

**Proportionate Share Calculation for Parentally-Placed
Private School Students with Disabilities**

**IDEA-B Formula Calculation
for Proportionate Share**

Step One: Calculating Average Allocation per Eligible Child

$$\frac{\text{Total Allocation}}{\text{Total Number of Eligible Children
as of the last Friday in October, annual child count:}} = \text{Average Allocation}$$

Include:

- enrolled in public school, ages 3-21
- dually enrolled in public and private school, ages 3-4*
- parentally placed in private school, ages 3-21

**ages 3-4 = an eligible student ages 3 or 4 shall have the right to “dual enroll” in both the public school and the private school beginning on the student’s third birthday and continuing until the end of the school year in which the student turns five or until the student is eligible to attend a district’s public school kindergarten program, whichever comes first” (TAC §89.1096).*

Step Two: Calculating the Amount to be expended for Parentally-placed Children with Disabilities

$$\text{Average Allocation} \times \text{Number of parentally placed children
with disabilities as of the last Friday
in October, annual child count:} = \text{Amount to be Expended}$$

Include:

- parentally placed in private school, ages 3-21

Exclude:

- dually enrolled in public and private school, ages 3-4*

IDEA-B Preschool Calculation for Proportionate Share

Step One: Calculating Average Allocation per Eligible Child

$$\frac{\text{Total Allocation}}{\text{Total Number of Eligible Children as of the last Friday in October, annual child count:}} = \text{Average Allocation}$$

Include:

- enrolled in public school, ages 3-5
- dually enrolled in public and private school, ages 3-4*
- parentally placed in private school, ages 3-5

Step Two: Calculating the Amount to be expended for Parentally-placed Children with Disabilities

$$\text{Average Allocation} \times \text{Number of parentally placed children with disabilities as of the last Friday in October, annual child count:} = \text{Amount to be Expended}$$

Include:

- parentally placed in private school, ages 3-5

Exclude:

- dually enrolled in public and private school, ages 3-4*

Unused IDEA-B Proportionate Share Funds:

In accordance with 34 Code of Federal Regulations (CFR) §300.133(a)(3); "If an Local Education Agency (LEA) has not expended for equitable services all of the funds described in paragraphs (a)(1) and (a)(2) of this section [proportionate share of funds to be expended on parentally-placed private school children with disabilities] 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."

If, near the end of the carry-over year, it is apparent that all the proportionate share will not be expended, the funds may be expended by the LEA for other allowable costs under the IDEA. The LEA should adjust their internal accounting records to transfer funds accordingly. The LEA must document that every effort was made to use the funds for the needs of students with disabilities parentally-placed in private schools. This documentation should provide the details of the consultation activities that were conducted throughout the entire school year. If the funds are not transferred for other allowable IDEA-B expenditures, the proportionate share funds will lapse.