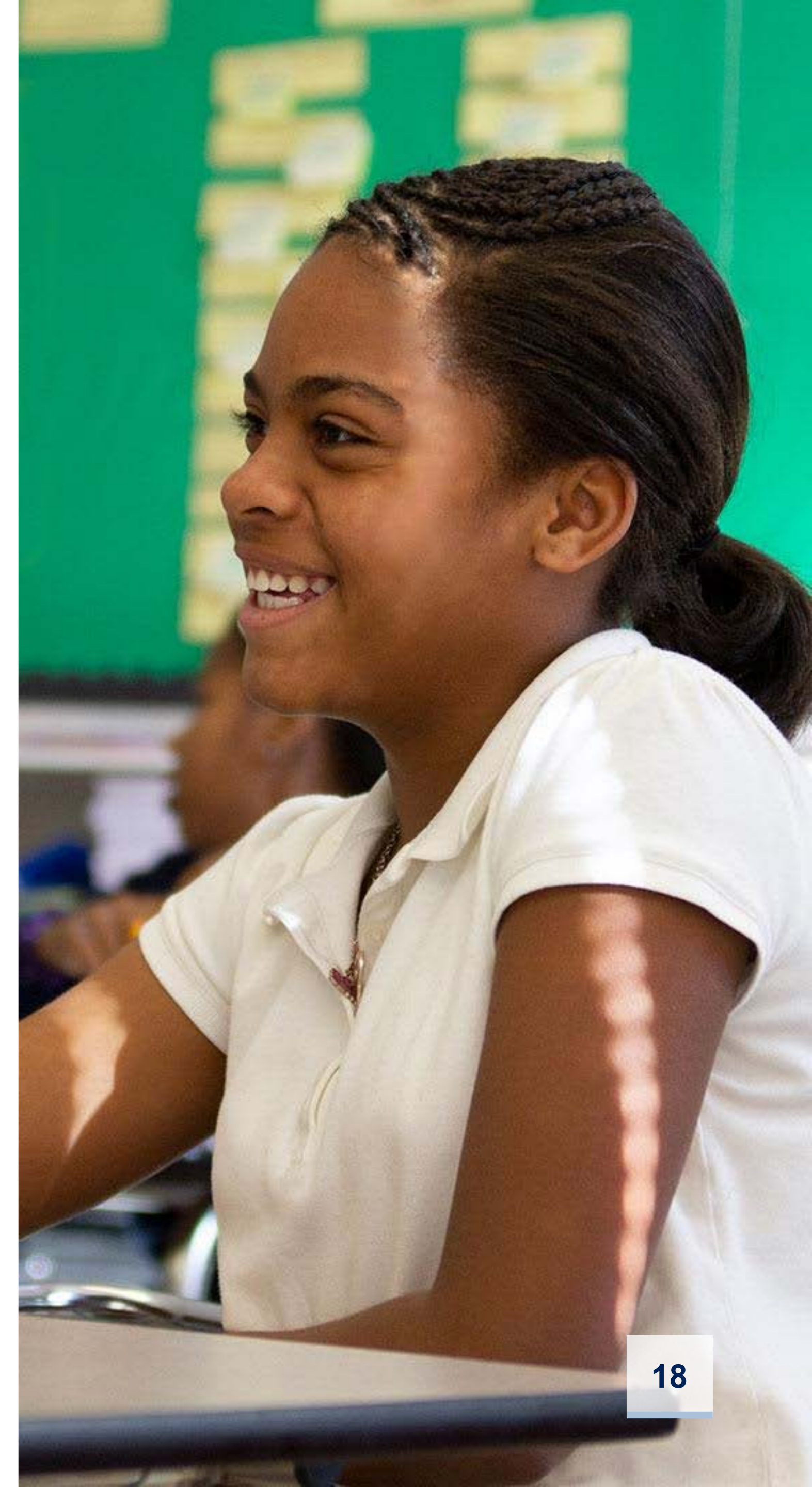
Total
Proportionate
Share for
Parentally Placed
Private School
Children With
Disabilities

