



# Private School Proportionate Share

## Special Education Fiscal Requirements



*Supporting Schools and Students to Achieve*

SHERRI YBARRA, ED.S., SUPERINTENDENT OF PUBLIC INSTRUCTION



# Private School Proportionate Share Fiscal Training

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# Agenda – Session Goals



- General Introduction to Parentally Placed Private School Proportionate Share
- Child Find and Child Count
- Meaningful Consultation requirements
- Equitable Services defined
- Service Plans vs. IEP's
- Calculating LEA Obligation for Proportionate Share in the IDEA Part B Application
- Common fiscal questions – Office of Special Education Programs (OSEP) guidance
- Use of Funds
- Resources

# Introduction to Proportionate Funding for Parentally-Placed Private School Children with Disabilities



## **34 C.F.R. § 300.130 Definition of parentally-placed private school children with disabilities.**

The Individuals with Disabilities Education Act (IDEA) requires that the states have in place policies and procedures that ensure that school districts locate, identify, and evaluate all children with disabilities who are enrolled by their parents in private, including religious, elementary and secondary schools that meet the definition of elementary school or secondary school and that a proportionate share of IDEA Part B and Preschool funds is determined and set aside for the purpose of providing services to those private school children.

How do we do this?

# What is *Child Find*?



## 34 CFR 300.111

(a) General. (1) The State must have in effect policies and procedures to ensure that—

- (i) All children with disabilities residing in the State, including children with disabilities who are homeless children or are wards of the State, and children with disabilities attending private schools, regardless of the severity of their disability, and who are in need of special education and related services, are identified, located, and evaluated; and
- (ii) A practical method is developed and implemented to determine which children are currently receiving needed special education and related services.

# § 300.131 Child find details



- (b) **Child find design.** The child find process must be designed to ensure -
  - (1) The *equitable participation* of parentally-placed private school children; and
  - (2) An *accurate count* of those children.
- (c) **Activities.** In carrying out the requirements of this section, the LEA, or, if applicable, the SEA, must undertake activities similar to the activities undertaken for the agency's public school children.
- (d) **Cost.** The cost of carrying out the child find requirements in this section, including individual evaluations, may not be considered in determining if an LEA has met its obligation under [§ 300.133](#).
- (e) **Completion period.** The child find process must be completed in a time period comparable to that for students attending public schools in the LEA consistent with [§ 300.301](#).
- (f) **Out-of-State children.** Each LEA in which private, including religious, elementary schools and secondary schools are located must, in carrying out the child find requirements in this section, include parentally-placed private school children who reside in a State other than the State in which the private schools that they attend are located.



# Child Count Explained



- *Child Count* is an annual, federally required unique count of students with disabilities ages 3-21 who have an active IEP or service plan ***and*** are actively receiving special education and related services through IDEA Part B.
- In Idaho, the count is based on a snapshot in time of the number of active students as of the first Friday in November.

[Special Education Child Count Video Resource on Idaho Training Clearinghouse](#)

# Child Find versus Child Count



## Child Find: 34 C.F.R § 300.131

- Ongoing throughout the year –
- Similar to the activities for public school children
- ***Should include explicit outreach to private schools.***
- Determines children you may provide services to throughout the year
- Residents and non-residents

## [Sample Child Find Announcement](#)



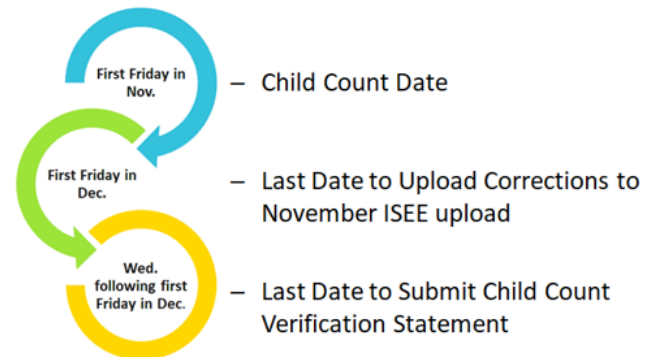
### Sample Child Find Announcement (To be placed on district/program letterhead)

The \_\_\_\_\_ School District, in cooperation with parents and nonpublic school agencies, engages in Child Find services throughout the school year. Child Find activities are

## Child Count: 34 C.F.R § 300.133

- Happens once a year anytime between Oct. 1 and Dec. 1
- Determines the number of students to include for the proportionate share calculation submitted in the subsequent year IDEA grant applications.
- Residents and non-residents

### Child Count - Timeline





# Timely and Meaningful Consultation

## 34 CFR 300.134



### §300.134 Consultation

To ensure timely and meaningful consultation, an LEA, or, if appropriate, an SEA, must consult with private school representatives and representatives of parents of parentally-placed private school children with disabilities during the design and development of special education and related services for the children regarding the following:

- **(a) Child find.** The child find process, including -
  - (1) How parentally-placed private school children suspected of having a disability **can participate equitably**; and
  - (2) How parents, teachers, and private school officials will be **informed of the process**.

