

Proportionate Share Obligations & Equitable Services



ESS Program Management

March 21, 2024

Guidance from the Office of Special Education Programs

In February 2022, the Office of Special Education Programs published “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

OSEP QA 22-01

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

Revised February 2022

Part B of the Individuals with Disabilities Education Act (IDEA Part B) at Section 612(a)(10)(A) and its implementing regulations at 34 C.F.R. §§ 300.130 through 300.144 contain specific requirements regarding State and local responsibilities for equitable services for parentally-placed private school children with disabilities.¹ The U.S. Department of Education (Department), Office of Special Education and Rehabilitative Services (OSERS) issues this Questions and Answers (Q&A) document to provide State educational agencies (SEAs), local educational agencies (LEAs), parents, private school officials, advocacy organizations, and other interested parties with information regarding these requirements.²

Children with disabilities attending private schools will generally fall into one of three categories: (1) those placed by their parents, who are not enrolled in the LEA, and for whom the provision of a free appropriate public education (FAPE) **is not** at issue; (2) those placed by their parents and who are, or previously were, enrolled in the LEA and the provision of FAPE **is** at issue; and (3) those placed by the LEA as the means of ensuring that FAPE is made available. As used in this document, the phrase “FAPE is not at issue” means there is no disagreement between the parent and LEA about the availability of a program to provide FAPE to the child, and the parent has placed the child in a private school and is not seeking financial reimbursement for the private school placement.

Why Does Arizona Count Private School Students?

IDEA Equitable Services for Students with Disabilities Enrolled by Their Parents in Private Schools

- Public education agencies (PEAs, in this case public school districts) have an obligation to locate and evaluate students with disabilities enrolled by their parents in private schools located within the PEA's boundaries, or those who are homeschooled.
- PEAs must submit the count of parentally-placed private school (PPPS) students through the October Data Collection.
- The overall PPPS student count is used to calculate a proportionate share of federal special education (IDEA Consolidated-Entitlement) grant funds to provide special education services for these students.

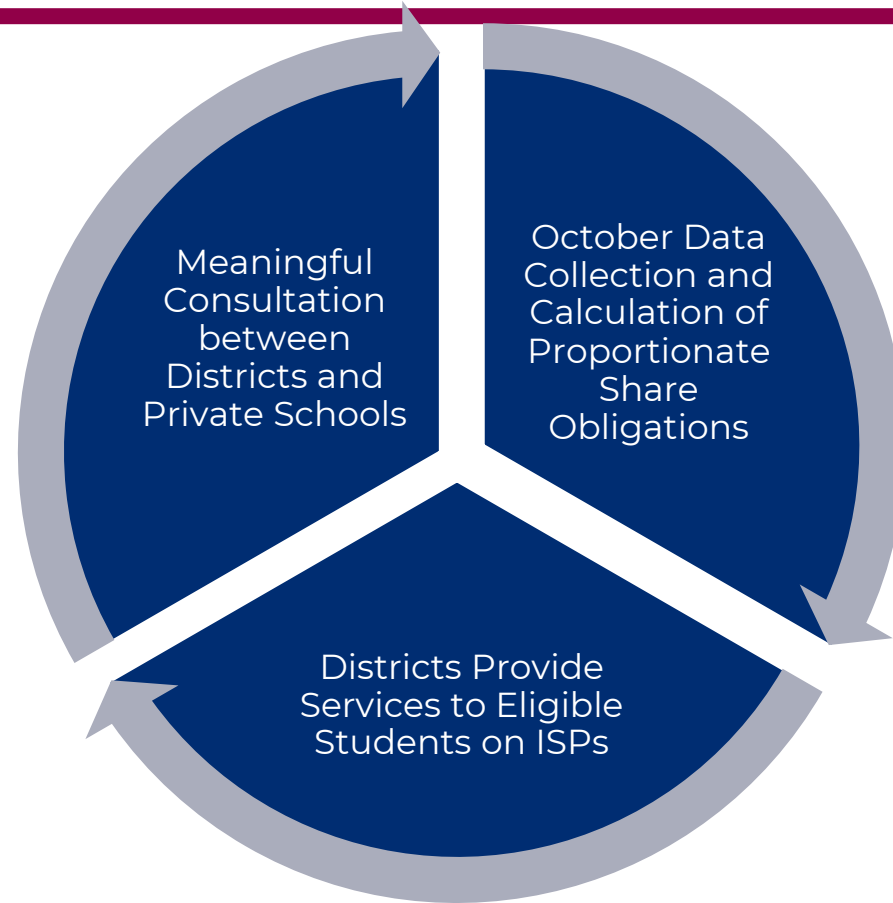
[34 CFR §§ 300.130-30.144](#)

What are “equitable services” as applied to parentally-placed private school children with disabilities?