Proportionate Share Calculation

Poll Question

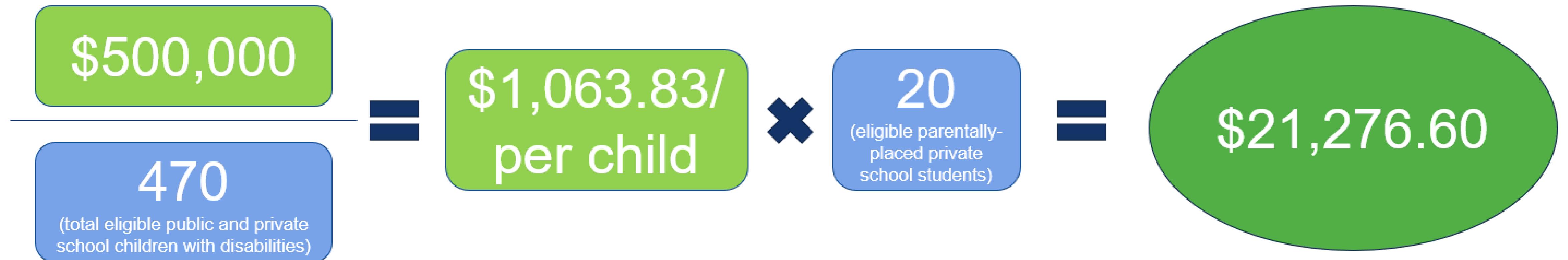
The formula for determining the proportionate share of the LEA's subgrant is based on:

- a. the total number of *eligible* parentally placed children with disabilities attending private schools located in the district
- b. the total number of *served* parentally placed children with disabilities attending private schools located in the district



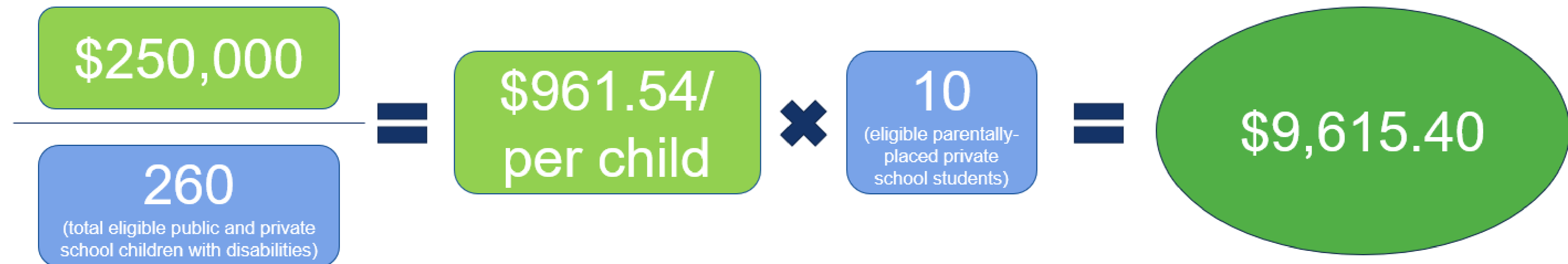
Scenario One

Awesomeness School District has determined through child find and meaningful consultation that there are 20 parentally-placed eligible children with disabilities aged 3-21 in private elementary and secondary schools located within its jurisdiction. This fiscal year the district was allocated \$500,000 through Part B 611 (3-21 years) and has a total of 450 eligible children with disabilities in public schools within the LEA.