# Timely and Meaningful Consultation 34 CFR 300.134 continued sections b and c



- (b) ***Proportionate share of funds.*** The determination of the proportionate share of Federal funds available to serve parentally-placed private school children with disabilities under [§ 300.133\(b\)](#), including the determination of *how the proportionate share of those funds was calculated.*
- (c) ***Consultation process.*** The consultation process among the LEA, private school officials, and representatives of parents of parentally-placed private school children with disabilities, including how the process will operate throughout the school year to ensure that parentally-placed children with disabilities identified through the child find process can meaningfully participate in special education and related services.

# Timely and Meaningful Consultation 34 CFR 300.134 continued



- ***Provision of special education and related services.*** How, where, and by whom special education and related services will be provided for parentally-placed private school children with disabilities, including a discussion of -
  - (1) The types of services, including direct services and alternate service delivery mechanisms; and
  - (2) How special education and related services will be apportioned if funds are insufficient to serve all parentally-placed private school children; and
  - (3) How and when those decisions will be made;
- (e) ***Written explanation by LEA regarding services.*** How, if the LEA disagrees with the views of the private school officials on the provision of services or the types of services (whether provided directly or through a contract), the LEA will provide to the private school officials a written explanation of the reasons why the LEA chose not to provide services directly or through a contract.

# Written Affirmation 34 C.F.R. § 300.135



When timely and meaningful consultation has occurred, the LEA where private elementary schools and secondary schools are located must maintain documentation that the consultation has occurred, including a written affirmation signed by the representatives of the participating private schools, as required by 34 C.F.R. § 300.135. Other examples of documentation may include meeting agendas and written records regarding topics addressed and decisions made.



## Affirmation of Consultation with Private School Officials and Representatives of Parents

P.L. 108-448 INDIVIDUALS WITH DISABILITIES EDUCATION IMPROVEMENT ACT OF 2004 (IDEA, 2004) REQUIRES THAT TIMELY AND MEANINGFUL CONSULTATION OCCUR BETWEEN THE DISTRICT AND PRIVATE SCHOOL REPRESENTATIVES AND REPRESENTATIVES OF PARENTS OF PARENTALLY PLACED PRIVATE SCHOOL STUDENTS WITH DISABILITIES.

We agree that the district provided timely and meaningful consultation regarding the bulleted items above.

### CONTRACT INFORMATION

\_\_\_\_\_  
District Official & Date

\_\_\_\_\_  
Private School Official & Date

\_\_\_\_\_  
District Name & Phone Number

\_\_\_\_\_  
Private School Name & Phone Number

(To be completed annually)

[Affirmation of Consultation with Private School Officials and Representatives of Parents form.](#)

# If written affirmation is not obtained



## § 300.135 Written affirmation.

- (a) When timely and meaningful consultation, as required by § 300.134, has occurred, the LEA must obtain a written affirmation signed by the representatives of participating private schools.
- **(b) If the representatives do not provide the affirmation within a reasonable period of time, the LEA must forward the documentation of the consultation process to the SEA.**

# Provision of Services



§300.132 Provision of services for parentally-placed private school children with disabilities—basic requirement.

- (a) General. To the extent consistent with the number and location of children with disabilities who are enrolled by their parents in private, including religious, elementary schools and secondary schools located in the school district served by the LEA, provision is made for the participation of those children in the program assisted or carried out under Part B of the Act by providing them with *special education and related services*, including direct services determined in accordance with §300.137, unless the Secretary has arranged for services to those children under the by-pass provisions in §§300.190 through 300.198

Note: Parentally placed private school students with disabilities do not have an individual right to receive some or all of the special education and related services that the student would receive if enrolled in a public school. Services offered to parentally placed private school students are determined through the district and *private school consultation process*.



## What are Equitable Services?

- 34 C.F.R. §§ 300.130-300.144 = Federal Provisions Related to Children

With Disabilities Enrolled by Their Parents in Private Schools:

- Services for privately-enrolled children with disabilities
- Public school districts must spend a proportionate share of federal special education entitlement funds on services for eligible parentally-placed private school students attending school in the district.

# IEP ≠ Services Plans



- IEPs must document the provision of FAPE (Free And Appropriate Education) in the LRE (Least Restrictive Environment) from the public school district of residence (state).
- A services plan describes the services provided to a private school student by the public school district of location (federal).
- Each parentally-placed private school child with a disability who has been designated to receive proportionate share services must have a separate services plan written by the public school district

# Proportionate Share of funds §300.133 School Aged IDEA Part B 611 funds



## Calculating LEA Obligation for Proportionate Share

### §300.133 Expenditures.

- (a) Formula. To meet the requirement of §300.132(a), each LEA must spend the following on providing special education and related services (including direct services) to parentally-placed private school children with disabilities:
  - (b) (1) For children *aged 3 through 21*, an amount that is the same proportion of the LEA's total subgrant under section 611(f) of the Act 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, is to the total number of children with disabilities in its jurisdiction aged 3 through 21.

# Proportionate Share of funds §300.133 continued – Preschool IDEA Part B 619 funds



- (2)(i) For children *aged three through five*, an amount that is the same proportion of the LEA's total subgrant under section 619(g) of the Act as the number of parentally-placed private school children with disabilities aged three through five who are enrolled by their parents in a private, including religious, elementary school located in the school district served by the LEA, is to the total number of children with disabilities in its jurisdiction aged three through five.
- (ii) As described in paragraph (a)(2)(i) of this section, children aged three through five are considered to be parentally-placed private school children with disabilities enrolled by their parents in private, including religious, elementary schools, if they are enrolled in a private school that meets the definition of elementary school in §300.13.