- Equitable services are special education and related services, including direct services, provided to parentally-placed private school children with disabilities in accordance with the provisions of IDEA and its implementing regulations in 34 C.F.R. §§ 300.130 through 300.144.
- Under IDEA, LEAs have an obligation to provide parentally-placed private school children with disabilities an opportunity to participate in the services funded with IDEA Part B funds. After timely and meaningful consultation, the LEA must make available services to those parentally-placed private school children with disabilities that have been designated to receive equitable services.
- No parentally-placed private school child with a disability has an individual right to receive some or all of the special education and related services that the child would receive if enrolled in a public school.

[Question C-1](#)

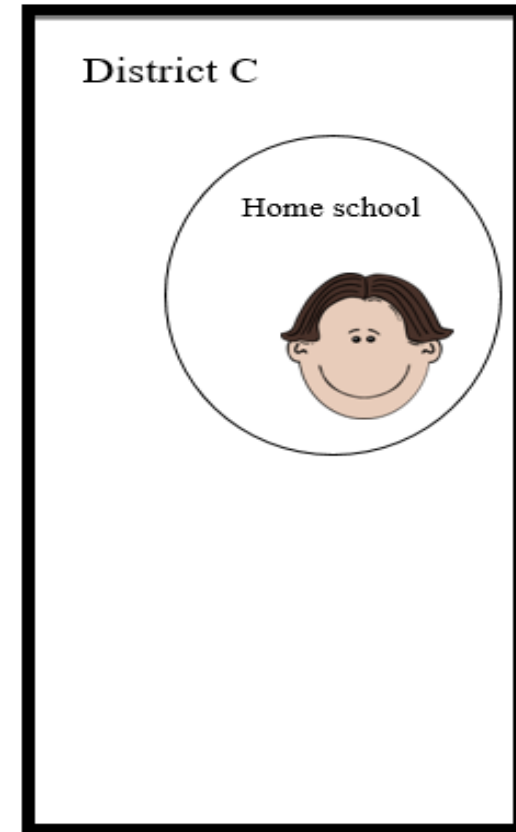
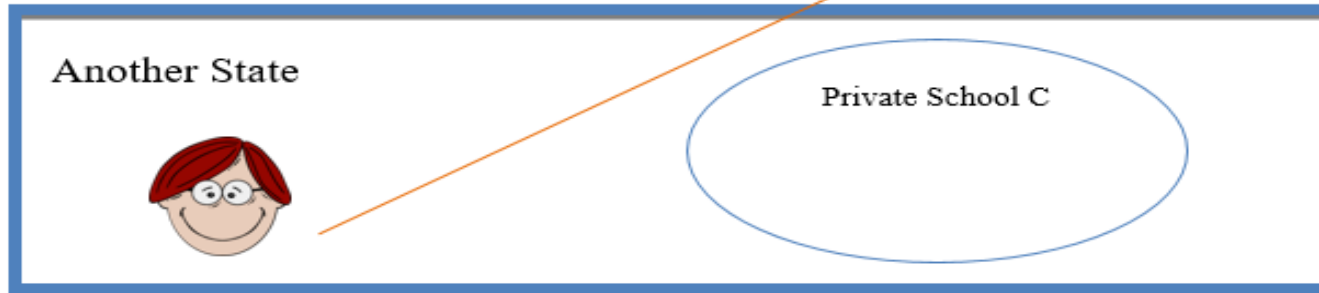
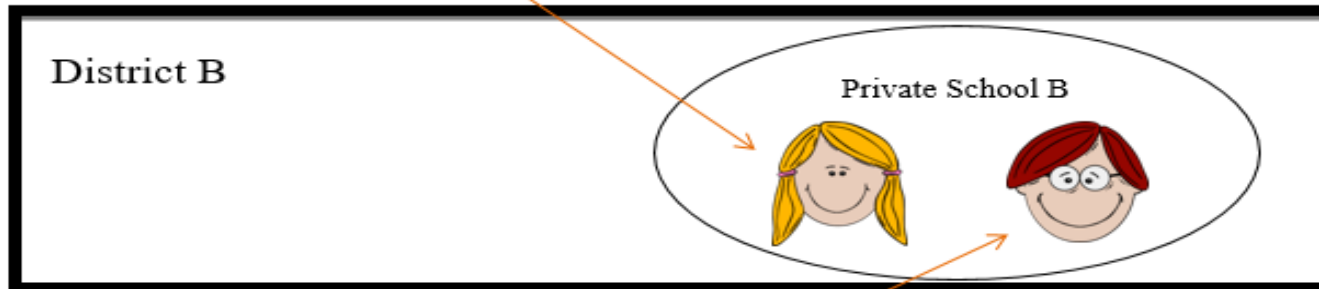
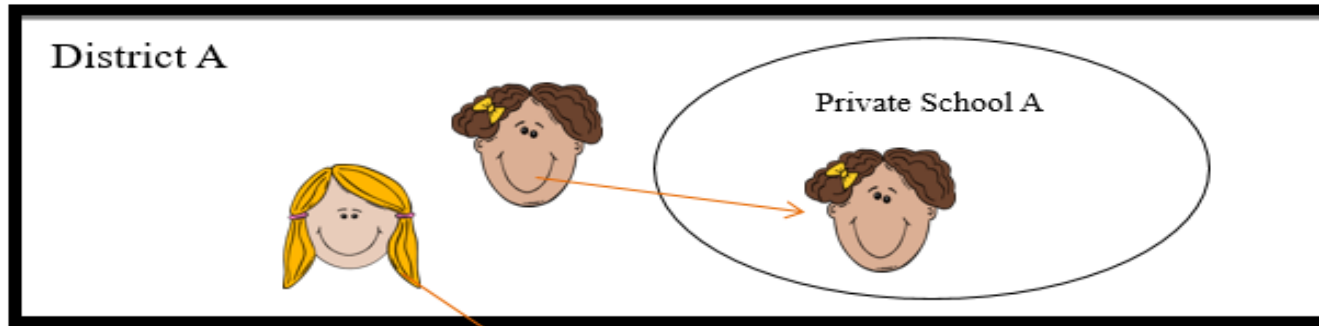
Proportionate Share in Arizona



