



Proportionate Share Allowable Costs

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General Information

To determine if a cost is allowable, refer to the Uniform Guidance 2 CFR 200.403 through 200.405. Costs must be necessary and reasonable, allocable, and adequately documented.

Costs that are allowable to meet the Proportionate Share requirement must be:

1. Necessary to provide special education and related services to parentally-placed private school children with disabilities.
2. Reasonable, if, in their nature and amount, it does not exceed that which a prudent person would incur to provide special education and related services to parentally-placed private school children with disabilities.
3. Allocable or assignable to the benefit of parentally-placed private school children with disabilities.
4. Adequately documented and be clear that they are related to providing special education and related services to parentally-placed private school children with disabilities.

Frequently Asked Questions

Are Child Find activities allowable?

No, all Child Find activities are specifically stated as not allowable, see *Individuals with Disabilities Education Act* (IDEA) 34 CFR 300.131(d).

Are evaluations or re-evaluations allowable?

No, all individual evaluations are specifically stated as not allowable, see IDEA 34 CFR 300.131(d).



Are administrative costs allowable?

No, refer to [Office of Special Education and Rehabilitation Services \(OSERS\) Questions and Answers On Serving Children with Disabilities Placed by Their Parents in Private Schools](#), question H-9.

Are indirect costs allowable?

No, indirect costs are administrative costs.

Is the Consultation Meeting allowable?

No, the Consultation Meeting is not specific to the services for a specific child and is administrative.

Is preparation time for a service plan meeting allowable?

No, time necessary to prepare for a service plan meeting—such as scheduling, phone calls, and printing—are administrative costs.

Is the actual service plan meeting allowable?

Yes, the service plan meeting is specific to an individual child, and is consistent with equitable treatment of individualized education program (IEP) meetings for public school children with disabilities.

Is time for documenting therapy notes of direct services allowable?

Yes, the time necessary to document the direct services that were provided to parentally-placed private school children with disabilities. It must be consistent with equitable treatment of public school children with disabilities.

Is time to prepare or plan for services allowable?

Yes, the time necessary for the provider to prepare to provide services to parentally-placed private school children with disabilities. If preparation time is used for all students with disabilities, documentation must clearly show allocation.

Is time for consultation of Teacher Consultants, Social Workers, or Psychologists allowable?

Yes, time necessary for Teacher Consultants, Social Workers, or Psychologists to consult with teachers, parents, and services providers regarding the services provided to parentally-placed private school children with disabilities.



Is time to travel to/from the district to the non-public school allowable?

Yes, reasonable time necessary to travel to/from district to non-public schools to provide services to parentally-placed private school children with disabilities. Costs must be consistent and are within the travel policy.

Are mileage costs to travel to/from the district to the non-public school allowable?

Yes, reasonable mileage to/from the non-public schools to provide direct services to parentally-placed private school children with disabilities. Must have mileage records that correspond to the dates traveled to the non-public.