# 2026-27 (270460/270450) IDEA Proportionate Share Allocation Calculation Templates

**Michigan Department of Education Office of Special Education**
**April 2026**

## 270460 IDEA Preschool (Ages 3-5) Proportionate Share Calculation Template

Attach this completed calculation template in the 2026-27 (270460) IDEA Preschool application in NexSys.

For assistance regarding how to accurately complete the required fields of the template, refer to the Important Notes section on page 3.

| Description | Data Input |
|---|---|
| **Program Number** | 270460 |
| **Initial School Year of IDEA Funding** | 2026-27 |
| **Child Count Year: Official Fall count – prior year** | Fall 2025 |
| **Child Count Age Range**<br>**Remember:** This includes 4 and 5-year-old children in kindergarten, including developmental kindergarten | Children Ages 3-5 |
| **Registered and Approved Nonpublic and Home School Lists to Use** | 2024-25 Final Nonpublic and Home School Listings for ISD |
| 1. Intermediate School District (ISD) 5-Digit District Code | |
| 2. Number of eligible children with disabilities (Ages 3-5) in public schools in the ISD **(see Note 1 on page 3)** | |
| 3. Number of parentally-placed eligible children with disabilities (Ages 3-5) in private elementary schools located in the ISD **(see Note 2 on page 3)** | |
| 4. **Total number of eligible children with disabilities (Ages 3-5)**<br>*Sum of items 2 and 3 above* | |
| 5. Total IDEA Preschool (270460) funds allocated to the ISD | |
| 6. Average allocation per eligible child (Ages 3-5)<br>*Calculated by dividing item 5 by item 4 above* | |
| 7. Number of parentally-placed eligible children with disabilities (Ages 3-5) in private elementary schools located in the ISD<br>*Same number as item 3 above* | |
| 8. **IDEA Preschool proportionate share amount to be expended for parentally-placed children with disabilities (Ages 3-5)**<br>*Calculated by multiplying item 6 by item 7* | |

## 270450 IDEA Flowthrough (Ages 3-21) Proportionate Share Calculation Template

Attach this completed calculation template in the 2026-27 (270450) IDEA Flowthrough application in NexSys.

For assistance regarding how to accurately complete the required fields of the template, refer to the Notes section.

| Description | Data Input |
|---|---|
| **Program Number** | 270450 |
| **Initial School Year of IDEA Funding** | 2026-27 |
| **Child Count Year: Official Fall count – prior year** | Fall 2025 |
| **Child Count Age Range**<br>**Remember:** This includes all children ages 3-5 used in items 2 and 3 of the Preschool calculation | Children Ages 3-21 |
| **Registered and Approved Nonpublic and Home School Lists to Use** | 2024-25 Final Approved Nonpublic and Home School Listings for ISD |
| 1. Intermediate School District (ISD) 5-Digit District Code | |
| 2. Number of eligible children with disabilities (Ages 3-21) in public schools in the ISD **(see Note 3 on page 3)** | |
| 3. Number of parentally-placed eligible children with disabilities (Ages 3-21) in private elementary and secondary schools located in the ISD **(see Note 4 on page 3)** | |
| 4. **Total number of eligible children with disabilities (Ages 3-21)**<br>*Sum of items 2 and 3 above* | |
| 5. Total IDEA Flowthrough (270450) funds allocated to the ISD | |
| 6. Average allocation per eligible child (Ages 3-21)<br>*Calculated by dividing item 5 by item 4 above* | |
| 7. Number of parentally-placed eligible children with disabilities (Ages 3-21) in private elementary and secondary schools located in the ISD<br>*Same number as item 3 above* | |
| 8. **IDEA Flowthrough proportionate share amount to be expended for parentally-placed children with disabilities (Ages 3-21)**<br>*Calculated by multiplying item 6 by item 7* | |

## Important Notes

### Note 1

This count includes:

1. Total number of children (Ages 3-5) served through an individualized education program (IEP) in public schools within the ISD, **and**
2. Children (Ages 3-5) served through an IEP by the ISD/member district in other educational settings.
    a. For example, a child served through an IEP and at a childcare center would be included in this count.

**Remember:** This is an age-based count. Therefore, the count also includes 4 and 5-year-old children with disabilities in kindergarten, including developmental kindergarten.

### Note 2

This count includes:

1. Total number of parentally-placed children (Ages 3-5) **determined eligible** to receive special education and related services, not just those currently receiving services on a nonpublic service plan (NPSP), **and**
2. Attending a registered and approved nonpublic or home school within the ISD
    a. Use the listings specified in the calculation template above.
    b. For nonpublic schools, refer to the MDE Nonpublic and Home Schools webpage.
    c. For home schools, email NonpublicSchools@Michigan.gov.

Remember: This is an age-based count. Therefore, the count also includes 4 and 5-year-old children with disabilities in kindergarten, including developmental kindergarten.

### Note 3

This count includes:

1. Total number of children (Ages 3-5) included in Note 1 above, **plus**
2. Total number of children (Ages 6-21) served through an IEP in public schools within the ISD

### Note 4

This count includes:

1. Total number of parentally-placed children (Ages 3-5) included in Note 2 above, **plus**
2. Total number of parentally-placed children (Ages 6-21) **determined eligible** to receive special education and related services, not just those currently receiving services on an NPSP, **and**
3. Attending a registered and approved nonpublic or home school
    a. Use the listings specified in the calculation template above.
    b. For nonpublic schools, refer to the MDE Nonpublic and Home Schools webpage.
    c. For home schools, email NonpublicSchools@Michigan.gov.

## Contact Information

Contact the Michigan Department of Education (MDE) Office of Special Education (OSE) Program Finance Office at MDE-OSEProgramFinance@michigan.gov.