# Private School section activation inside the IDEA Part B Application



I certify that the LEA will NOT apply for the available Individuals with Disabilities Education Act 619 (Preschool) funds and 619 (Preschool) ARPA funds.

The school district has determined that there are no private schools located within the boundaries of the district. (If the district checks this box, it is not necessary to complete the private school form. However, if the SDE determines that there are private schools within the district, the district's application may be disapproved)

- If a school district has not checked the box on the District Home Page, indicating that there are no private schools located within the district, this section must be completed. The Private Schools component of the application consists of 2 sections (2-4 tabs):
  - Private Schools
  - Proportionate Share Calculation.

## Private School Calculations for 2021-2022

Private Schools   **School Age Calculation**   Preschool Calculation   ARPA School Age Calculation   ARPA Preschool Calculation

Save

The district has contacted the following private schools located within the district for the purpose of conducting consultations with representatives of the private school and representatives of parents of children with disabilities within the private school for the purpose of provision of special education and related services to children with disabilities enrolled by their parents in private schools. In compliance with IDEA Part B regulations, the district must contact and list here ALL private schools within the district that meet the definition of Elementary or Secondary Schools in 34 CFR Section 300.13 and/or Section 300.36.

Private School	Most Recent Date Contacted by District	Total Current Enrollment (all students)	School representative participated in consultations	Signed Affirmation of Consultation on file	Grades Served	
HOLY ROSARY SCHOOL	6/10/2021	181	Yes	Yes		<input type="checkbox"/> Delete
HOPE LUTHERAN SCHOOL	6/10/2021	61	Yes	Yes		<input type="checkbox"/> Delete

Add School

# Adding your Private Schools to the application



Click the **ADD SCHOOL** button on the Private Schools tab to view the following pop-up:.  
Then, select the school from the drop down, and fill in the sections.

## Private School Calculations for 2021-2022

Private Schools	School Age Calculation	Preschool Calculation	ARPA School Age Calculation	ARPA Preschool Calculation
Private School	--Select School--			
Most Recent Date Contacted by District (mm/dd/yyyy)	<input type="text"/>			
Total Current Enrollment (all students)	<input type="text" value="0"/>			
Number of students identified as eligible for special ed or related services	<input type="text" value="0"/>			
A school representative participated in consultations	<input type="radio"/> Yes <input type="radio"/> No			
Signed Affirmation of Consultation on file	<input type="radio"/> Yes <input type="radio"/> No			
<input type="button" value="Save"/> <input type="button" value="Cancel"/>				

## Private School Calculations for 2021-2022

Private Schools	School Age Calculation	Preschool Calculation	ARPA School Age Calculation	ARPA Preschool Calculation
Private School	--Select School--			
Most Recent Date Contacted by District (mm/dd/yyyy)	ACADEMY RANCH(1273)			
Total Current Enrollment (all students)	ACORN LEARNING CENTER(0680)			
Number of students identified as eligible for special ed or related services	ADVENTIST CHRISTIAN SCHOOL(0974)			
A school representative participated in consultations	Alacca Christian Academy(4451)			
Signed Affirmation of Consultation on file	All Saints Catholic School( )			
<input type="button" value="Save"/> <input type="button" value="Cancel"/>				

- ALL SAINTS CATHOLIC SCHOOL(0939)
- Ambrose School(4452)
- ARROWROCK CLASSICAL ACADEMY(9024)
- ARTS WEST SCHOOL(0880)
- BEACON SCHOOL - SDA(0938)
- Bishop Kelly High School( )
- BISHOP KELLY HIGH SCHOOL(0270)
- BOISE CHRISTIAN SCHOOL(9023)
- BOISE VALLEY SDA(0906)
- BOULDER CREEK ACADEMY(0876)
- Burley Christian Academy(4453)
- CALDWELL SEVENTH DAY ADVENTIST(0925)
- CALVARY CHAPEL CHRISTIAN SCHOOL(0992)
- CALVARY CHAPEL CHRISTIAN(0991)



# Private School information required



- Most Recent Date Contacted by District Enter the date that the district contacted the private school for the purpose of initiating a consultation.
- Total Current Enrollment Enter the Total Current Enrollment of the school.
- THIS IS FOR ALL STUDENTS, NOT ONLY STUDENTS WHO MAY BE ELIGIBLE FOR SPECIAL EDUCATION SERVICES.
- The SDE has no means of obtaining enrollment information from private schools, so it is up to each district to obtain a current, accurate enrollment number from each private school reported. This number will be used in calculating your district's allocation amount in the subsequent year.

## Private School Calculations for 2021-2022

Private Schools	School Age Calculation	Preschool Calculation	ARPA School Age Calculation	ARPA Preschool Calculation
Private School	--Select School--			
Most Recent Date Contacted by District (mm/dd/yyyy)	<input type="text"/>			
Total Current Enrollment (all students)	<input type="text" value="0"/>			
Number of students identified as eligible for special ed or related services	<input type="text" value="0"/>			
A school representative participated in consultations	<input type="radio"/> Yes <input type="radio"/> No			
Signed Affirmation of Consultation on file	<input type="radio"/> Yes <input type="radio"/> No			
<input type="button" value="Save"/> <input type="button" value="Cancel"/>				

# Non-Eligible calculations



- Report only those schools that meet the definition of an Elementary or Secondary, non-profit school. To report a preschool or kindergarten, it must be a part of a school that includes grade 1 or above.
- Do not report:
  - For-profit private schools
  - Free-standing preschools
  - Free-standing kindergartens.

