Proportionate Share for Parentally Placed Students Enrolled in Private Schools

PROCEDURES

Regulatory Citations

Expenditures: IDEA 34 CFR 300.133

- Each LEA must spend an amount the same proportion of the LEA's total subgrant on parentally-placed private school children with disabilities after timely and meaningful consultation.

Procurement: EDGAR 34 CFR 80.20(b).6

- Accounting records must be supported by cancelled checks, paid bills, payrolls, time and attendance records, contract and subgrade award documents, etc.

Use of Personnel: IDEA 34 CFR 300.142

- The LEA may use funds to the extent necessary to provide services to parentally place children with disabilities if those services are not normally provided by the private school.

Property, Equipment, and Supplies: IDEA 34 CFR 300.144

- The LEA may place equipment in a private school for the time needed for the Part B program if it is only used for Part B purposes and can be removed.

Eligible Expenditures: IDEA 34 CFR 300.131

- The LEA may not count any expenditure necessary for child find activities.

Eligible Expenditures: OSERS April 2011 Q&A

- The LEA may not count any expenditure necessary for administrative personnel.

Eligible Expenditures: OMB Circular A-87

- The LEA may not count any expenditure included in the LEA's federal indirect cost rate.

Proportionate Share

- Private School consultation forms will be sent to appropriate individuals in spring of the school year by the SWWC Service Cooperative.
- Special education service providers will turn in their Proportionate Share Documentation Forms to the business office in their district.
- The Business Manager will determine the amount of federal dollars allocated to private school students in each district on the MDE Proportionate Share report:
    - http://education.state.mn.us
    - Click on Data Center
    - Click on Data Reports and Analytics
    - Scroll down to School Finance and select Minnesota Funding Report (MFR)
    - Select STATEWIDE (9999-99) as the district
    - Choose Special Education for the Category
    - Select the appropriate year

SOUTHWEST WEST CENTRAL SERVICE COOPERATIVE
SWWC
Education & Administrative Resources

- Select the Special Education Proportionate share for Parentally Placed Students in Private Schools

- The Business Manager will review the Proportionate Share Documentation of service providers in districts with an amount in the proportionate share and determine a percent of the service providers' time spent on private school students.
- The Business Manager will refer to the total salary and benefits for each of those service providers and determine a dollar amount for each of those individuals until he/she reaches the dollar amount required (unless additional is needed due to carryover from the previous year).

June

- The Business Manager will do a journal entry for each of those service provider's salaries to record the proportionate share amount to federal dollars (Finance 619 or 620).
- The carryover amount will be noted for the next year. (In a rare exception, the funds can be returned to the LEA if they are not expended the previous year. For example, if in 2013-14 there was one home schooled child identified as having a disability in the Pipestone Area Schools District. That child received only minimal amounts of speech and language services. The following year the child did not meet criteria or moved out of the district; therefore, there were no parentally placed private school children, then the amount could be returned the following year.)