



# IDEA Equitable Services at a Glance

Michigan Department of Education Office of Special Education  
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## Overview

Under the *Individuals with Disabilities Education Act* (IDEA) 34 CFR 300.132, each Local Education Agency (LEA)<sup>1</sup> must expend a portion of their IDEA, Part B, Section 611, Special Education, ages 3 through 21 (Flowthrough) and IDEA, Part B, Section 619, Special Education, ages 3 through 5 (Preschool)<sup>2</sup> allocation on special education and related services for IDEA eligible children with disabilities who are enrolled by their parents in non-profit, private elementary and secondary schools.

In Michigan, as related to equitable services, private schools include nonpublic and home schools registered and approved annually by the Michigan Department of Education (MDE) Nonpublic and Home Schools Unit. A list of registered and approved nonpublic and home schools is provided to Intermediate School District (ISD) superintendents, typically in January and July. The list of registered and approved nonpublic schools shared with the ISD Superintendents can be found on the [MDE Nonpublic and Home Schools webpage](#). To obtain the most current list of registered and approved nonpublic and homeschools, email [nonpublicschools@michigan.gov](mailto:nonpublicschools@michigan.gov) at any time during the school year.

The proportionate share allocation applies to children placed in private schools by their parents (parent choice), and the provision of a free appropriate public education (FAPE) is not in dispute. This allocation is not for children who are placed in private schools by the LEA or other public agencies and receiving services based on an individualized education program (IEP).

## ISD Requirements

MDE Office of Special Education (OSE) understands ISDs have different implementation models regarding how equitable services are provided to parentally placed private school children with disabilities. While there is flexibility in implementation, what's important to understand is **compliance is always determined at the ISD level**. The ISD is the subrecipient of the IDEA Part

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<sup>1</sup> Local Education Agency (LEA): The IDEA definition of LEA includes ESAs. Therefore, in Michigan, an intermediate school district (ISD), regional education service agency (RESA), or educational service agency (ESA) are considered an LEA.

<sup>2</sup> Although the Michigan Department of Education (MDE) is the lead agency of the IDEA Preschool grant, this grant is administered by the Michigan Lifelong Education Advancement and Potential (MiLEAP). Questions about proportionate share regarding Section 619 of the IDEA should be directed to that office.

B federal awards and is therefore responsible for ensuring the IDEA Part B Equitable Services requirements are met.

Each ISD/member district must ensure compliance with the following requirements on an annual basis:

## **1. Timely and Meaningful Consultation**

Before the ISD/member district makes any decisions regarding the offer of equitable services to parentally placed private school children, the IDEA requires the ISD/member district consult in a timely fashion with "private school representatives and representatives of parents of parentally placed private school children with disabilities during the design and development of special education and related services" 34 CFR §300.134. In Michigan, this includes all nonpublic schools and home schools registered and approved that are located within the ISD's geographical boundaries. (See [OSEP Q&A Questions B-1, B-2.](#))

Required topics discussed during the consultation process include:

- the child find process;
- how proportionate share is calculated;
- an explanation that the consultation process is ongoing and how it will operate throughout the school year;
- how, where, and by whom special education and related services will be provided to the private school;
- and in the event there is a disagreement between the ISD/member district and private school regarding services, a written explanation of how the ISD/member district determined the provision of services.

See 34 CFR §300.134(a)–(e) for more specifics on the required topics for the consultation process. Consultation must be an ongoing process, not solely an annual meeting. Establishing a timeline for consultation can help ensure timely and meaningful consultation occurs throughout the year 34 CFR §300.134(c). (See [OSEP Q&A Question B-6.](#))

## **2. Written Affirmation Following Consultation**

The ISD/member district must obtain written affirmation, signed by the private school representatives, confirming timely and meaningful consultation has occurred, including a discussion of all required components. The written affirmation is confirmation consultation has occurred. Simply providing sign-in sheets as documentation that consultation occurred is not adequate. (See [OSEP Q&A Question B-7.](#))

If written affirmation is not received, the ISD must note this and submit documentation to MDE OSE with an explanation of attempts made to obtain written affirmation. To provide this information, send an e-mail to [MDE-OSEProgramFinance@michigan.gov](mailto:MDE-OSEProgramFinance@michigan.gov) with subject line "Private School Written Affirmation Attempt." In the e-mail, include information regarding the attempts made to obtain written affirmation from a private school or parent representative of their participation in timely and meaningful consultation.