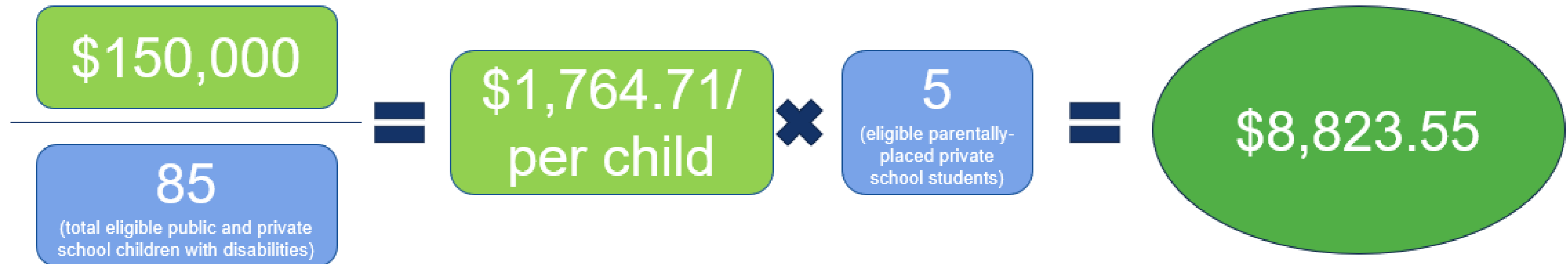
Scenario Two

Sunny Beach School District has determined through child find and meaningful consultation that there are 10 parentally-placed eligible children with disabilities aged 3-21 in private elementary and secondary schools located within its jurisdiction. This fiscal year the district was allocated \$250,000 through Part B 611 (3-21 years) and has a total of 250 eligible children with disabilities in public schools within the LEA.



Scenario Three

Sunny Beach School District has determined through child find and meaningful consultation that there are 5 parentally-placed eligible children with disabilities aged 3-5 in private elementary and secondary schools located within its jurisdiction. This fiscal year the district was allocated \$150,000 through Part B 619 (3-5 years) and has a total of 80 eligible children with disabilities in public schools within the LEA.



State-specific Requirements

USBE

Utah Private School Definition

Under **UT Admin Code R277-426** <https://rules.utah.gov/publicat/code/r277/r277-426.htm#/T2>, a private school or non-public school means a school which is:

- Owned and operated by an individual, a religious institution, a partnership, or a corporation
- Supported primarily by non-public funds and vests the operation and determination of its program with other than publicly-elected or appointed officials;
- Teaches the required subjects on each grade level as designated by the Board for the same length of time as students must be taught in the public schools;
- Properly licensed if so required by the appropriate governmental jurisdiction;
- Complies with any state and local ordinances and codes pertaining to the operation of that type of facility or institution; and
- Possesses a DUNS number.

USBE Proportionate Share Calculation Process

- Each LEA must complete the **Fiscal Proportionate Share Calculation** <https://www.schools.utah.gov/specialeducation/programs/fiscal?mid=5094&tid=2> spreadsheet.
- The spreadsheet must be submitted to USBE with the LEA's IDEA annual application.
- The spreadsheet can be found in the section called **Proportionate Share for Private School Students (Equitable Services)** <https://www.schools.utah.gov/specialeducation/programs/fiscal?mid=5094&tid=2> in the website

Fiscal Proportionate Share Calculation Spreadsheet

Calculation of Proportionate Share of IDEA Part B 3-5 (619) and 3-21 (611) Funds School Children With Disabilities Parentally Placed in Non-Profit Private Schools

Enter Your LEA Name

Complete the following calculation to determine the proportionate amount of IDEA Part B funds to be used for the provision of services for School Children With Disabilities Parentally Placed in Non-Profit Private Schools, age 3-21:

A.	(most recent December 1 child count) — LEA and non-profit private school students with disabilities including those receiving Carson Smith Scholarships	
B.	Enter the number of above students (most recent December 1 child count) who are parentally placed in non-profit private schools including recipients of Carson Smith Scholarships	
C.	Percentage of total (B ÷ A)	#DIV/0!
D.	Total IDEA Part B allocation (611/Schoolage)	
E.	Proportionate amount for (3-21) non-profit private school students (C X D)	#DIV/0!

Complete the following calculation to determine the proportionate amount of IDEA Part B funds to be used for the provision of services for School Children With Disabilities Parentally Placed in Non-Profit Private Schools, age 3-5:

Fiscal Proportionate Share Calculation Spreadsheet (cont.)

A.	Total Count of school students with disabilities, age 3-5, within the LEA (most recent December 1 child count) — LEA and <u>non-profit</u> private school students with disabilities.	
B.	Enter the number of above students who are parentally placed in non-profit private schools.	
C.	Percentage of total (B ÷ A)	#DIV/0!
D.	Total IDEA Part B allocation (619/Preschool)	
E.	Proportionate amount for private non-profit school students (C X D)	#DIV/0!
Total Proportionate amount for (3-21) and (3-5) non-profit school students		#DIV/0!
Total Number of non-profit private students receiving services under an ISP		0

Any of the above amounts remaining as of September 30 must be obligated for the provision of services to parentally placed private school in the next year.

