

PROPORTIONATE SHARE REQUIREMENT



Office of Special Education

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Office of Special Education (OSE)

An Overview

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- Individuals with Disabilities Education Act (IDEA) §300.133
- Flowthrough & Preschool calculations
- Annual Count
- Supplement not Supplant
- Eligible Children with Disabilities
- Proportionate Share Calculation Appendix B
- Responsibility of ISDs
- Responsibility of LEAs

Expenditures

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§300.133(a)

The LEA* where the private schools are located must expend:

- A proportionate share of the LEA's total subgrant under §611(f) of IDEA on services for parentally-placed children aged 3-21 in accordance with a required formula; and
- A proportionate share of the LEA's total subgrant under §619(g) of IDEA for services for parentally-placed children aged 3-5 in accordance with a required formula.

***Note: IDEA defines an Educational Service Agency as an LEA. Therefore, in Michigan an ISD, RESA or ESD is an LEA.**

Annual Count

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§300.133(c)

Each ISD must:

- Ensure that the count is conducted between Oct. 1 and Dec 1 of each year (Official Fall Count)
- Use the prior year count to determine the amount the ISD must spend on providing special education and related services in the next fiscal year

For example, for Flowthrough 2016-17 (170450 grant) use Fall 2015 Count.

Supplement not Supplant

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§300.133(d)

- State and local funds may supplement and, in no case, supplant the proportionate amount of Federal funds required to be expended for parentally-placed private school children with disabilities under this part.

Eligible Children with Disabilities

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Appendix B of IDEA

The Proportionate Share for parentally-placed private school children with disabilities is based on total children eligible to receive special education and related services, not just those served.

Proportionate Share Calculation – Flowthrough Grant (Children 3-21)

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See Appendix B of IDEA

ISD: (Any ISD)	School Year: (i.e. 2016-17)
Flowthrough Grant Number (i.e. 170450)	Official Fall Count-PY (i.e. Fall 2015)
Number of eligible children (3-21) with disabilities in public schools in ISD	300
Number of parentally placed eligible children (3-21) in private schools in ISD	20
Total number of eligible children	320
Total IDEA Section 611 Flowthrough funds allocated to ISD	\$ 152,500
Average allocation per eligible child	\$ 476.56 (152,500/320)
Multiply by Number of parentally placed children (3-21)	20
Total Proportionate Share Requirement	\$9,531.25 (476.56 x 20)

Proportionate Share Calculation – Preschool Grant (Children 3-5)

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A separate calculation is required for the Preschool Grant, refer to Office of Great Start.

ISD: (Any ISD)	School Year: (i.e. 2016-17)
Preschool Grant Number (i.e. 170460)	Official Fall Count-PY (i.e. Fall 2015)
Number of eligible children (3-5) with disabilities in public schools in ISD	100
Number of parentally placed eligible children (3-5) in private schools in ISD	10
Total number of eligible children	110
Total IDEA Section 619 Preschool funds allocated to ISD	\$ 50,000
Average allocation per eligible child	\$ 454.55 (50,000/110)
Multiply by Number of parentally placed children (3-5)	10
Total Proportionate Share Requirement	\$4,545.50 (454.55 x 10)

Responsibility of the ISDs

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The ISDs:

- ❑ Ensure the requirement is met overall.
- ❑ Calculate overall requirement, based on total allocation and all eligible students.
- ❑ Determine how requirement will be met in coordination with LEAs.
- ❑ Budget in MEGS the amounts that each LEA will spend on 371 function code.
- ❑ New: upload calculation into MEGS application.

Responsibility of LEAs

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The LEAS:

- Determine who will provide services.
- Charge the grant for eligible expenditures before using other funds.
- Ensure that costs charged are actual, not budget estimates.
- Ensure that documentation supports charges to the grant.

Contact Information

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- For questions related to Proportionate Share requirements and expenditures:
 - Nancy Jo Serna, CPA sernan@michigan.gov
 - Michael Wynn, CDE wynnm@Michigan.gov
- For questions related to Programmatic activities related to Proportionate Share:
 - Beth Cooke, cookee@michigan.gov

Reference Information

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- [Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools, April 2011](#)
- [Proportionate Share Allowable Costs FAQ](#)
- [Proportionate Share Guidance and Example](#)