



A REPORT ON PARTICIPANTS IN NEBRASKA EXEMPT SCHOOLS

2022/23 School Year

Nebraska Department of Education
Exempt School Program Office
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INTRODUCTION

Background

On April 10, 1984, legislation was enacted that allowed parents to provide educational opportunities for their children outside of approved or accredited public or non-public schools (State Statute Section 79-1601). Parents, through a parent representative, were allowed to file for exempt status based on sincerely held religious beliefs. The Nebraska Department of Education (NDE) was given the responsibility for establishing rules and regulations governing procedures and standards for parents filing for an exemption. Rule 13 was developed in response to the statutory directive and became effective on August 22, 1984, and subsequently revised, with a current effective date of May 21, 2016.

In March 1999, a revision was made to the original State Statute. This revision gave parents or legal guardians the option to exempt their schools because the requirements for approval and accreditation required by law interfere with the decisions of the parents or legal guardians in directing their child's education. The Department then implemented a new rule (in addition to Rule 13) entitled Rule 12: "Regulations and Procedures for Exempting Schools for Which Parents Elect Not To Meet Legal Requirements for State Approval and Accreditation for Other Than Religious Reasons," with an effective date of August 4, 1999. The repeal of Rule 12 in May 2016 was the result of combining the two exempt school regulations into one rule.

On an annual basis, families that choose to be exempt from approval and accreditation requirements or "home school," file under Rule 13 indicating these requirements either 1) interfere with the decisions of the parents or legal guardians in directing their child's education; or 2) violates sincerely held religious beliefs. Rule 13 describes the procedure and forms that are to be used in the filing process for those seeking exempt status. It was from the submissions by those filing for exempt status for the 2022/23 school year that the data in this report was compiled.

Descriptors/Definitions

The following descriptors and their definitions are used in this report.

- **Exempt status** defines those parents who file to exempt themselves from approval and accreditation regulations, and receive official notification from the Commissioner of Education acknowledging their election to do so.
- **Exempt schools** is the term used in Nebraska for "home schools."
- **Exempt students** refers to the children attending exempt schools.
- A **family unit** is a single family comprised of parent(s) or legal guardian(s) and child(ren).
- A **single family attendance center** refers to a site occupied by students belonging to one family who have received exempt status.
- A **multi-family attendance center** refers to a site occupied by a group of children from two or more families who have received exempt status.

General Information

Rule 13, Frequently Asked Questions (FAQ), and related information and forms can be accessed from the Exempt School Program website at <https://www.education.ne.gov/fos/exempt-schools/>.

DATA REVIEWED

Beginning with the 2017/18 school year, the data presented reflects counts taken at the end of the school year (June 30, the last reporting day for the school year); which were all active exemptions as of that date. Prior to the 2017/18 school year, the data presented reflected counts collected by January of each school year.

Students, Family Units, and Attendance Centers

The total number of students at the end of the 2022/23 school year was 13,963. Appendix A contains statistics for the 2022/23 school year regarding students, family units and attendance centers. A historical summary for school years 1985/86 through 2022/23 can be found in Appendix B.

Dual Enrollment

Dual enrollment is when a student takes some courses at the local public or private school while also being home schooled. Of the total 2022/23 students, 446 were marked as dual enrolled for the 2022/23 school year. This information is not verified against school enrollment records.

Students and Family Units by County

For the 2022/23 school year, exempt students resided in all ninety-three Nebraska counties. The 10 counties with the greatest number of exempt students were as follows:

1)	DOUGLAS	3,481
2)	LANCASTER	2,349
3)	SARPY	1,587
4)	BUFFALO	352
5)	CASS	333
6)	LINCOLN	307
7)	SCOTTS BLUFF	272
8)	WASHINGTON	245
9)	HALL	243
10)	PLATTE	243

Douglas, Lancaster, and Sarpy Counties accounted for nearly 53 percent of the State's total number of exempt children.