NOTE: The LEA must calculate the proportionate share of IDEA funds before earmarking funds for any coordinated early intervening services (CEIS).

USBE Proportionate Share Monitoring

Each LEA with parentally-placed private school students with disabilities located within the LEA's boundaries is monitored through:

- (1) The review of LEA reimbursement requests with a supplemental private school expenditures report. The supplemental expenditure report must include:
 - The year-to-date amount spent, and
 - A comparison of the amount budgeted in the private school proportionate share spreadsheet and the amount spent to date.
- (2) Fiscal Monitoring **FiCAM Checklist Private Schools Proportionate Share**
<https://www.schools.utah.gov/specialeducation/specialeducation/fiscal/applicationandeligibility/proportionateshare/FiscalProportionateShareFiCAMChecklist.pdf>

USBE Requirements

LEA with private school(s) located within its boundaries must maintain records and provide to USBE:

- The number of parentally-placed private school students evaluated.
- The number of parentally placed private school students determined to be students with disabilities under Part B of the IDEA.
 - This number is determined after the required consultation with representatives of parentally placed private school students with disabilities.
 - The count is conducted on December 1 of each year and is used to determine the proportionate share in the next subsequent year.
- The number of parentally placed private school students served.

Use of Funds



Allowable Use of Funds

- Federal IDEA funds must be expended **first** for services to eligible private school students.
- No child find activities - including initial assessment to determine eligibility - can be assessed to the proportionate share the LEA is required to spend.
 - If you use contracted employees to provide services, the administrative component of the contract may not be used against the private school reserve.

Requirement that funds not benefit a private school

- Funds may not be used to finance existing instructional services or to benefit the private school.
- Funds must be used to meet the special education and related services needs of eligible students and not the needs of a private school or the general needs of the private school students.

Use of Personnel

- Public school personnel may provide services at sites other than the public school if those services are necessary for eligible students and are not normally provided by the private school.
- The LEA may pay for the services of private school personnel only if those services are performed outside of regular hours of duty and the employee is under the supervision and control of the LEA.

Separate Classes Prohibited

IDEA funds may **not** be used to provide separate classes on the basis of school enrollment or religion of the students when the classes are at the same site and the classes include both public and private school students.

Property, Equipment, and Supplies

- The LEA must control and administer any funds used to provide services to eligible private school students.
- The LEA must hold title to and administer materials, equipment, and property purchased with IDEA funds for eligible students.
- Equipment and supplies may be placed in a private school for the duration of time needed by eligible students.

Property, Equipment, and Supplies (cont'd)

- The LEA must ensure that any equipment and supplies placed in a private school are only used for Part B purposes, can be removed from the private school without remodeling the facility.
- The LEA must remove any equipment and supplies when such equipment and supplies are no longer needed for Part B purposes or when removal is necessary to avoid unauthorized use of such items.
- The LEA may not use Part B funds for repairs, minor remodeling, or construction of private school facilities.

Provision for carry-over of unexpended funds

If an LEA has not expended for equitable services all of the funds described in 34 CFR 300.133(a)(1) and (a)(2) by the end of the fiscal year for which Congress appropriated the funds, the LEA must obligate the remaining funds for special education and related services (including direct services) to parentally-placed private school children with disabilities during a carry-over period of one additional year.

[34 CFR 300.133(a)(3)] [20 U.S.C. 1412(a)(10)(A)]

Memory Challenge

Funds must be budgeted and expended from IDEA federal funds.

- A. True
- B. False
- C. Unsure

Memory Challenge (1)

Which item below is unallowable?

- A. Provision of equipment needed by eligible student
- B. Child find activities, including assessment
- C. Paying for the services of private school personnel when services are performed outside of regular hours of duty and the employee is under the supervision and control of the LEA

Memory Challenge (2)

Materials and equipment purchased by the LEA for private school use remains the property of the _____.