# Proportionate Share calculation example



## Calculation Example:

- Count of aged 3-21-year-olds Parentally Placed Private School Children (PPPSC) in district XYZ in FY2020-2021=10
- Child count of publicly enrolled children with disabilities in district XYZ in FY2020-2021=90
- Total number of eligible children in district XYZ in FY2020-2021=100
- % of PPPSC eligible children in FY2020-2021=10%
- District XYZ's 2021-2022 Allocation of IDEA Part B funds = \$120,000
- 10% of \$120,000 = proportionate share for PPPSC = \$12,000

# School Aged Private School Calculations inside the IDEA Part B application



- Proportionate Share Calculation In line A of the first calculation, enter the total count of children with disabilities from the district's most recent child count (including Parentally-Placed Private School Children (PPPSC)) all ages 3-21.
- In line B enter the number of PPPSC, ages 3-21, from the district's most recent child count.
- The system will automatically calculate the amount to be set aside from Part B School Age funds for services to PPPSC ages 3-21. The calculated amount will automatically be entered on the Part B School Age Budget form.

## Private School Calculations for 2021-2022

Private Schools | **School Age Calculation** | Preschool Calculation | ARPA School Age Calculation | ARPA P

### Calculation of proportionate IDEA Part B School Age funds for private school students with disabilities

Complete the following calculation to determine the proportionate amount of IDEA Part B School Age funds to be used for the provision of services to parentally placed private school children with disabilities, ages 3-21

A.	Total count of children with disabilities, ages 3-21, enrolled in district public schools from the November 1, 2020 child count	3116
B.	Count of eligible parentally placed private school students, ages 3-21, as reported on the November 1, 2020 child count.	9
C.	Percentage of total - $B/(A+B)$	0.29 %
D.	School Age Allocation for 2021-2022	\$4,891,826
E.	Proportionate amount for private school students - $C \times D$	\$14,087

Any of the above amounts remaining as of 9/30/2022, must be obligated for the provision of services to parentally placed private schools in the next year.

# PreSchool Aged Private School Calculations



- If any of the above PPPSC were ages 3-5:
- In line A of the second calculation, enter the total count of children with the disabilities from the district's most recent child count (including Parentally-Placed Private School Children,) ages 3-5 only.
- In line B enter the number of PPPSC, ages 3-5 only, from the district's most recent child count.
- The system will automatically calculate the amount to be set aside from Preschool funds for services to PPPSC ages 3-5. The calculated amount will automatically be entered on the Preschool Budget form.

## Private School Calculations for 2021-2022

Private Schools    School Age Calculation    **Preschool Calculation**    ARPA School Age Calculation    ARPA Preschool Calculation

### Calculation of proportionate IDEA Part B Preschool funds for private school students with disabilities

Complete the following calculation to determine the proportionate amount of IDEA Part B Preschool funds to be used for the provision of services to parentally placed private school children with disabilities, ages 3-5

A.	Total count of children with disabilities, ages 3-5, enrolled in district public schools from the November 1, 2020 child count	318
B.	Count of eligible parentally placed private school students, ages 3-5, as reported on the November 1, 2020 child count.	4
C.	Percentage of total - $B/(A+B)$	1.24 %
D.	Preschool Allocation for 2021-2022	\$213,831
E.	Proportionate amount for private school students - $C \times D$	\$2,656

Any of the above amounts remaining as of 9/30/2022, must be obligated for the provision of services to parentally placed private schools in the next year.

# Private School Budgets in the IDEA Part B Application



## Private Schools

- If the district or LEA intends to set-aside IDEA Part B funds for Private Schools, these pre-determined budgets should be completed prior to completing the Budget sections. Any amounts budgeted here will be automatically entered on the current year corresponding Budget as a line item amount.
- For more information about the IDEA requirements for Parentally-placed Private School Children, refer to the [IDEA Part B Funding Manual](#) and Chapter 9 of the Special Education Manual.

Note: This section of the application is not activated for charter school LEAs.

### Part B School Age Budgets

Prior Year Expenditures Budget Admin Review

Save

- District Home
- CCEIS Budget
- SchoolWide Programs
- Private Schools
- School Age Budgets
- Preschool Budgets
- ARPA School Age Budgets
- ARPA Preschool Budgets
- State and Local Maintenance of Effort
- Excess Cost Calculation
- Comments
- Submit/Assurance
- Self-Assessment Checklist



# Keeping track of your Private School Expenditures



As part of fiscal compliance, and accountability, LEA's must budget, and track Private School expenditures.

- Best practice would be to assign a specific project code, or sub area section of your accounting code specifically for Private School expenditures.
- You should be able to demonstrate to the object level of the account code, for what type of item the expense is tied to.

