



SPED Proportionate Share Worksheet for Nonpublic Schools 2026-2027 Submission

Opens 11/1 and Due 12/15

This is a short tutorial on accessing and walking through the Special Education Proportionate Share worksheet for Nonpublic Schools that is located on the Portal.



NEBRASKA

DEPARTMENT OF EDUCATION

The Individuals with Disabilities Education Act (IDEA)

92 NAC 51 (Rule 51)

Special Education Services to Children with Disabilities
(Ages 3-21)

Parentally Placed in Approved and/or Accredited Non-public
Schools Including Exempt Home Schools

FAPE & Equitable Services

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We have some specific programmatic information about the data that you will be submitting on the Proportionate Share worksheet. This information can be found in detail in the [Guidance Document Parentally Placed in Approved or Accredited Nonpublic or Exempt homeschool](#) that I have linked here for you. This information can be found on page 34 (the second page 34). There is some misnumbering in our document. :)

Determining the amount of federal IDEA funds to be expended on parentally placed private or nonpublic school children with disabilities is critical to ensuring the district meets its obligation to spend a proportionate share of these funds on special education and related services for these children.

The formula for determining the proportionate share of the district's subgrant is based on the total number of eligible (not on the number served) parentally placed children with disabilities aged 3 through 21 attending nonpublic and exempt home schools located in the district boundaries in relation to the total number of eligible public and nonpublic school children with disabilities aged 3 through 21 in the district's boundaries.



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Lets begin. The district needs to make sure the SPED Proportionate Share worksheet for nonpublic schools is moved to the Data Collection available collections. On the screen I have done a screenshot of the application showing it is available and needs to be added to the collections at the top of the Data Collection tab. Once the application if available the district can click on the application to begin. This application opened on November 1, 2023 and is due December 15, 2023. All school districts (including districts that do NOT have approved/accredited non-public schools or exempt home schools located within the district's jurisdiction) are required by the Individuals with Disabilities Education Act (IDEA) to complete and submit the 2024-2025 IDEA Proportionate Share application. A non-public school is not required to complete this application. It is only completed by the Public schools giving information to NDE on students who are eligible for special education services attending the nonpublic schools within their district boundaries.

| | | | |
|-----------|-----|---|---|
| Internal | Add | Rule 14 Assurance Non Public 2022-2023 | |
| Closed | | Special Education Post-School Outcomes | Close on 3/31/2021. |
| Available | Add | SPED Proportionate Share Worksheet for Non-Public Schools | SPED Proportionate Share Worksheet for Non-Public Schools open on 11/1. |
| Internal | Add | State Aid Component Verification 2020-2021 | Collection available Dec 3 8:00 AM – Dec 5 5:00 PM CST only |
| Internal | Add | State Aid Component Verification 2021-2022 | Collection available Dec 1 8:00 AM – Dec 3 5:00 PM CST only |

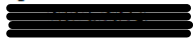


Selecting The District

Here is the first screen. The district will choose their district and then hit the submit button. Current application is 2026-2026



NDE Special Populations Office-Proportionate Share Worksheet For Non Public Schools



District List

Sort by:

☒ County District Number ☐ District Name

Sort District List

Back

Submit



Identify Non Public Schools Within District Boundaries

This is a screen shot of the top part of the worksheet. If the district has a non-public school within the district boundaries the district needs to find the non-public school from the listbox, select it and click add.
If the district does not have any non-public schools and only exempt home schools it will only list home schools.

NDE Special Populations Office-Proportionate Share Worksheet For Non Public Schools

~~Worksheet~~

District enters information in highlighted cells
Numbers in non-highlighted cells are calculated by the application.

County District Number: District Name:

List Non-Public School(s) in District, Select Non-Public Schools from left listbox and click [Add to the right listbox] button to Add:
(Required Field. If no non-public schools within the district's boundaries, select "None" to add, Changes will be saved after click the Calculate button)

| |
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Eligible students attending the Non-Public

I. Eligible Parentally Placed Non-Public School Children attending a Non-Public School or Exempt Home School within the District's Boundaries

| Data | | Child Count Reported On: |
|------|--|-----------------------------|
|------|--|-----------------------------|

Section 1 is looking at the children eligible and attending the non-public school. The numbers that the district will be using will be based on the October 1, 2025, child count. The annual NSSRS/ADVISER child count and Proportionate Share child count are two separate child counts taken on October 1. The Proportionate Share child count is an attendance headcount of all eligible children parentally placed in an approved and/or accredited non-public school or exempt home school within the district boundaries and does not consider which school district is providing special education services. (FAPE or Equitable) The NSSRS/ADVISER child count is the total number of eligible Public School children and may not accurately reflect the proportionate share child count, as NSSRS/ADVISER includes all of the children who are being served by the district in both the public and non-public schools, and outside of the district. The NSSRS/ADVISER count also may include resident non-public school children; and non-resident children who are receiving contracted services from the non-resident school district. Simply using the NSSRS/ADVISER count to report the total number of eligible Public School children may not be accurate. The numbers are only for students with disabilities and when filling out this form it includes both students that are being serviced through FAPE services and an IEP and students receiving Equitable services AND also includes any students that have a disability and are eligible for special education services, either FAPE or equitable but the parent has declined or revoked services.

