

IDEA Parentally Placed Non-Public School Reserve Calculation

Overview

Federal regulations require that a proportion of federal funds be used to provide services to children with disabilities in private schools. The focus of this memorandum is to guide local education agencies (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 C.F.R. §§ 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.

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

The IDEA Parentally Placed Non-Public School Reserve Calculation report is submitted through ePlan. The report will open in ePlan on **Monday, Dec. 1, 2025**, and must be complete and submitted by **Monday, Jan. 12, 2026**. Directors of Schools and Special Education Directors have access to submit the report.

ePlan Instructions

Step 1: Locate the report in [ePlan](#) > Data and Information > FY26 > Active > IDEA Parentally Placed Non-Public School Reserve Calculation.

Fiscal Year:

Data and Information:

Federal Program Waiver Request

FERPA and PPRA Review

Grant Award Notifications

IDEA K-12 Partnership Status Report

IDEA Parentally Placed Non-Public School Reserve Calculation

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

Change Status To:

Step 3: Complete the **IDEA Part B** section.

IDEA Parentally Placed Non-Public School Reserve Calculation

IDEA Part B

IDEA Preschool

Directions for Completing the IDEA Part B Section

1. For Row A: Enter the number of students (ages 3-21) with an IEP in place in the LEA as of Dec. 1.
2. For Row B: Enter the total number of students (ages 3-21) within the LEA's jurisdiction that have been evaluated and are eligible for an IEP, but do not have an IEP as of Dec. 1. This will include all eligible public school students, non-public school student, homeschool students, IEA students, and other parentally-placed students that are eligible for a service plan.

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

IDEA Part B	
A: Total Number of Students with an IEP in the LEA as of December 1. That is students that are (1) Evaluated, (2) Found Eligible with Federal Category Disability, and (3) have an IEP in the system as of December 1.	*
B: Total Number of Students within the LEA's jurisdiction that are eligible for an IEP but do not have an IEP. This includes eligible public school students with no IEP, eligible non-public school students, homeschool students, IEA students and other parentally-placed students that are eligible for a service plan.	*
Total A + B	0

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

IDEA Parentally Placed Non-Public School Reserve Calculation

IDEA Part B

IDEA Preschool

Directions for Completing the IDEA Preschool Section

1. For Row A: Enter the number of students (ages 3-5) with an IEP in place in the LEA as of Dec. 1.
2. For Row B: Enter the total number of students (ages 3-5) within the LEA's jurisdiction that have been evaluated and are eligible for an IEP, but do not have an IEP as of Dec. 1. This will include all eligible public school students, non-public school student, homeschool students, IEA students, and other parentally-placed students that are eligible for a service plan.

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

IDEA Preschool	
A: Total Number of Students with an IEP in the LEA as of December 1. That is students that are (1) Evaluated, (2) Found Eligible with Federal Category Disability, and (3) have an IEP in the system as of December 1.	*
B: Total Number of Students within the LEA's jurisdiction that are eligible for an IEP but do not have an IEP. This includes eligible public school students with no IEP, eligible non-public school students, homeschool students, IEA students and other parentally-placed students that are eligible for a service plan.	
Total A + B	0

Step 5: Check the *Assurances* page.

Step 6: Change status to **LEA IDEA Parentally Placed Non-Public School Reserve Calculation Director Draft Completed**.

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.
- Tennessee Department of Education will use the following formulas in calculating the proportional share:

IDEA Part B (611)	
Total Federal flow-through funds for 2026-27 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)	\$ _____ <small>This amount is the proportionate amount (i.e., the money that must be spent for the group of parentally placed children in private schools).</small>

IDEA Preschool (619)	
Total Federal flow-through funds for 2026-27 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)	\$ _____ <small>This amount is the proportionate amount (i.e., the money that must be spent for the group of parentally placed children in private schools).</small>

Contact

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