

**Fiscal Accountability Requirements  
Proportionate Share for Parentally-Placed Private School Children  
– Clarification of Regulations**

Kansas defines a private school as: "an organization which regularly offers education at the elementary or secondary level, which is exempt from federal income taxation under section 501 of the federal internal revenue code of 1954, as amended, which conforms to the civil rights act of 1964, and attendance at which satisfies any compulsory school attendance laws of this state" (K.S.A. 72-5392(c)). The definition of private schools includes parochial schools.

Regulation	Clarification
<p><b>#1 34CFR § 300.133(a)(3)</b></p> <p>(3) If an LEA has not expended for equitable services all of the funds described in paragraphs (a)(1) and (a)(2) of this section 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.</p>	<p>LEAs will submit a final report of proportionate share expenditures. This expenditure report is included within the LEA Application, Part I due on October 31 annually.</p> <p>Expenditures to serve parentally placed private school children who are 'gifted only' may not be used toward meeting this requirement.</p> <p>The cost of carrying out child find activities, which includes individual evaluations of private school children, must not be considered in meeting the proportionate share requirement.</p>
<p><b>#2 34CFR § 300.133(c)</b></p> <p>(c) Annual count of the number of parentally- placed private school children with disabilities. (1) Each LEA must--</p> <p>(i) After timely and meaningful consultation with representatives of parentally-placed private school children with disabilities (consistent with Sec. 300.134), determine the number of parentally-placed private school children with disabilities attending private schools located in the LEA; and</p> <p>(ii) Ensure that the count is conducted on any date between October 1 and December 1, inclusive, of each year.</p> <p>(2) The count must be used to determine the amount that the LEA must spend on providing special education and related services to parentally-placed private school children with disabilities in the next subsequent fiscal year.</p>	<p>Calculation for the private school proportionate share is based on the parentally placed private school child count submitted in the previous year's LEA Application Part II. (Example: the current year's private school proportionate share is calculated based on the number of private school children with disabilities reported in the previous year's LEA Application, Part II due each spring.) This calculated proportionate share is posted on the <a href="http://www.ksde.org">www.ksde.org</a> website within the federal VI-B IDEA allocations chart.</p> <p>According to state regulation 91-40-42(b)(i), local school districts shall annually conduct a count of children with disabilities attending private schools (elementary and secondary) located within the district. This count, at the discretion of the local board, must be conducted on the last Friday of October or on December 1 each year. This count includes all children determined to have a disability that are parentally placed in private schools regardless of whether or not they are receiving special education or related services or whether the child lives within the jurisdiction of the LEA.</p> <p><b><u>LEAs will submit this count in the LEA Application, Part II due at the same time as the Maintenance of Effort.</u></b></p>

<b>#3</b>	<p><b>34CFR § 300.133 (d)</b></p> <p>(d) Supplement, not supplant. State and local funds may supplement and in no case supplant the proportionate amount of Federal funds required to be expended for parentally-placed private school children with disabilities under this part.</p>	<p>LEAs must expend their proportionate share from IDEA VI-B federal allocations to meet this requirement. Once the proportionate share requirement has been met, LEAs may use state and local funds to supplement these expenditures.</p> <p>Separate accounting must be maintained to track actual expenditures by the federal allocation (3-21 and/or 3-5) and by the fiscal year in which the funds were allocated. These expenditures must be posted by allocation year regardless of what year the funds were expended.</p> <p>In addition, the allocated proportionate share must be expended by the end of the grant cycle. <i>(Example: The FY11 proportionate share available on July 1, 2010 must be encumbered by September 30, 2012 and expended by December 30, 2012.)</i></p>
<p style="text-align: center;">References:</p> <p style="text-align: center;"><i>Questions and Answers on Serving Children with Disabilities Placed by their Parents in Private Schools, 47 IDELR 191. OSERS. 1/1/07</i></p>		