Appendix C lists statistical information on families and students, in single family and multi-family attendance centers, by county.

Exempt School Students Compared to Total Census

The mandatory school attendance law (Section 79-201 R.R.S.) states that a child is of mandatory attendance age if the child will reach 6 years of age prior to January 1 of the then-current school year and has not reached 18 years of age.

Prior to the July 16, 2004 change in law, compulsory school attendance law was age 7 up to age 16.

Appendix D shows the percentage of exempt school students to the total census count. For school years 1985/86 through 2003/04, the total of exempt students each year was divided by the total census count within age 7 through age 15 range to derive a percentage figure. For school year 2004/05, the total of exempt students was divided by the total census count within age 7 through age 16 range to derive a percentage figure. From school year 2005/06 and after, the total of exempt students was divided by the total census count within age 6 through age 17 range to derive a percentage figure. The percent of students attending exempt schools compared to the total census count of Nebraska children for 2022/23 was 4.09 percent.

Students by Age

Listed below are the numbers of exempt students, by age.

Age	Number of Exempt Students
5	381
6	1,285
7	1,239
8	1,231
9	1,271
10	1,216
11	1,179
12	1,151
13	1,200
14	1,040
15	1,019
16	1,034
17	717
Total	13,963

Discontinuing Enrollment at the Exempt School

For a child who is of mandatory attendance age, attendance at the exempt school may be discontinued in the following two cases:

- ❑ In accordance with Section 79-202(6) R.R.S., a person who has legal or actual charge or control of a child who is at least sixteen years of age but less than eighteen years of age may withdraw such a child before graduation and be exempt from the mandatory attendance requirements by filing a “Withdrawal of a Child(ren) From the Exempt School” form (Form C) (see Section 010.01 and Appendix C of Rule 13).
- ❑ If the child is below 18 and has completed the program of instruction offered by the exempt school, then each parent or legal guardian shall sign a “Report of Completion of Program” form (Form D) (See Section 010.02 and Appendix D of Rule 13).

Reason For Discontinuing Enrollment at the Exempt School During the 2022/23 School Year	Number of Students Impacted
The child has reached the age of 16, and is below age 18, and withdrew before graduation (Form C).	43
The child is below age 18 and has completed the program of instruction (Form D).	77

Appendix A

Exempt Students, Family Units, and Attendance Centers School Year 2022/23 Reporting period July 1, 2022 - June 30, 2023

STUDENTS	
Single Family	12,627
Multi Family	1,336
TOTAL	13,963

STUDENTS	
Other Than Religious	5,905
Religious	8,058
TOTAL	13,963

FAMILY UNITS	
Other Than Religious	3,576
Religious	3,874
TOTAL	7,450

ATTENDANCE CENTERS			
	Other Than Religious	Religious	TOTAL
Single Family	3,457	3,377	6,834
Multi Family	18	25	43
TOTAL	3,475	3,402	6,877

Appendix B

Historical Summary of Exempt Students, Family Units, Attendance Centers, and Counties of Residence School Years 1985/86 through 2022/23

