



# IDEA Proportionate Share Allocation Calculation Templates

Michigan Department of Education Office of Special Education  
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Under the Individuals with Disabilities Education Act (IDEA) Section 34 CFR 300.133, each Local Education Agency (LEA)<sup>1</sup> must expend a proportion of their total 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) allocation on special education and related services for parentally placed private school children with disabilities receiving services on a Nonpublic Services Plan (NPSP).

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.

## Important Information

- The Intermediate School District (ISD) calculates the IDEA Part B proportionate share allocation separately for the Flowthrough and Preschool grant.
- The IDEA Part B proportionate share allocations must be budgeted separately in the Flowthrough and Preschool grants within the respective federal applications in NexSys using Function Code 371. The allocation calculations must also be attached in the respective applications.
- **The ISD's internal record keeping system is the most reliable source for child count data used for the Flowthrough and Preschool proportionate share allocation calculations.**
- The public school child count is based on the total number of eligible children with disabilities within the ISD served through an individualized education program (IEP). This includes preschool and school aged children with disabilities served through an IEP even if the children attend a private school.
- The private school child count is based on the total number of parentally placed children **determined eligible** to receive special education and related services in **registered and approved nonpublic and home schools**, not just those currently receiving services on an NPSP.
- To determine which parentally placed eligible children with disabilities to include in the private school count based on nonpublic and home school registration and approval, utilize the most recent final MDE nonpublic and home school registered and approved listings. For nonpublic schools, refer to the [MDE Nonpublic and Home Schools webpage](#). A final listing of registered and approved home schools is emailed to ISD and district superintendents annually. The listings can also be obtained by emailing [NonpublicSchools@Michigan.gov](mailto:NonpublicSchools@Michigan.gov). Final registered and approved listings are typically available in July.

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1 The IDEA definition of an LEA includes Educational Service Agencies (ESA)s. Therefore, in Michigan, an ISD, Regional Educational Service Agency (RESA), or ESA is considered an LEA.

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

## Important Notes

- The Flowthrough allocation calculation utilizes a public and private school count for children with disabilities ages 3 through 21. The Preschool allocation calculation utilizes a public and private school count for children with disabilities ages 3-5. Therefore, children with disabilities ages 3 through 5 are included in both the Flowthrough and Preschool allocation calculations.

## Calculation Notes

- **Average allocation per eligible child (3-21) with disabilities:** Total IDEA Flowthrough (Section 611) funds allocated to the ISD divided by total number of eligible children (3-21) with disabilities.
- **IDEA Flowthrough Proportionate Share Requirement:** Average allocation per eligible child (3-21) with disabilities multiplied by number of parentally placed children (3-21) with disabilities determined eligible in registered and approved private elementary and secondary schools within the ISD.

Description	Data Input
ISD District Code (e.g. XX000)	
Program Number (e.g. 250450)	
School Year (e.g. 2024-25)	
Count: Official Fall count – prior year (e.g. Fall 2023)	
Registered and Approved Nonpublic and Home School Listing (e.g. 2022-23 Final)	
Number of eligible children (3-21) with disabilities within the ISD served through an IEP	
Number of parentally placed children (3-21) with disabilities determined eligible in registered and approved private elementary and secondary schools within the ISD	
Total number of eligible children (3-21) with disabilities	
Total IDEA Flowthrough (Section 611) funds allocated to the ISD	
Average allocation per eligible child (3-21) with disabilities	
Number of parentally placed children (3-21) with disabilities determined eligible in registered and approved private elementary and secondary schools within the ISD	
IDEA Flowthrough Proportionate Share Requirement	

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

## Important Notes

- Child counts utilized for the Preschool allocation calculation are not exclusive to children with disabilities attending preschool. It is an age-based count. Therefore, the count also includes 4 and 5-year-old children with disabilities in kindergarten, including developmental kindergarten.
- When determining the private school child count for parentally placed private school children with disabilities ages 3-5, the count will include parentally placed private school children with disabilities attending a private preschool program operated by a registered and approved private elementary school.
- Because independently operated private preschools or private childcare centers do not meet the definition of an elementary school in Michigan, those programs are not included in the ISD's private school child count for purposes of calculating the proportionate share required amount.

## Calculation Notes

- **Average allocation per eligible child (3-5) with disabilities:** Total IDEA Preschool (Section 619) funds allocated to the ISD divided by total number of eligible children (3-5) with disabilities.
- **IDEA Preschool Proportionate Share Requirement:** Average allocation per eligible child (3-5) with disabilities multiplied by number of parentally placed children (3-5) with disabilities determined eligible in registered and approved private elementary schools within the ISD.

Description	Data Input
ISD District Code (e.g. XX000)	
Program Number (e.g. 250460)	
School Year (e.g. 2024-25)	
Count: Official Fall count – prior year (e.g. Fall 2023)	
Registered and Approved Nonpublic and Home School Listing (e.g. 2022-23 Final)	
Number of eligible children (3-5) with disabilities within the ISD served through an IEP	
Number of parentally placed children (3-5) with disabilities determined eligible in registered and approved private elementary schools within the ISD	
Total number of eligible children (3-5) with disabilities	
Total IDEA Preschool (Section 619) funds allocated to the ISD	
Average allocation per eligible child (3-5) with disabilities	
Number of parentally placed children (3-5) with disabilities determined eligible in registered and approved private elementary schools within the ISD	
IDEA Preschool Proportionate Share Requirement	