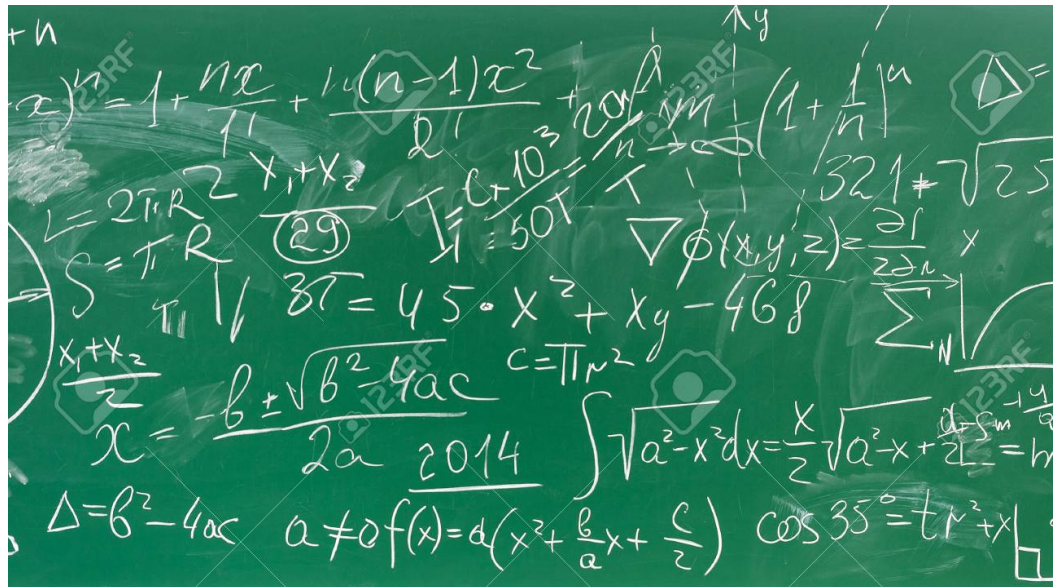
Example: Payroll, vs. mileage.



# Costs associated with time of services



How do I code time, or associate a dollar figure with the time our staff may have provided services to students on a service plan at private schools?



# Calculating Service Plan time costs



You can calculate the cost of the time from service dates and journal entry to the Private School coding, as appropriately tied to a provided activity.

**Example:** Speech Language Pathologist (SLP) “A” provided 1 hour of services to student “X” and private school #1. The hourly rate for SLP “A” is \$43/hour (including associated payroll costs). On a regular basis, the hours of provided services are collected, and an appropriate journal entry is made.



# Time served equals dollars spent



How does Accounting get these numbers?

Possible solutions include:

- Time sheet or other payroll time transfer form
- Service delivery tracking sheet



# Keeping track of your Private School Expenditures – example for accounting



- An example of a time/services log to give to accounting, which should correspond to the Service plan specific services outlined.

Private School Location	Staff which Provided Service	Service Plan ID#	Services Provided	Date Service Provided:	Time served	Transportation/miles
St. Mary's	SLP Jennie Woods	43	Speech	10/1/2021	60 min	12
St. Mary's	SLP Jennie Woods	44	Speech	10/5/2021	60 min	12
St. Mary's	SLP Jennie Woods	49	Speech	10/14/2021	60 min	12

## SP SERVICES

34 CFR 300.132

The information below is a summary of the student's program/services, including when services will begin, where they will be provided, who will be responsible for providing them, and when they will end.

Special Education and/or Related Service 34 CFR 300.320(a)(4)	Title of Professional Staff Responsible 34 CFR 300.320(a)(4)	Frequency of Special Education/Related Services 34 CFR 300.320(a)(7) Use ONE column only per identified service			Location 34 CFR 300.320(a)(7)	Date 34 CFR 300.320(a)(7)	
		Per Day	Per Week	Per Month		Start	End
<b>Total Amount of Time (minutes):</b>							

• This should tie to the Service Plan form

## Optional Statement of Service Delivery:

34 CFR 300.320

# Reporting your Private School Expenditures in the IDEA Part B application



Why do I need to track the fiscal expenses separately?

- In the IDEA Part B expenditures sections, you will be required to submit a fiscal report of your private school proportionate share expenditures.

## IDEA Part B School Age Budget Expenditures for 2020-2021

IFARMS Obj. Code	Description	Amount Budgeted	Amount Expended as of 6/30/2021
521-100	Salaries - Teachers and Aides	\$560,399	\$548,533
521-200	Benefits - Teachers and Aides	\$235,751	\$235,372
521-300	Purchased Services	\$0	\$0
521-400	Supplies	\$0	\$0
	Private School Proportionate Share <i>Please attach Private School Proportionate Share detailed expenditure report by object code</i> Current Files (check to delete) <input type="checkbox"/> <a href="#">Ledger.xlsx</a> <a href="#">Add File</a>	\$15,227	\$6,503
	Private School Proportionate Share Carryover <i>*not included in totals</i>	\$11,846	\$0



# Expenditures 34 C.F.R. §§ 300.133



- Each Local Education Agency (LEA) must spend its calculated IDEA proportionate share amount each year from the IDEA Part B funds.
- If the LEA cannot expend all of the funds, the unfulfilled part of the obligation will be carried over and expended in the next fiscal year, independent of that new year's proportionate share calculation.
- Funds **should** be spent by the end of the second fiscal year.
- There is a carry over proportionate share field in the budget section of the IDEA Part B application.
- State and local funds may only supplement, not supplant. *34 C.F.R. § 300.133(d)*.