School Year	Number of Students			Family Units	School Attendance Centers			Counties Containing Exempt Students
	Single Family	Multi Family	Total		Single Family	Multi Family	Total	
2022/23	12,627	1,336	13,963	7,450	6,834	43	6,877	93
2021/22	12,410	1,219	13,629	7,261	6,603	39	6,642	93
2020/21	13,627	1,087	14,714	7,847	7,257	51	7,308	93
2019/20	8,616	836	9,452	4,836	4,386	30	4,416	93
2018/19	8,252	778	9,030	4,651	4,224	27	4,251	93
2017/18	8,182	737	8,919	4,504	4,094	35	4,129	93
2016/17	7,931	667	8,598	4,293	3,930	37	3,967	92
2015/16	7,678	612	8,290	4,122	3,801	30	3,831	93
2014/15	7,486	609	8,095	3,970	3,664	29	3,693	92
2013/14	7,092	582	7,674	3,749	3,457	25	3,482	92
2012/13	6,608	592	7,200	3,470	3,179	28	3,207	93
2011/12	6,273	536	6,809	3,293	3,018	28	3,046	91
2010/11	5,994	546	6,540	3,144	2,863	31	2,894	90
2009/10	5,823	472	6,295	3,024	2,769	28	2,797	91
2008/09	5,659	475	6,134	2,957	2,704	31	2,735	90
2007/08	5,536	526	6,062	2,955	2,681	35	2,716	90
2006/07	5,415	541	5,956	2,921	2,635	32	2,667	89
2005/06	5,134	482	5,616	2,852	2,587	29	2,616	89
2004/05	4,499	477	4,976	2,642	2,363	33	2,396	87
2003/04	4,448	481	4,929	2,634	2,348	32	2,380	87
2002/03	4,524	562	5,086	2,690	2,366	36	2,402	90
2001/02	4,427	573	5,000	2,628	2,310	39	2,349	90
2000/01	4,071	588	4,659	2,507	2,180	35	2,215	89
1999/00	4,125	581	4,706	2,591	2,252	39	2,291	91
1998/99	4,135	675	4,810	2,666	2,274	38	2,312	90

NOTE:

- For school years 1985/86 through 2016/17, statistics reflect data collected by January of each school year; for school years 2017/18 and after, statistics reflect data collected at the end of the school year (June 30).
- All statistics reported before the 1999/00 school year were Rule 13 (religious) exemption only. The first year for Rule 12 exemption (other than religious) was 1999/00. Rule 12 was merged into Rule 13 effective with the 2016/17 school year.

Appendix B

Historical Summary of Exempt Students, Family Units, Attendance Centers, and Counties of Residence School Years 1985/86 through 2022/23

School Year	Number of Students			Family Units	School Attendance Centers			Counties Containing Exempt Students
	Single Family	Multi Family	Total		Single Family	Multi Family	Total	
1997/98	4,045	716	4,761	2,603	2,200	36	2,236	92
1996/97	3,682	725	4,407	2,394	1,988	33	2,021	89
1995/96	3,340	797	4,137	2,220	1,770	33	1,803	90
1994/95	3,061	762	3,823	2,110	1,679	38	1,717	86
1993/94	2,633	690	3,323	1,819	1,436	29	1,465	88
1992/93	2,296	635	2,931	1,623	1,264	32	1,296	87
1991/92	2,030	574	2,604	1,443	1,122	28	1,150	83
1990/91	1,559	588	2,147	1,221	876	30	906	81
1989/90	1,341	566	1,907	1,106	755	53	808	80
1988/89	1,155	553	1,708	946	618	29	647	76
1987/88	977	660	1,637	873	509	33	542	70
1986/87	830	546	1,376	753	517	26	543	66
1985/86	492	447	939	518	262	20	282	N/A

NOTE:

- For school years 1985/86 through 2016/17, statistics reflect data collected by January of each school year; for school years 2017/18 and after, statistics reflect data collected at the end of the school year (June 30).
- All statistics reported before the 1999/00 school year were Rule 13 (religious) exemption only. The first year for Rule 12 exemption (other than religious) was 1999/00. Rule 12 was merged into Rule 13 effective with the 2016/17 school year.

Appendix C

Number Of Students And Families By County
 School Year 2022/23
 Reporting period July 1, 2022- June 30, 2023