Which Students and Schools Do We Count?

- Parentally-placed students as of October 1
 - All students (general education and SPED)
 - Ages 3 – 21 (K-12th graders)
 - Attending K-12 at a non-profit, private elementary or secondary schools
 - Within the school district's boundaries
 - Overlapping boundaries – report only grades served
 - Elementary School Districts report K-8
 - Union High School Districts report 9-12
 - Unified School Districts report K-12
 - Include Empowerment Scholarship Account Students on SPED eligible counts

How to Tell Which District is Responsible



Who Are the Eligible Children?

In Arizona, parentally-placed private school (PPPS) students refers to any students placed by their parents in:


- A non-profit, elementary or secondary school
- A homeschool program
- Only count students in Kindergarten through 12th grade
- This does not include children placed by the district at a private school

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 34 CFR § 300.13 or **secondary school** in 34 CFR § 300.36, other than children with disabilities covered under CFR § 300.145 through CFR § 300.147.

[34 CFR § 300.130](#)

Which Students Must Districts Count and Report on the October 1 Data Collection?



Number of All Enrolled Students in Private School	<ul style="list-style-type: none">• Only report based on grades served by public school district, K-12, K-8, or 9-12
Number of SPED Eligible Private School Students	<ul style="list-style-type: none">• Only report students with current evaluation from District or Charter School
Number of SPED Eligible Private School Kindergarten Students	<ul style="list-style-type: none">• Only report students ages, 3-5, attending Kindergarten and SPED Eligible

Students on 504 plans are not included in the 2nd or 3rd count for public school districts, only students that have a current evaluation and have been determined eligible for SPED.