These numbers are for students ages 3-21 that are attending a nonpublic school within the district boundary. The district does not include any students in this worksheet that are resident students but attending a nonpublic school outside of the district boundaries. Those students will be counted by the district in which the nonpublic is located.

Another often confusing term is "eligible". This means student who have been determined by a Multidisciplinary team that the student is eligible for special education services. This is NOT every student that is attend the non public or public school.



Students eligible for special education attending the Non- Public School

The first box, box A is reporting the students that are attending the non-public school within the district boundaries that are eligible for special education services. If your district does not have a non-public school within the district boundaries you will enter 0 for box A.

This is to include any student that is at the non-public school with a disabilities and eligible for special education services that is receiving FAPE from your district, nonresident children receiving equitable services from your district, nonresident children receiving FAPE from the students resident district, nonresident children from out of state receiving Equitable services from your district and any resident or nonresident children 3-5 yr olds receiving special education services FAPE or equitable that are attending the non-public preschool that is a part of the approved or accredited (not for profit) nonpublic elementary school. So if the child is attending the nonpublic school and receiving special education services whether from your district or from their home district you count this student. Whether they are receiving FAPE or equitable services you count this student in this number.

- A. Non-public school children eligible and served ages 3-21 attending an approved and/or accredited nonpublic school located within district boundaries to include:
- resident children receiving FAPE
 - nonresident children receiving Equitable services
 - nonresident children receiving FAPE from the resident district
 - nonresident children out-of-state receiving Equitable services
 - nonresident children 3-5yr. olds receiving services attending a nonpublic preschool (which is a part of an approved accredited not- for profit nonpublic elementary school)

Enter number:



Students eligible for special education services and not served

Box B: Again if you do not have a nonpublic school within your district boundaries this number will be zero.

Here the district is counting any students that are eligible for special education services that are attending the nonpublic school within the district's boundaries but are not receiving services. The would be parents that have revoked or refused special education services whether from your district or their home resident district. Even if the student who is eligible for special education services but is not receiving services the district need to count them on this worksheet. Should the parent decide that they want their child to receive FAPE or equitable services for the district would need funds to be available for that student.

Through the consultation process and meeting with the non-public schools you would have determined if there were students at the non-public school that are eligible for special education services but not receiving services.

| | | |
|---|----------------------|----------|
| <p>B. Non-public school children eligible but not served ages 3-21 attending an approved and/or accredited nonpublic school within district boundaries to include:</p> <ul style="list-style-type: none">-resident children not receiving FAPE-nonresident children receiving FAPE from the child's resident district-nonresident children not receiving Equitable services-nonresident out-of-state children not receiving Equitable services-nonresident children 3-5yr. olds not receiving services attending a nonpublic preschool (which is a part of an approved accredited not-for profit elementary school) | <p>Enter number:</p> | <p>0</p> |
|---|----------------------|----------|



Exempt Homeschooled Children

| | | |
|--|---------------|----|
| C. Home schooled children eligible both served and not served ages 5-21 attending an exempt home school within district boundaries to include: -resident children receiving FAPE -resident children not receiving FAPE their district -nonresident children not receiving Equitable services -nonresident children receiving FAPE from their resident district | Enter number: | 3 |
| TOTAL Eligible Non-public/home school children Ages 3-21 within district boundaries | | 18 |

In Nebraska all exempt homeschools are considered non-public schools. If your district has parents that have registered a homeschool you need to consider if there are children at the homeschool that are eligible for special education services. Box C considers any children that are eligible for special education services that are serviced and not serviced ages 5-21. Notice that for the exempt home school number you are not considering preschool age children. They will be counted in box D. This box does not separate those served and not served but asks the district to combined that number. Also the district needs to consider does the homeschool located in the districts boundaries have any nonresident children eligible to receive special education services attending the exempt home school. Although this may be rare there are several cooperative homeschools within the state that could have students attending that are from another district. Please be careful as this is not asking for all students attending an exempt home school but only those students that are attending the exempt homeschool that are eligible for special education services.

The total shown on this slide would be the total eligible students for special education that are attending a nonpublic and exempt homeschool within the district boundaries.