### **3. Child Find**

ISDs/member districts must ensure child find activities for children placed by their parents in private schools are conducted and are comparable to activities conducted for public school children. The ISD/member district must include all children placed by their parents in private schools located in the ISD boundaries and provide all private schools and the parents of children in private schools with information describing how children can access publicly funded evaluations and special education services. (See [OSEP Q&A Question A-2.](#))

### **4. Evaluation and Determination of Eligibility**

ISDs/member districts must evaluate and determine whether children placed by their parents in private schools located within the ISD boundaries are eligible for special education and related services. ISDs/member districts may conduct their own evaluation or may accept a prior evaluation if the information is comprehensive and current. As part of its child find obligation, the ISD must collect and maintain the following records from their member districts and provide to MDE: the number of children evaluated, the number of eligible children with disabilities, and the number of children with disabilities receiving services in private schools within the ISD's jurisdiction. 34 CFR §300.132(c).

**Activities in items 1-4 above are not allowable proportionate share costs.** (See [OSEP Q&A Question A-11.](#))

### **5. Development of Nonpublic Services Plans**

ISDs/member districts are responsible for ensuring each parentally placed private school child with a disability who has been designated to receive equitable services has a nonpublic services plan (NPSP) describing the specific special education and related service(s) the ISD/member district will provide, including where and when the ISD/member district will provide services to the child. As a reminder, parentally placed private school children with disabilities do not have a right to a FAPE. (See [OSEP Q&A Question A-5, A-6, E-1, E-3, E-4.](#))

## 6. Providing or Contracting for Equitable Services

Equitable services may be provided by public school personnel qualified to provide special education services and related services (employee or contractor) or nonpublic school personnel contracted by the ISD/member district. Nonpublic school personnel must perform services outside of their regular hours of duty 34 CFR §300.142(b)(1). Note: Nonpublic school teachers are not required to meet special education teacher qualification requirements. (See [OSEP Q&A Questions G-1, G-2, G-4, G-5.](#))

Generally, unless there is a compelling rationale for services to be provided off-site, ISDs/member districts should provide services on-site at the child's private school to not unduly disrupt the child's educational experience. (See [OSEP Q&A Question F-3.](#)) If necessary, however, ISDs/member districts may provide services at a public or neutral site convenient to the private school, on public school grounds, or contract for the provision of services at an appropriate site, ensuring they provide transportation to the child. ISDs/member districts are not required to provide transportation from the child's home to the private school 34 CFR §300.139(b)(1)(ii). Proportionate share can only be charged for transportation expenditures to transport from the child's school or the child's home to a service site other than the private school; and from the service site to the private school or to the child's home, depending on the timing of the services 34 CFR §300.139(b)(2). (See [OSEP Q&A Question F-4.](#))

## 7. Child Count

Annually in Michigan, ISDs use the prior year fall count for the public and private child counts, e.g., proportionate share calculation for 2025-26 Flowthrough 260450 grant would use the fall 2024 child counts.

Child counts needed for the proportionate share calculation include the following:

- Flowthrough Grant
  - Number of eligible children ages 3-21 with disabilities within the ISD served through an IEP and
  - Number of parentally placed private school children ages 3-21 with disabilities determined eligible in registered and approved private elementary and secondary schools within the ISD.
- Preschool Grant

- Number of eligible children ages 3-5 with disabilities within the ISD served through an IEP and
- Number of parentally placed private school children ages 3-5 with disabilities determined eligible in registered and approved private elementary schools within the ISD.
  - The public and private school child counts for children ages 3-5 include 4 and 5-year-olds in kindergarten, including developmental kindergarten. (See [OSEP Q&A Questions J-1, J-2, J-3.](#))

The parentally placed private school child count is based on the number of **eligible** children, not just those receiving equitable services on an NPSP, in nonpublic and home schools registered and approved by MDE.