How Does ESS PM Calculate the Proportionate Share Obligation?

ESS Program Management uses the data from the prior fiscal year's October Data Collection to determine the proportionate share obligation.

Visit [ESS Program Management website](#) to view the allocations for [FY2024](#) and [FY2025](#).

Fiscal Year	Entity ID	CTDS	Entity Name	Parentally Placed Student (PPPS) Count	PPPS SPED Eligible K-12, 3-21	PPPS SPED Eligible K, 3-5	SPED Enrolled Students 3-21	SPED Enrolled Students 3-5	3-21 Proportionate Share IDEA 611 (Basic)	3-5 Proportionate Share IDEA 619 (Preschool)
2023	4153	160256000	Mt Humphrey Unified District	200	20	2	250	30	7.41%	6.25%

Entity ID	CTDS	Name	FY2024 Total Allocation to PEA - 611 (Basic)	Proportionate Share Obligation - 611 (Basic) How much has to be spent on Parentally Placed Private School Students	FY 2024 Total Allocation to PEA - 619 (Preschool)	Proportionate Share Obligation - 619 (Preschool) How much has to be spent on Parentally Placed Private School Students	Maximum Amount that can be used for CEIS (15%)
4153	160256000	Mt. Humphrey Unified District	\$ 400,000.00	\$ 29,629.63	\$ 15,000.00	\$ 937.50	\$ 62,250.00

Past Data

ODC Collection Year	Private School Count	Avg. Prop. Share K-12 Percentage	Avg. Prop. Share K Percentage
2020	60,487	1.89%	2.73%
2021	65,295	2.42%	6.94%
2022	67,365	2.91%	6.74%
2023	64,282	2.74%	5.61%
2024	69,692	3.02%	3.64%