# Eligible Expenditures



- **Direct Student Services**
  - Costs of providing special education and related services
    - IDEA encourages on-site services or
    - If off-site, may include transportation\*
- **Indirect Student Services**
  - Consultative services
  - Assistive technology

# Non-Allowable Expenditures:



## Not eligible for meeting proportionate share obligation

- Child find activities
- Special education evaluations
- Administrative costs – clerical, director, etc.
- Remodeling or repairs of private school facilities.
- Paying salaries of private school staff for part of their regular duties.
- Supports for students *without* disabilities.

[§300.141 Requirement that funds not benefit a private school](#)

# New Proposed Guidance from OSEP: Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES  
OFFICE OF SPECIAL EDUCATION PROGRAMS

## PROPOSED GUIDANCE

OSEP QA 21-03

### QUESTIONS AND ANSWERS ON SERVING CHILDREN WITH DISABILITIES PLACED BY THEIR PARENTS IN PRIVATE SCHOOLS

Revised December 2020

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## Questions and Answers On Serving Children With Disabilities Placed by Their Parents at Private Schools

# Common LEA Questions #1



- Question N-2: Which children must an LEA count in order to calculate the proportionate share?
- Answer: All children who have been evaluated and found eligible for special education and related services—not solely those children who receive services through an IEP or services plan—must be included in the count to calculate the proportionate share. See 34 C.F.R. §§ 300.132(c) and 300.133(c). As described in 34 C.F.R. § 300.133(a), each LEA must determine the total number of private school children with disabilities who are enrolled by their parents in private elementary and secondary schools located in the LEA, and the total number of children with disabilities enrolled in public and private elementary and secondary schools located in the LEA in order to calculate the proportionate share of IDEA Part B funds that must be expended on equitable services.

# Common LEA Questions #2



- Question O-4: May an LEA expend more than the amount of its IDEA Part B funds designated to be spent on equitable services for children with disabilities placed by their parents in private schools?
- Answer: Yes. As discussed in the response to Question D-3, nothing in the IDEA prohibits an LEA from expending more than the proportionate amount of IDEA Part B funds designated to be spent on equitable services. Each LEA is required to spend a minimum amount of its subgrant under IDEA Part B for children with disabilities placed by their parents in private schools. As long as the LEA meets all the other requirements of the IDEA, including providing FAPE to children with disabilities, it is permissible for an LEA 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. In addition, as referenced in Question D-4 and provided in 34 C.F.R. § 300.133(d), State and local funds may be used to supplement, but not supplant, the LEA's proportionate share of IDEA Part B funds required to be expended on children with disabilities placed by their parents in private schools.

# Common LEA Questions #3



- Question O-6: 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, may the LEA return the unexpended funds to the SEA to be spent by the SEA or reallocated to another LEA?
- Answer: 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. We emphasize that it is the clear intent of the Act that LEAs spend these funds on providing special education and related services to parentally placed private school children with disabilities, as provided in 34 CFR §§300.129 through 300.144. Therefore, if the LEA is not in compliance with these requirements and has not expended the funds on parentally placed private school children, the LEA must return the funds to the U.S. Department of Education.



# Common LEA Questions #4



- Question O-2: May an LEA use IDEA Part B funds that are required to be expended on equitable services to make payments directly to a private school?
- Answer: No. IDEA Part B funds for equitable services *may not be paid directly to a private school*. Under 34 C.F.R. § 300.144(a), a public agency must control and administer the funds used to provide special education and related services to parentally-placed private school children with disabilities. Under 34 C.F.R. § 300.141, an LEA may not use IDEA Part B funds to finance the existing level of instruction in a private school, and such funds may not be used for meeting the needs of a private school or the general needs of the students enrolled in the private school. The LEA must use the proportionate share of IDEA Part B funds to meet the special education and related services needs of parentally-placed private school children with disabilities.

# Technology questions #5



- Question: May an LEA use proportionate share funds to provide software or technology that the students with services plans could benefit from?
- Answer: Yes, if it is part of the equitable services plan. See §300.144(b) Property, equipment, and supplies. (b) The public agency may place equipment and supplies in a private school for the period of time needed for the Part B program. (c) The public agency must ensure that the equipment and supplies placed in a private school— (1) Are used only for Part B purposes; and (2) Can be removed from the private school without remodeling the private school facility

# Common LEA Questions #6



- Question O-8: Are States required to monitor an LEA's expenditures of IDEA Part B funds to meet the requirements for equitable services?
- Answer: Yes. As required by 34 C.F.R. §§ 300.149(a) and 300.600(b)(2), the SEA is responsible for ensuring that LEAs meet all program requirements under Part B of the IDEA. This includes the requirement that an LEA expend the proportionate share of IDEA Part B funds on providing special education and related services to parentally-placed private school children with disabilities in accordance with 34 C.F.R. §§ 300.129 through 300.144.

# Fiscal Monitoring Findings



- Calculation based on students served, not those who are eligible
- Not reporting identified private school children through the IDEA Part B application, thus not calculating a proportionate share
- Not expending proportionate share
- Not offering timely/meaningful consultation
- Not keeping track of meaningful consultation
- Spending the proportionate share on inappropriate activities such as Child find

# New Tools and Resources



The National Center for Systemic Improvement (NCSI) provides differentiated support through Universal, Targeted, and Intensive technical assistance to support SEAs to best use their general supervision and professional development systems to establish and meet high expectations for every student with a disability.

