

New IDEA Directors

IDEA Parentally Placed Private School Reserve Calculations

Federal regulations require that a proportion of your federal funds be used to provide services to children with disabilities in private schools. The focus is to provide guidance to LEAs following the requirements of 20 U.S.C. 1412(a) (10) of IDEA 2004 regarding (1) the LEA responsible for providing equitable special education and related services to parentally placed private school children with disabilities, and (2) determining the proportionate share calculation of Federal funds to be expended by the LEA for such children attending private schools located in their school district. The re-authorization of IDEA 2004 requires LEAs to consult with representatives of private schools and conduct a thorough and complete child find process to determine the number of parentally placed children with disabilities attending private schools *located within the jurisdiction of the LEA*. This means that representatives of private schools have only one LEA to consult to ensure that children with disabilities enrolled in their private schools can participate in IDEA equitable services. For additional information, please refer to 34 CFR 130 – 133 and Appendix B to Part 300 – Proportionate Share Calculation. Remember that in Tennessee, home-schooled students are also considered private school students and must be included in this count.

It is the LEA's responsibility to arrive at the "proportionate amount" of federal funds for your system to spend on providing services to children with disabilities in private schools. However, if you will complete the information requested on the attached page through "C. Total # of eligible children in your jurisdiction", we will compile your actual proportionate amount for the 2025-26 school year when next year's allocations are determined. In order for you to know what proportion of IDEA Part B funds (ages 3-21) must be spent on providing these services, you must know the number of eligible parentally placed private school children with disabilities (including home-schooled students) within your LEA jurisdiction for that age group.

Dates of Importance & Deadlines:

- **Dec. 2025:** Completion of forms in ePlan: TDOE Resources – ESSA/IDEA Non-public/Private Schools Information & Documents – IDEA Private Schools Parentally Placed Reserve Information & Documents – FY26
- **March 2026:** IDEA Private Schools Proportionate Amounts – Preliminary: TDOE Resources – ESSA/IDEA Non-public/Private Schools Information & Documents – IDEA Private Schools Proportionate Amounts – FY26
- **July-Sept. 2026:** IDEA Private Schools Proportionate Amounts – Final: TDOE Resources – ESSA/IDEA Non-public/Private Schools Information & Documents – IDEA Private Schools Proportionate Amounts – FY27

Available Resources:

- Assigned FPO Regional [Coordinator](#)
- Brett Printz at Brett.Printz@tn.gov for students ages (3-21)

Action Steps & Recommended Timeline:

- Oct.-Nov.: Start compiling necessary data for student enrollment in private schools
- Dec.: Electronically complete and submit forms – students ages 3-21 and students ages 3-5.