- A. LEA
- B. Private school
- C. Unsure

Memory Challenge (3)

The LEA may provide proportionate share funds to the private school to administer the provision of services to eligible private school students.

- A. True
- B. False
- C. Unsure

Questions to Consider



Will the cost meet the educational and related service needs of an eligible student(s) with a disability?



Will the LEA control and administer the proportionate share funds?



Does the cost include child find or assessment?



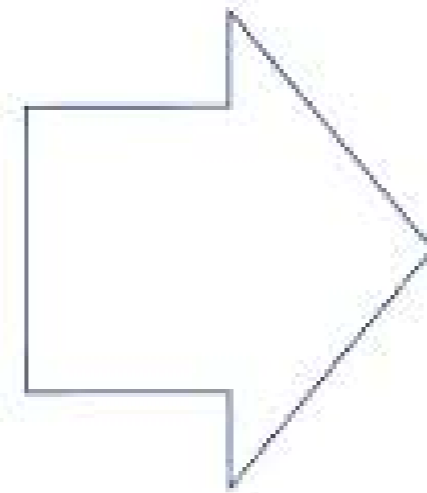
Will the cost benefit the private school, general education students, or finance already existing instructional services?

Test Your Knowledge

Proportionate Share Allowable Use of Funds

Use of Personnel (cont.)

**Costs associated with
use of private school
personnel**



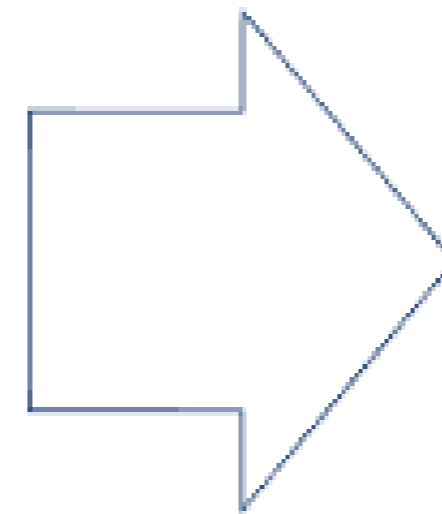
May be allowed

Allowable only if services are performed outside of regular hours of duty and the employee is under the supervision and control of the LEA

34 CFR §300.142(b)

Use of Personnel (cont. 1)

Cost associated with the LEA's Occupational Therapist providing OT services to an eligible student

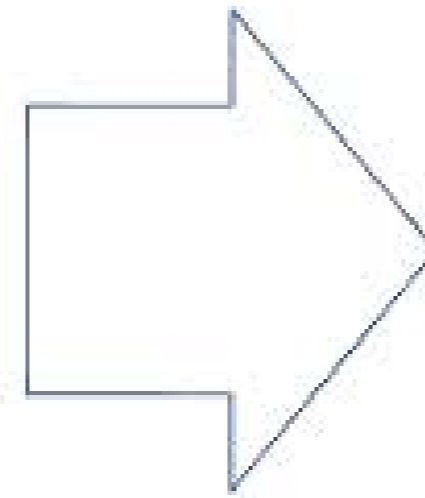


Allowed

Cost allowable if the services are necessary for eligible students and are not normally provided by the private school

Property, Equipment, and Supplies (cont.)

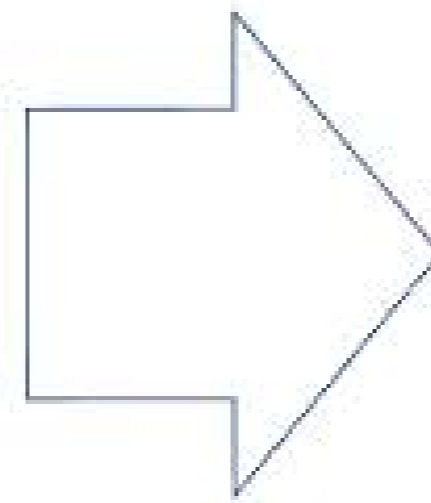
**Cost associated with
the provision of a
communication device
to an eligible student**



Allowed

Training and Professional Development

Cost associated with the provision training to private school personnel in the use of the communication device.