WestEd, and NCSI is a partner to states and they have created an amazing tool called the [Proportionate share tracker](#).

# Private School Proportionate Share Tracker



- This tracker is designed as a tool to LEA's for keeping track of your contacts, schools, and allocations

Details for Each Private Elementary and Secondary School Located in the LEA							
Private School Details					Proportionate Share Calculation (note the per-school amounts are for information only, the LEA is not obligated to spend a specific amount in each school)		
Private School Name	Private School Address	Private School Representative Name	Private School Representative Phone Number	Private School Representative Email Address	School Count (3-21) (Total enrolled and eligible, not	School Count (3-5) (Total enrolled and eligible, not served)	Total Proportionate Share
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -

# Proportionate Share Tracker continued



- This is also a great resource to organize your written affirmation, and keep track of it.

Current Year Child Find Data Collected				Meaningful Consultation				
Child Find Activities Conducted	Number of Children Evaluated	Number of Children Eligible	Number of Children Served under a Services Plan	Status	Meaningful Consultation Date(s)	Representative for Parents Participated?	Written affirmation obtained? (date)	Link to Written Affirmation, Documentation, and Other Supporting Evidence



# Idaho Special Education Support & Technical Assistance (Idaho SESTA) Resource



- [Private School Quick Guide](#) developed by SESTA
- You can find it under Special Education Manual, Chapter 9.

PRIVATE SCHOOLS QUICK GUIDE		
<p><b>CHILD FIND</b></p> <p>The district shall have an ongoing <b>Child Find</b> system to locate, identify, and evaluate all students with disabilities ages three (3) through twenty-one (21) who are <b>educated within the district's geographic boundaries</b>.</p> <p>– Idaho Special Education Manual, Chapter 9, Section 2C</p>		
<p><b>Which District:</b> District where private school is located</p>	<p><b>Obligation:</b> Child Find</p>	<p><b>Under What Circumstances:</b> All circumstances</p>
<p>Parents can also request that the <b>district of residence</b> evaluate their student. <b>Both districts</b> would share Child Find responsibilities.</p> <p>– Idaho Special Education Manual, Chapter 9, Section 2C</p>		
<p><b>Which District:</b> Both. District of residence <b>and</b> district where private school is located</p>	<p><b>Obligation:</b> Child Find</p>	<p><b>Under What Circumstances:</b> If parent requests evaluation by district of residence</p>
<p>The <b>district of residence</b> would have <b>Child Find</b> responsibilities for students placed in <b>for-profit schools</b> and for children <b>aged three (3) through five (5)</b>.</p> <p>– Idaho Special Education Manual, Chapter 9, Section 2C</p>		
<p><b>Which District:</b> District of residence</p>	<p><b>Obligation:</b> Child Find</p>	<p><b>Under What Circumstances:</b> For-profit private schools; children aged 3-5</p>
<p><b>PROVISION OF SERVICES</b></p> <p>Private school students with disabilities may receive a different amount of services than public students with disabilities.; they are not entitled to every service or the amount of service that they would receive if enrolled in public school.</p> <p>– Idaho Special Education Manual, Chapter 9, Section 2E</p>		

OFFER OF FAPE		
<p>The <b>district of residence</b> shall offer to make <b>FAPE</b> available upon enrollment in a district public school. The district of residence must develop an IEP for the student who is parentally placed in a private school unless the parent makes clear an intent not to consider public school enrollment. The district has no obligation to implement that IEP unless the student enrolls in the public school</p> <p>– Idaho Special Education Manual, Chapter 9, Section 2E.2a</p>		
<p><b>Which District:</b> District of residence</p>	<p><b>Obligation:</b> Offer FAPE through an IEP</p>	<p><b>Under What Circumstances:</b> Unless parent makes clear the intention <b>not</b> to enroll the student in private school.</p>
<p>If the parent chooses not to enroll the student in the district of residence and designated funds are available in the <b>district in which the private school is located</b>, a meeting will be held to <b>develop a Services Plan (SP)</b>. The meeting will include a representative of the private school to develop a SP. The SP is developed by the same members that would constitute the IEP team.</p> <p>– Idaho Special Education Manual, Chapter 9, Section 2E.2b</p>		
<p><b>Which District:</b> District where private school is located</p>	<p><b>Obligation:</b> Services Plan (SP)</p>	<p><b>Under What Circumstances:</b> If the parent chooses <b>not</b> to enroll the student in the district of residence.</p>

PROPORTIONATE SHARE OF FUNDS		
<p>IDEA requires school districts to <b>dedicate at least a proportionate share of funds</b> received under Part B to provide services for parentally placed students with disabilities who attend <b>private schools within the boundaries of the district</b>, regardless of the district, regardless of their place of residence. To determine this proportionate amount, the district shall first determine the number of these private school students through the <b>Child Find</b> activities developed in the consultation process with private school representatives. – 34 CFR §§300.130 through 300.148.</p> <p>– Idaho Special Education Manual, Chapter 9, Section 2G</p>		
<p><b>Which District:</b> District where private school is located</p>	<p><b>Obligation:</b> Set aside proportionate share for eligible students enrolled in private school.</p>	<p><b>Under What Circumstances:</b> If the parent chooses <b>not</b> to enroll the student in the district of residence.</p>