In Section 1 the district does not count any student that is attending a nonpublic school outside of the district boundaries. These students will not be counted anywhere on this worksheet. Those students that are resident of your district but attending a nonpublic school outside of the district boundaries will be counted by the district in which the nonpublic school is located.

Thus the statement at the beginning that the numbers on this sheet do not match with the Adviser numbers.



Eligible Public School Children

Section II Counts the students that are enrolled in the district Public school and eligible for special education services. Box A looks at the students that are receiving special education services. This number would include any students that are receiving services from the public school within the district building or that the district IEP team has determined a placement outside of the public school building.

Box B would be those attending the district public school and not receiving special education services. Box B would be students attending the public school and determined eligible for special education services but the parents have revoked or refused services.

Do not include any students that are attending the nonpublic school but are transported to the public school building to receive special education services. Again the word "eligible" means students that are enrolled in the public school and has been determined that the student is eligible for special education services.

II. Eligible Public School Children

| | | |
|---|---------------|-----|
| A. Public school children eligible and served ages 3-21 attending the school district public school to include: -resident children attending the Public school receiving FAPE, including eligible preschool children -resident children placed by the Public school receiving FAPE in a contracted program - <u>Not to include</u> parentally placed children <u>attending a nonpublic or Exempt home school</u> outside of the district's boundaries who are receiving FAPE services | Enter number: | 224 |
| B. Public school children eligible but not served Ages 3-21 attending district public school including district preschool -resident children eligible for FAPE (parent refused services) | Enter number: | 0 |
| TOTAL eligible public school children Ages 3-21 | | 224 |



Total Eligible Public and Nonpublic

The final part of the form is giving the district the totals of students that are eligible for special education services served and not served in both the public school and the nonpublic school. The worksheet then determines the percentage of students eligible for special education attending the non-public school.. This percentage is then used to determine that amount of money that needs to be set aside from the districts IDEA dollars for the nonpublic services to student receiving FAPE or equitable services attending the nonpublic/exempt home schools within the district boundaries. This calculation is based on the districts IDEA dollars in the 2024 grant. The dollars will be adjusted to align with the actual 2025 grant allocation when the grant becomes available to the districts on their application in May of 2024.

The proportionate share amount that is shown on the bottom of the screen would be the district's amount of money that needs to be spent on services to children with disabilities that are placed by their parents at the nonpublic or exempt home school within the district boundaries whether they are receiving FAPE or equitable services for your district.

| | | |
|---|--|--------|
| III. Eligible Public and Non-Public/Exempt Home School Children | | |
| A. Total eligible public and non-public school children Ages 3-21 | | 107 |
| B. Percentage of Non-Public School Children | | 13.08% |
| Total Part B Flow-Through Allocation | | |
| Applicable Federal Funds-Final document will have this figure provided by NDE Ages 3-21 | | 160877 |
| PROPORTIONATE SHARE | | 21049 |



Final Step

Assurance

As the authorized representative for the school district, I hereby certify that this application is a true and accurate count of both public school children ages 3-21 attending the public school who are eligible to receive special education services; and eligible parentally placed children 3-21 yr. attending an: approved and/or accredited non-public schools, preschool children ages 3-5 yr. attending a nonpublic preschool which is a part of an approved accredited elementary school, and exempt home school children within the district's boundaries.

I further assure that the identified proportionate share allocation will be expended by the district for services to eligible parentally placed non-public school children and that the district will maintain financial records available for audit to document the child counts and program expenditures.

Ready to Submit:

☒ Yes ☐ No

| | | | | |
|--------------------------------------|--|--|--|--|
| Authorized School District Official: | | | | |
| | | | | |

The final step is the assurance and submission of the worksheet. Make sure and click the Yes button after reading the assurance and fill in the district official authorization information and submit the form.



If you have further questions while filling out the form, please refer to the Guidance Document.

Things to consider

Contact information:

Amy Rhone amy.rhone@nebraska.gov Questions for specific placement situations not covered in this presentation

Megan Kassing megan.kassing@nebraska.gov Fiscal questions

Often-found mistake is children attending a nonpublic preschool. The district is only counting the students attending a nonpublic preschool that is part of a nonpublic elementary school.

For example, if St. John's Lutheran School also has a preschool with their elementary you would count the students attending that preschool that have a disability whether they are served or not served, FAPE or equitable, resident or nonresident. But if the child is attending ABC Preschool within the community and it is not associated with a nonpublic elementary this child would not be counted in the nonpublic count. This child would be counted among the eligible Public School children.

Another often mistake is misunderstanding of the term "eligible". As I have stated several times throughout this presentation, "eligible" means that the student has already been determined as a student with a disability and eligible for special education services. Not all students within the public school or nonpublic school that "could be eligible".