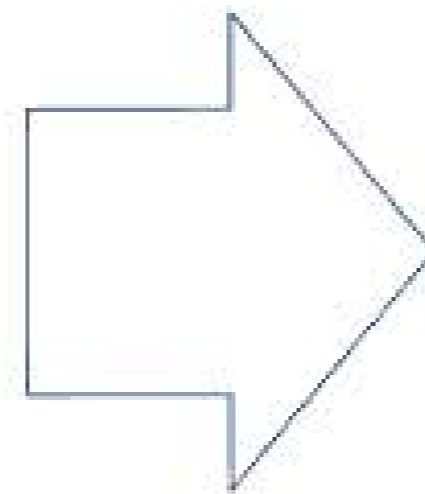


May be allowed

Allowable if this training will help provide services to eligible student with a disability.

Property, Equipment, and Supplies (cont.1)

**Costs associated with
repair of private school
facility**



Not allowed

Proportionate share funds may not be used for repairs, minor remodeling, or construction of private school facilities.

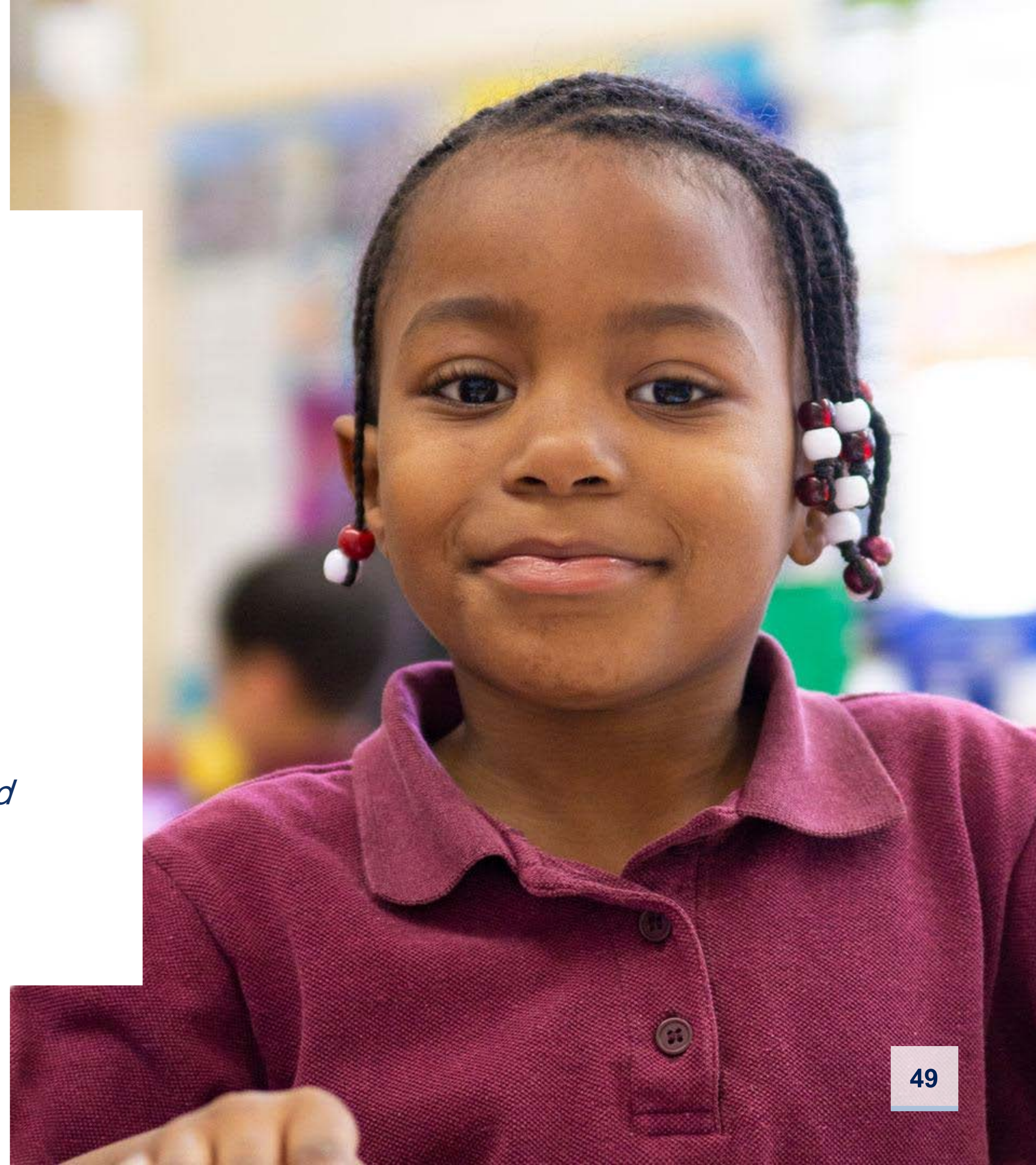
34 CFR §300.144(e)