DETERMINING PROPORTIONATE SHARE FUNDING		
<p>The number of parentally placed private school students is divided by the total (public and private) number of students with disabilities in the district to arrive at the percentage of private school students with disabilities. This percentage is then applied to the total funding received by the district under Part B grants Section 611 (ages three (3) to twenty-one (21) and Section 619 (ages three (3) to five (5) to determine the district's obligation. The <b>calculation of the proportionate share</b> for the current year is based on the annual count of the number of parentally placed private school children with disabilities that was conducted in the previous year and reported in the IDEA Part B and Preschool application for the current year</p> <p>–Idaho Special Education Manual, Chapter 9, Section 2G, b-e</p>		
<p><b>Which District:</b> District where private school is located</p>	<p><b>Obligation:</b> The private school child find count between all private schools in the district is totaled and used to determine the calculation of Private School Proportionate Share of funding.</p>	<p><b>Under What Circumstances:</b> Each year as part of the IDEA Part B and Preschool application.</p>
PROPORTIONATE SHARE EXPENDITURES FOR PRIVATE SCHOOL STUDENTS		
<p>The cost of carrying out the child find requirements in this section, including individual evaluations, may not be considered in determining if a district of residence has met its obligation under 34CFR 300.133. Each year, in the annual IDEA Part B and Preschool Application, <b>each district with private schools within its jurisdiction</b> must <b>report the actual expenditures for services</b> from the prior fiscal year. They must also attach an expenditure report for verification. Any amount that remains unspent must be carried over into the second year of the grant cycle for the purpose of providing services to PPPSC. (34CFR § 300.133(a)(3)). The district may place equipment and supplies that are purchased with Part B funds in a private school for a period of time needed for a program for eligible students with disabilities. The district may use Part B funds to pay an employee of a private school to provide services to students with disabilities when the employee performs the services outside of his or her regular hours of duty; and under public supervision and control.</p> <p>– Idaho IDEA Part B Funding Manual, Pages 36-37</p>		
<p><b>Which District:</b> District where private school is located</p>	<p><b>Obligation:</b> Report actual expenditures for services, not including the cost of child find requirements.</p>	<p><b>Under What Circumstances:</b> Each year as part of the IDEA Part B and Preschool application.</p>

# Other Idaho State Department of Education Special Education Private School resources



There are many additional resources under [Special Education Manual, Chapter 9](#)

Chapter 9 - Private School Students	
Resource	Posted
<a href="#">Affirmation of Consultation with Private School Officials and Reps of Parents</a>	October 6, 2020
<a href="#">Private School or Facility Application Checklist of Required Documents</a>	August 10, 2021
<a href="#">Dual Enrollment Q&amp;A</a>	July 14, 2020
<a href="#">Home Programs and IDEA Q &amp;A</a>	February 18, 2021
<a href="#">OSEP Q&amp;A Private School Proposed Guidance</a>	August 10, 2021
<a href="#">Private School or Facility Application Packet</a>	August 10, 2021
<a href="#">Private School Approval Procedures</a>	August 10, 2021
<a href="#">Private School Quick Guide</a>	September, 2021

There are also linked resources under the fiscal page, in the [Private School Proportionate Share](#) section

Private School Proportionate Share	
<a href="#">Affirmation of Consultation with Private School Officials and Reps of Parents</a>	
<a href="#">Idaho Private Schools</a>	
<a href="#">OSEP Q&amp;A Private School Proposed Guidance</a>	
<a href="#">Private School Proportionate Share Fiscal Overview</a>	
<a href="#">Private School Quick Guide</a>	
<a href="#">Service Plan</a>	
<a href="#">SPED Manual Chapter 9: Private School Students</a>	

- **Children in Private Schools (34 C.F.R. § 300.129)**
  - 34 C.F.R. Section 300.129 State responsibility regarding children in private schools.
- **Children With Disabilities Enrolled by Their Parents in Private Schools**
  - 34 C.F.R. Section 300.130 Definition of parentally-placed private school children with disabilities.
  - 34 C.F.R. Section 300.131 Child find for parentally-placed private school children with disabilities.
  - 34 C.F.R. Section 300.132 Provision of services for parentally-placed private school children with disabilities - basic requirement.
  - 34 C.F.R. Section 300.133 Expenditures.
  - 34 C.F.R. Section 300.134 Consultation.
  - 34 C.F.R. Section 300.135 Written affirmation.
  - 34 C.F.R. Section 300.136 Compliance.
  - 34 C.F.R. Section 300.137 Equitable services determined.
  - 34 C.F.R. Section 300.138 Equitable services provided.
  - 34 C.F.R. Section 300.139 Location of services and transportation.
  - 34 C.F.R. Section 300.140 Due process complaints and State complaints.
  - 34 C.F.R. Section 300.141 Requirement that funds not benefit a private school.
  - 34 C.F.R. Section 300.142 Use of personnel.
  - 34 C.F.R. Section 300.143 Separate classes prohibited.
  - 34 C.F.R. Section 300.144 Property, equipment, and supplies.

# Questions???





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