County	Students					Family Units				
	Other Than Religious	Religious	Multi	Single	Total	Other Than Religious	Religious	Multi	Single	Total
ADAMS	107	107		214	214	74	52		126	126
ANTELOPE	25	32		57	57	13	13		26	26
ARTHUR		2		2	2		1		1	1
BANNER	3	18		21	21	2	9		11	11
BLAINE	3	4		7	7	3	2		5	5
BOONE	13	8		21	21	9	3		12	12
BOX BUTTE	30	62		92	92	22	35		57	57
BOYD	3	14		17	17	3	5		8	8
BROWN	9	35		44	44	5	16		21	21
BUFFALO	145	207	3	349	352	97	95	2	190	192
BURT	17	25		42	42	11	14		25	25
BUTLER	16	44		60	60	11	20		31	31
CASS	125	208	73	260	333	73	104	44	133	177
CEDAR	18	33		51	51	13	14		27	27
CHASE	2	25		27	27	2	11		13	13
CHERRY	38	34	17	55	72	18	17	7	28	35
CHEYENNE	48	80		128	128	33	39		72	72
CLAY	24	41		65	65	15	21		36	36
COLFAX	4	14	2	16	18	3	6	1	8	9
CUMING	16	16		32	32	13	8		21	21
CUSTER	34	100	16	118	134	22	43	8	57	65
DAKOTA	23	36		59	59	12	16		28	28
DAWES	30	60		90	90	21	31		52	52
DAWSON	35	56	13	78	91	24	32	7	49	56
DEUEL	5	11		16	16	5	7		12	12
DIXON	9	25		34	34	5	13		18	18
DODGE	87	120	1	206	207	57	56	1	112	113
DOUGLAS	1470	2011	460	3021	3481	927	940	190	1677	1867
DUNDY	8	9		17	17	5	5		10	10
FILLMORE	16	21		37	37	10	13		23	23
FRANKLIN	9	21		30	30	3	6		9	9
FRONTIER	15	11		26	26	8	4		12	12
FURNAS	10	21		31	31	9	11		20	20
GAGE	84	78	10	152	162	56	38	5	89	94
GARDEN	15	6		21	21	9	3		12	12
GARFIELD	1	15		16	16	1	7		8	8
GOSPER	1			1	1	1			1	1
GRANT	2	8		10	10	1	3		4	4

Appendix C

Number Of Students And Families By County
 School Year 2022/23
 Reporting period July 1, 2022- June 30, 2023

County	Students					Family Units				
	Other Than Religious	Religious	Multi	Single	Total	Other Than Religious	Religious	Multi	Single	Total
GREELEY	4	46	34	16	50	3	22	19	6	25
HALL	125	118	5	238	243	76	54		130	130
HAMILTON	29	79		108	108	16	38		54	54
HARLAN	6	16		22	22	5	7		12	12
HAYES	3	5		8	8	1	2		3	3
HITCHCOCK	13	25		38	38	7	10		17	17
HOLT	32	58	23	67	90	19	27	12	34	46
HOOKER	2	7		9	9	1	2		3	3
HOWARD	14	18		32	32	13	8		21	21
JEFFERSON	23	12	2	33	35	16	8	2	22	24
JOHNSON	10	22		32	32	6	7		13	13
KEARNEY	13	64		77	77	9	30		39	39
KEITH	47	28	28	47	75	27	14	13	28	41
KEYA PAHA		15		15	15		7		7	7
KIMBALL	30	28		58	58	22	16		38	38
KNOX	7	32		39	39	4	12		16	16
LANCASTER	980	1369	175	2174	2349	614	642	110	1146	1256
LINCOLN	124	183	14	293	307	87	86	7	166	173
LOGAN		16		16	16		4		4	4
LOUP		5		5	5		2		2	2
MADISON	72	104	3	173	176	49	44		93	93
MCPHERSON	4	3		7	7	3	2		5	5
MERRICK	23	51	2	72	74	19	21	2	38	40
MORRILL	19	32		51	51	13	15		28	28
NANCE	13	12		25	25	6	7		13	13
NEMAHA	30	52		82	82	18	23		41	41
NUCKOLLS	16	10		26	26	10	3		13	13
OTOE	59	78	24	113	137	40	35	11	64	75
PAWNEE	9	15	1	23	24	5	6		11	11
PERKINS	13	74	65	22	87	7	36	33	10	43
PHELPS	37	23		60	60	23	13		36	36
PIERCE	20	17		37	37	10	9		19	19
PLATTE	60	183	117	126	243	34	75	46	63	109
POLK	6	31		37	37	4	15		19	19
RED WILLOW	44	20		64	64	24	11		35	35
RICHARDSON	15	35		50	50	13	16		29	29
ROCK	8	4	6	6	12	5	2	4	3	7
SALINE	37	43		80	80	23	22		45	45