Common Questions

Questions and Answers

Why is it important to identify the number of parentally placed private school children with disabilities located in the LEA where the private school is located?

An accurate count of the number of eligible private school children with disabilities enrolled by their parents in private schools located in the LEA is needed to calculate the proportionate share of Part B funds that the LEA must expend annually for services for parentally placed private school children with disabilities.



Questions and Answers (1)

Must the proportionate amount of Part B funds be used only for direct services to parentally placed private school children with disabilities? Is it permissible to use funds for this population on other services, such as consultative services, materials, equipment, or training?

IDEA does not require an LEA 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.



Questions and Answers (2)

If an LEA does not expend the entire proportionate share of Part B funds on children with disabilities placed by their parents in a private school, what must the LEA do with those unexpended funds?

If an LEA has not expended all of the proportionate share of its Part B subgrant by the end of the fiscal year for which Congress appropriated the funds, the LEA must obligate the remaining funds for special education and related services to children with disabilities placed by their parents in private schools during a carry-over period of one additional year.

Questions and Answers (3)

If an LEA does not expend the entire proportionate share of Part B funds on children with disabilities placed by their parents in private schools by the end of the carry-over period, should the LEA return the unexpended funds to the SEA to be spent by the SEA or reallocated to another LEA?

No. If, after the carry-over period, the LEA is unable to expend the entire proportionate share and assuming the LEA is in compliance with the child find, consultation, and other requirements related to parentally placed private school children with disabilities in 34 CFR §§300.129 through 300.144, the LEA may use the unexpended funds - at the end of the period during which the funds may be spent on parentally placed private school children - to pay for other allowable Part B expenditures for that same LEA. This situation should be the exception.

Questions and Answers (4)

May an LEA expend more than the proportionate share of Part B funds on children with disabilities placed by their parents in private schools?

Yes. Nothing in the IDEA prohibits an LEA from expending more than the proportionate share. Each LEA is required to spend a minimum amount of its subgrant under Part B of the IDEA for children with disabilities placed by their parents in private schools.

Q & A on Serving Children with Disabilities Placed by Their Parents in Private Schools

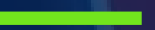
https://sites.ed.gov/idea/files/Private_School_QA_April_2011.pdf



Questions and Answers (cont.)

Now that we have reviewed some of the common questions related to the fiscal requirements of proportionate share, what questions remain?

Additional Resources



Additional Resources (cont.)

- U.S. Department of Education IDEA Topic Areas Website:
<https://sites.ed.gov/idea/regs/b/appendix-b>
- Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (April 2011): https://sites.ed.gov/idea/files/Private_School_QA_April_2011.pdf
- IDEA Provisions Related to Children with Disabilities Enrolled by Their Parents in Private Schools (March 2011): https://www2.ed.gov/admins/lead/speced/privateschools/report_pg2.html
- USBE Proportionate Share for Private School Students (Equitable Services)
<https://www.schools.utah.gov/specialeducation/programs/fiscal?mid=5094&tid=2>
- Evaluation link <https://www.surveymonkey.com/r/9GB3PZ2>

Question (cont.)

How would you rate your knowledge
of proportionate share requirements under IDEA?

- a. Very strong
- b. Strong
- c. Fair
- d. Weak

Thank you

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