IDEA Allocations Workbook

2025 IDEA Preliminary		Updated on: 2/12/2024		Contact essprogrgmt@azed.gov for questions.			
Entity ID	CTDS	PEA Name	Section 611 Allocation	Section 611 Allocation	Section 619 Allocation	Section 619 Allocation	Maximum Amount that can be used for CEIS
			grade ages 3-21)	grade ages 3-21)	Kindergarten ages 3-5)	Kindergarten ages 3-5)	
1000166	118720000	A+ Charter Schools	\$ 37,308.59	\$ -	\$ -	\$ -	\$ 5,596.29
90199	108734000	Academy Del Sol, Inc.	\$ 103,004.42	\$ -	\$ 798.58	\$ -	\$ 15,570.45
85540	088704000	Academy of Building Industries, Inc.	\$ 18,591.87	\$ -	\$ -	\$ -	\$ 2,788.78
90878	078242000	Academy of Mathematics and Science South, Inc.	\$ 965,317.64	\$ -	\$ 7,205.45	\$ -	\$ 145,878.46
79961	108713000	Academy of Mathematics and Science, Inc.	\$ 118,688.16	\$ -	\$ 772.46	\$ -	\$ 17,919.09
92768	078270000	Academy of Mathematics and Science, Inc.	\$ 168,135.40	\$ -	\$ 2,446.80	\$ -	\$ 25,587.33
78897	108665000	Academy of Tucson, Inc.	\$ 70,930.75	\$ -	\$ 1,072.49	\$ -	\$ 10,800.49
79213	078794000	Academy with Community Partners Inc	\$ 28,618.25	\$ -	\$ -	\$ -	\$ 4,292.74
4325	078701000	Acclaim Charter School	\$ 47,324.93	\$ -	\$ 460.71	\$ -	\$ 7,167.85
79437	138760000	Acorn Montessori Charter School	\$ 80,508.84	\$ -	\$ 1,592.04	\$ -	\$ 12,315.13
4289	070516000	Agua Fria Union High School District	\$ 1,420,384.82	\$ 16,612.69	\$ -	\$ -	\$ 213,057.72
4249	070363000	Aguila Elementary District	\$ 36,834.16	\$ -	\$ 386.56	\$ -	\$ 5,583.11
79053	078793000	AIBT Non-Profit Charter High School - Phoenix	\$ 10,980.82	\$ -	\$ -	\$ -	\$ 1,647.12
449790	078286000	AIBT Non-Profit Charter High School, Inc.	\$ 1,658.30	\$ -	\$ -	\$ -	\$ 248.74
4409	100215000	Ajo Unified District	\$ 80,407.24	\$ -	\$ 1,532.57	\$ -	\$ 12,290.97
5978	118705000	Akimel O Otham Pee Posh Charter School, Inc.	\$ 6,987.92	\$ -	\$ 1,367.01	\$ -	\$ 1,253.24
78966	118706000	Akimel O'Otham Pee Posh Charter School, Inc.	\$ 5,620.95	\$ -	\$ -	\$ -	\$ 843.14
4280	070468000	Alhambra Elementary District	\$ 2,204,500.92	\$ 21,385.62	\$ 55,624.24	\$ -	\$ 339,018.77
4161	010307000	Alpine Elementary District	\$ 10,495.24	\$ -	\$ 462.04	\$ -	\$ 1,643.59
4418	100351000	Altar Valley Elementary District	\$ 189,177.24	\$ 7,774.41	\$ 3,210.80	\$ -	\$ 28,858.20
80995	108794000	American Charter Schools Foundation d.b.a. Alta Vista High School	\$ 89,775.60	\$ -	\$ -	\$ -	\$ 13,466.34
79883	118703000	American Charter Schools Foundation d.b.a. Apache Trail High School	\$ 32,326.20	\$ -	\$ -	\$ -	\$ 4,848.93
79874	078950000	American Charter Schools Foundation d.b.a. Crestview College Prepar	\$ 51,706.04	\$ -	\$ -	\$ -	\$ 7,755.91
79872	078947000	American Charter Schools Foundation d.b.a. Desert Hills High School	\$ 48,211.51	\$ -	\$ -	\$ -	\$ 7,231.73
79873	078948000	American Charter Schools Foundation d.b.a. Estrella High School	\$ 29,636.16	\$ -	\$ -	\$ -	\$ 4,445.42
79875	078951000	American Charter Schools Foundation d.b.a. Peoria Accelerated High S	\$ 93,711.21	\$ -	\$ -	\$ -	\$ 14,056.68
80989	078983000	American Charter Schools Foundation d.b.a. South Pointe High School	\$ 93,361.85	\$ -	\$ -	\$ -	\$ 14,004.28
88334	078517000	American Charter Schools Foundation d.b.a. South Ridge High School	\$ 62,621.15	\$ -	\$ -	\$ -	\$ 9,393.17
79877	078953000	American Charter Schools Foundation d.b.a. Sun Valley High School	\$ 71,206.60	\$ -	\$ -	\$ -	\$ 10,680.99
79879	078956000	American Charter Schools Foundation d.b.a. West Phoenix High School	\$ 73,465.37	\$ -	\$ -	\$ -	\$ 11,019.81
1001346	118722000	American Charter Schools Foundation dba Ridgeview College Preparat	\$ 27,360.05	\$ -	\$ -	\$ -	\$ 4,104.01
4348	078725000	American Leadership Academy, Inc.	\$ 1,667,143.18	\$ -	\$ 12,019.22	\$ -	\$ 251,874.36

PEAs can download the [FY25 IDEA allocations workbooks](#) from the [Program Management webpage](#).

Use Case #1: SPED Eligible K-12 = SPED Eligible K

Parentally Private Placed Student (PPPS) Count	PPPS SPED Eligible 3-21	PPPS SPED Eligible 3-5	SPED Enrolled Students 3-21	SPED Enrolled Students 3-5	3-21 Proportionate Share IDEA 611 (Basic)	3-5 Proportionate Share IDEA 619 (Preschool)
139	3	3	204	28	1.45%	9.68%
42	3	3	81	16	3.57%	15.79%
22	1	1	52	4	1.89%	20.00%
1	1	1	713	124	0.14%	0.80%
1	1	1	1361	162	0.07%	0.61%

In this example, the number of SPED eligible K-12 students is equal to the number of SPED eligible Kindergarten students.

If this report was incorrect, the PEA should contact Program Management to correct the count before June 1.

