

IDEA Parentally Placed Non-Public School Reserve Calculation Revision Instructions

Overview

The Tennessee Department of Education (department) is requesting that LEAs review and, if needed, revise their reported counts of parentally placed private school children with disabilities used in the IDEA proportionate share calculation for both **2025-26 (submitted via the FY25 tool)** and **2026-27 (submitted via the FY26 tool)** This request follows a recent review of federal guidance related to 20 U.S.C. § 1412(a)(10) and the corresponding regulations in 34 C.F.R. §§ 300.130–300.133.

Following a review of guidance, the department identified the need to correct student counts to ensure all required students are included in the proportionate share calculation. LEAs must ensure that all required students are accurately included, including home-schooled students (considered private school students in Tennessee). Accurate counts are essential to determining each LEA's required proportionate share of IDEA Part B funds for equitable services.

Please update your data in ePlan by **Thursday, March 12, 2026**, to ensure compliance with federal requirements. If you have questions, please contact Michelle.Harless@tn.gov.

Office Hours Available

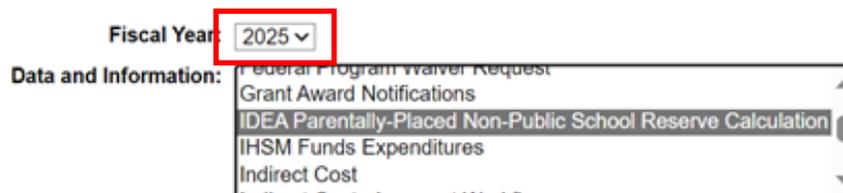
Optional office hours will be available on **Thursday, March 5, 2026, at 1 p.m. CT | 2 p.m. ET** to provide further technical assistance to LEAs. To join office hours, please use the following [link](#).

IDEA Parentally Placed Non-Public School Reserve Calculation Report in ePlan

The *Revised* IDEA Parentally Placed Non-Public School Reserve Calculation report is submitted through ePlan. LEAs will revise the data within the same ePlan tool used for the original submission. **The report will re-open in ePlan on Thursday, February 26, 2026, and must be complete and submitted by Thursday, March 12, 2026.** Directors of Schools and Special Education Directors have access to submit the report.

Instructions

Step 1: Data and Information > 2025 **and** 2026 > Active > IDEA Parentally Placed Non-Public School Reserve Calculation.



Step 2: At the top of the page, click *Revision Started*

Change Status To: Revision Started

Step 3: Complete the **Revision IDEA Part B** section for both FY25 and FY26.

IDEA Parentally Placed Non-Public School Reserve Calculation	
IDEA Part B	
IDEA Preschool	
Assurances	
Revision IDEA Part B	
Revision IDEA Preschool	

Row A:

Enter the number of eligible public school students (ages 3–21). Eligible students include:

- Students with an IEP in place in the LEA as of Dec. 1*
- Students who have been evaluated and are eligible for an IEP, but do not have an IEP as of Dec. 1*
- Students with an IEP who have been placed by the LEA in a private school for the purposes of a free appropriate public education (FAPE)

Row B:

Enter the number of eligible non-public school students (ages 3–21) within the LEA's jurisdiction. Eligible students include:

- Parentally placed private school students
- Homeschool students
- IEA students
- Any other parentally placed students eligible for a service plan as of Dec. 1*

***NOTE:**

- The 2025 (FY26) revised form will use data from Dec. 1, 2024, to calculate the proportionate share for FY26.
- The 2026 (FY27) revised form will use data from Dec. 1, 2025, to calculate the proportionate share for FY27.

IDEA Part B	
A: Enter the number of eligible public school students (ages 3-21). Eligible students include those with an IEP in place in the LEA as of Dec. 1, 2024, and those students who have been evaluated and are eligible for an IEP, but do not have an IEP as of Dec. 1, 2024. Eligible public school students include students with an IEP who have been placed by the District in a private school for the purposes of FAPE.	*
B: Enter the number of eligible non-public school students (ages 3-21) within the LEA's jurisdiction. Eligible students include parentally-placed private school students, homeschool students, IEA students, and all other parentally-placed students eligible for a service plan as of Dec. 1, 2024.	*
Total A + B	<input type="text" value="0"/>

Note: Totals will auto-populate in each column at the bottom of the page.

Step 4: Complete the **Revision IDEA Preschool** section.

IDEA Parentally Placed Non-Public School Reserve Calculation
IDEA Part B
IDEA Preschool
Assurances
Revision IDEA Part B
Revision IDEA Preschool

Row A:

Enter the number of eligible public school students (ages 3–5). Eligible students include:

- Students with an IEP in place in the LEA as of Dec. 1*
- Students who have been evaluated and are eligible for an IEP, but do not have an IEP as of Dec. 1*
- Students with an IEP who have been placed by the LEA in a private school for the purposes of FAPE

Row B:

Enter the number of eligible non-public school students (ages 3–5) within the LEA’s jurisdiction. Eligible students include:

- Parentally placed private school students
- Homeschool students
- IEA students
- Any other parentally placed students eligible for a service plan as of Dec. 1*

***NOTE:**

- The 2025 (FY26) revised form will use data from Dec. 1, 2024, to calculate the proportionate share for FY26.
- The 2026 (FY27) revised form will use data from Dec. 1, 2025, to calculate the proportionate share for FY27.

IDEA Preschool	
A: Enter the number of eligible public school students (ages 3-5). Eligible students include those with an IEP in place in the LEA as of Dec. 1, 2024, and those students who have been evaluated and are eligible for an IEP, but do not have an IEP as of Dec. 1, 2024. Eligible public school students include students with an IEP who have been placed by the District in a private school for the purposes of FAPE.	*
B: Enter the number of eligible non-public school students (ages 3-5) within the LEA's jurisdiction. Eligible students include parentally-placed private school students, homeschool students, IEA students, and all other parentally-placed students eligible for a service plan as of Dec. 1, 2024.	*
Total A + B	0

Note: Totals will auto-populate in each column at the bottom of the page.

Step 6: Read and check the box on the *Assurances* page.

Step 5: Change status to **LEA IDEA Parentally Placed Non-Public School Reserve Calculation Director Draft Completed** to submit the tool to the department for review.

Additional Notes

- The proportionate share for parentally placed non-public school children is based on the total number of eligible children residing in your LEA jurisdiction, not eligible children served.
- Do not count children identified as functionally delayed or intellectually gifted in any of the above counts.
- The department will use the following formulas in calculating the proportional share.

IDEA Part B (611)	
Total Federal flow-through funds for IDEA Part B	\$ _____
Total funds / Total # of eligible students (line C on report)	\$ _____ (Avg. allocation per eligible child)
Average Allocation per Eligible Child X (line B on report)	\$ _____ This amount is the proportionate amount (i.e., the money that must be spent for the group of parentally placed children in private schools)

IDEA Preschool (619)	
Total Federal flow-through funds for IDEA Preschool	\$ _____
Total funds / Total # of eligible students (line C on report)	\$ _____ (Avg. allocation per eligible child)
Average Allocation per Eligible Child X (line B on report)	\$ _____ This amount is the proportionate amount (i.e., the money that must be spent for the group of parentally placed children in private schools)

Contact

For questions related to the IDEA Parentally Placed Non-Public School Reserve Calculation Report, please contact Michelle.Harless@tn.gov.