To determine which private schools are registered and approved, ISDs must use the most recent **final** nonpublic school and home school lists available as of the fall count being used. For example, when using the fall 2024 count, the most recent **final** lists of registered and approved nonpublic and home schools are from the 2023-24 school year which would have been available in July 2024.

As a reminder, the child count is determined based on headcount, not full-time equivalency (FTE). (See [OSEP Q&A Questions A-7, A-8, D-7, N-2, N-3.](#))

For purposes of IDEA Equitable Services, private preschools include preschools operated by a registered and approved private elementary school. Independently operated private preschools or private childcare centers do not meet the definition of an elementary school in Michigan, and those children are not eligible for IDEA Equitable Services and not included in the ISD's proportionate share private school child count.

## 8. Proportionate Share Calculation

After the child find activities and eligibility determinations have been completed, each ISD must use the public and private school child counts to calculate the IDEA proportionate share set aside amount. Separate calculations for the Flowthrough and Preschool grants must be completed. The calculations required for the Flowthrough proportionate share calculation include the following:

- Step 1: Calculate the average allocation per eligible children ages 3-21 with disabilities by dividing the total Flowthrough allocation by the total number of public

and private eligible children ages 3-21 with disabilities from the Flowthrough child count described in item 7.

- Step 2: Calculate the Flowthrough proportionate share amount by multiplying the average allocation per eligible child from Step 1 by the number of parentally placed children ages 3-21 with disabilities determined eligible in registered and approved private elementary and secondary schools within the ISD as described in the Flowthrough child count in item 7.

A similar calculation is performed for the Preschool grant for eligible children ages 3-5.

For additional information and assistance with the calculation, ISDs can also utilize the [IDEA Proportionate Share Allocation Calculation Templates](#). (See [OSEP Q&A Questions N-1](#), [N-2](#), [N-3](#).)

## 9. Proportionate Share Expenditure

ISDs/member districts must maintain sufficient documentation of expenditures, (e.g., time and effort documentation, mileage, etc.) related to IDEA proportionate share costs. Examples of allowable and unallowable expenditures can be found in the [IDEA Proportionate Share Allowable and Unallowable Costs](#) document. As a reminder, the proportionate share allowable and unallowable costs document is not an all-inclusive list of allowable and unallowable expenditures.

Local funds may be used to supplement but not supplant the required federal proportionate share expenditure. (See [OSEP Q&A Question D-6](#), [O-1](#), [O-2](#), [O-3](#), [P-1](#), [P-2](#).)

## 10. Carryover

If the ISD has not fully expended their Flowthrough and/or Preschool proportionate share allocations, in the aggregate, by the end of the initial 15-month spending period (e.g., July 2025 – September 2026), the ISD is required to carryover the unspent funds for an additional 12 months. (See [OSEP Q&A Question O-5](#).)

While it is recommended to spend carryover proportionate share funds from the prior year grant before spending new year grant funds, ISDs may spend both simultaneously. However, this approach requires careful management. ISDs choosing this route must ensure there is a system in place to reclassify expenditures to the carryover funds in the event not all the carryover funds will be spent by the end of the period of availability.

## 11. Recoding

If, after the full 27-month spending period (15-month initial and 12-month carryover period), the ISD is unable to fully spend the proportionate share allocation on allowable expenditures in the aggregate, the ISD, upon approval from MDE OSE, may recode unspent funds to be used for other allowable IDEA Part B expenditures from the same period of availability.

ISDs in need of a recoding review can initiate a review in Catamaran typically as early as February, but no later than the last business day in May of the carryover period. The ISD must be able to reasonably demonstrate compliance with the child find, consultation, and other requirements related to parentally placed private school children with disabilities in 34 CFR §§300.130—300.144 before approval can be granted.

## Additional Resources

- [MDE Proportionate Share Webpage](#)
- [IDEA Equitable Services and Proportionate Share Online Course](#)
- [OSEP Q&A on Serving Children with Disabilities Placed by their Parents in Private Schools – February 2022](#)