Use Case #2: High Percentages for IDEA 619 Preschool Grant

Parentally Private Placed Student (PPPS) Count	PPPS SPED Eligible 3-21	PPPS SPED Eligible 3-5	SPED Enrolled Students 3-21	SPED Enrolled Students 3-5	3-21 Proportionate Share IDEA 611 (Basic)	3-5 Proportionate Share IDEA 619 (Preschool)
29	6	2	26	3	18.75%	40.00%
19	4	2	107	4	3.60%	33.33%
938	62	19	491	76	11.21%	20.00%
22	1	1	52	4	1.89%	20.00%
200	19	7	245	33	7.20%	17.50%
8	3	1	55	5	5.17%	16.67%
42	3	3	81	16	3.57%	15.79%
272	6	3	215	17	2.71%	15.00%
139	3	3	204	28	1.45%	9.68%
913	46	8	795	94	5.47%	7.84%
737	33	21	1619	257	2.00%	7.55%
1228	65	4	392	52	14.22%	7.14%
59	6	2	408	36	1.45%	5.26%
2549	189	11	2129	208	8.15%	5.02%

In this example, the number of Kindergarten students in private school settings causes the district's IDEA Preschool Grant to direct a higher than average percentage of funds to equitable services.

If this report was incorrect, the PEA should contact Program Management to correct the count before June 1.

Trends in the Data

Entity Name	2019	2020	2021	2022	Average	Trend
Total Private Schools Counted	59202	60487	65295	67365	63087.25	
	4566	4711	4634	4855	4691.5	
	3125	3251	3314	3336	3256.5	
	2804	2956	3623	2549	2983	
	2787	2616	3032	3444	2969.75	
	2732	2946	2526	2768	2743	
	1758	2023	2905	2966	2413	
	2355	1678	1916	3348	2324.25	
	1818	2042	2256	2355	2117.75	
	0	925	2995	3463	1845.75	
	1784	1815	1567	1676	1710.5	
	1715	1700	1727	1647	1697.25	
	1553	1530	1682	1905	1667.5	
	1103	1222	1445	1793	1390.75	
	1165	1268	1491	1491	1353.75	

ESS Program Management also reviews year-over-year trends in data reporting for both SPED counts and the overall count of parentally-placed private school students.

Parentally Private Placed Student (PPPS) Count	PPPS SPED Eligible 3-21	PPPS SPED Eligible 3-5	SPED Enrolled Students 3-21	SPED Enrolled Students 3-5	3-21 Proportionate Share IDEA 611 (Basic)	3-5 Proportionate Share IDEA 619 (Preschool)
	▼	▼	▼	▼	▼	▼
3463	109	6	4398	504	2.42%	1.18%
2995	43	5	4396	505	0.97%	0.98%
925	34	2	3440	483	0.98%	0.41%
1412	24	0	4576	594	0.52%	0.00%

FY24 Timelines

October 2, 2023: ODC Application available; verification count can be submitted

November 15, 2023: Deadline to sign and submit

January 2024: October 1 Data locked in

February 2024: Preliminary Proportionate Share obligations and FY25 IDEA allocations posted to the Program Management website

June 1, 2024: Last day to request an adjustment to ODC data for purposes of Proportionate Share Calculations

Tips for Business Managers

- Track of proportionate share obligations throughout the fiscal year.
 - See History Log for adjustments or carryover
- Maintain records of expenses charged toward proportionate share.
- Revise budgets if the scope of work changes.

Resources

ESS Program Management Webinar Series

September 12: ESS Claims

October 3: Proportionate Share and the October 1 Data Collection

January 9: Allowable Costs Under the IDEA

February 13: FY25 IDEA Funding Application

March 1: Maintenance of Effort

April 9: How, When, and What Order to Spend?

May 7: Fiscal Year Wrap-Up

Contact Program Management

ESS Program Management:
www.azed.gov/specialeducation/operations

ESS Program Management
Inbox: essprogmgmt@azed.gov

ESS Director of Finance:
[Candice Trainor](#), 602-542-3398

PEA NAME STARTS WITH	PROGRAM SPECIALIST	NUMBER
A-C	Nancy Chavarin	602-542-3270
D-K	Tanya Rodriguez	602-542-4610
L-Q	Tanya Rodriguez	602-542-4610
R-Z	Nancy Chavarin	602-542-3270