Appendix C

Number Of Students And Families By County
 School Year 2022/23
 Reporting period July 1, 2022- June 30, 2023

County	Students					Family Units				
	Other Than Religious	Religious	Multi	Single	Total	Other Than Religious	Religious	Multi	Single	Total
SARPY	682	905	192	1395	1587	421	426	77	770	847
SAUNDERS	89	107	1	195	196	49	51	1	99	100
SCOTTS BLUFF	136	136		272	272	88	66		154	154
SEWARD	87	113	22	178	200	41	50	7	84	91
SHERIDAN	28	36		64	64	20	18		38	38
SHERMAN	8	10		18	18	5	5		10	10
SIOUX	9	12		21	21	5	6		11	11
STANTON	15	17		32	32	9	8		17	17
THAYER	22	30		52	52	11	15		26	26
THOMAS	1	1		2	2	1	1		2	2
THURSTON	2	10		12	12	1	5		6	6
VALLEY	8	44		52	52	6	14		20	20
WASHINGTON	74	171	25	220	245	39	76	11	104	115
WAYNE	18	17		35	35	13	6		19	19
WEBSTER	10	26	2	34	36	6	9		15	15
WHEELER		3		3	3		2		2	2
YORK	48	90		138	138	33	50		83	83
STATEWIDE	5,684	8,279	1,336	12,627	13,963	3,576	3,874	620	6,830	7,450

Appendix D

Percentage Of Exempt School Participants To Total Census Count School Years 1985/86, 1990/91, 1995/96, 2000/01 – 2022/23

School Year	Total Census Count	Exempt Student Count	Percent Of Exempt Students In Total Census Count
1985/86	214,998	939	.44
1990/91	227,895	2,147	.94
1995/96	235,193	4,137	1.76
2000/01	233,014	4,659	2.00
2001/02	230,140	5,000	2.17
2002/03	227,935	5,086	2.23
2003/04	229,095	4,929	2.15
2004/05	253,919	4,976	1.96
2005/06	302,191	5,616	1.86
2006/07	299,990	5,956	1.99
2007/08	298,928	6,062	2.03
2008/09	298,039	6,134	2.06
2009/10	300,079	6,295	2.10
2010/11	300,344	6,540	2.18
2011/12	302,007	6,809	2.25
2012/13	306,135	7,200	2.35
2013/14	308,886	7,674	2.48
2014/15	313,985	8,095	2.58
2015/16	320,952	8,290	2.58
2016/17	321,867	8,598	2.67
2017/18	327,039	8,919	2.73
2018/19	327,932	9,030	2.75
2019/20	329,447	9,452	2.87
2020/21	331,619	14,714	4.44
2021/22	333,389	13,629	4.09
2022/23	333, 837	13, 963	4.18%

- Data for schools years prior to 2000/01 is shown in 5-year increments for space.
- School Years 1985/86 & 1990/91: Statistics And Facts About Nebraska Schools, Nebraska Department of Education, 1985 & 1990; Ages 7 through 15.
- School Year 1995/96: Statistics And Facts About Nebraska Schools, Nebraska Department of Education, 1995/96; Ages 7 through 15.
- School Years 2000/01 through 2003/04: School District/System Census Report, 2000, 2001, 2002, and 2003; Ages 7 through 15.
- School Year 2004/05: School District/System Census Report, 2004; Ages 7 through 16.
- School Years 2005/06 through 2022/23: School District/System Census Reports, 2005 through 2020; Ages 6 through 17.