



A REPORT ON PARTICIPANTS IN NEBRASKA EXEMPT SCHOOLS

2023/24 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 2023/24 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 2023/24 school year was 14,613. Appendix A contains statistics for the 2023/24 school year regarding students, family units and attendance centers. A historical summary for school years 1985/86 through 2023/24 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 2023/24 students, 735 were marked as dual enrolled for the 2023/24 school year. This information is not verified against school enrollment records.

Students and Family Units by County

For the 2023/24 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	3,674
2)	LANCASTER	2,442
3)	SARPY	1,631
4)	BUFFALO	388
5)	CASS	357
6)	LINCOLN	290
7)	WASHINGTON	263
8)	HALL	258
9)	SCOTTS BLUFF	251
10)	PLATTE	250

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 2023/24 was 4.37 percent.

Students by Age

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

Age	Number of Exempt Students
5	425
6	1,271
7	1,298
8	1,265
9	1,243
10	1,275
11	1,273
12	1,193
13	1,204
14	1,114
15	1,093
16	1,129
17	830
Total	14,613

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 2023/24 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).	47
The child is below age 18 and has completed the program of instruction (Form D).	45

Appendix A

Exempt Students, Family Units, and Attendance Centers School Year 2023/24 Reporting period July 1, 2023 - June 30, 2024

STUDENTS	
Single Family	13,139
Multi Family	1,474
TOTAL	14,613

STUDENTS	
Other Than Religious	5,325
Religious	9,288
TOTAL	14,613

FAMILY UNITS	
Other Than Religious	3,394
Religious	4,492
TOTAL	7,886

ATTENDANCE CENTERS			
	Other Than Religious	Religious	TOTAL
Single Family	2,861	4,295	7,156
Multi Family	24	14	38
TOTAL	2,885	4,309	7,194

Appendix B

Historical Summary of Exempt Students, Family Units, Attendance Centers, and Counties of Residence School Years 1985/86 through 2023/24

School Year	Number of Students			Family Units	School Attendance Centers			Counties Containing Exempt Students
	Single Family	Multi Family	Total		Single Family	Multi Family	Total	
2023/24	13,139	1,474	14,613	7,886	7,156	38	7,194	93
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

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 2023/24

School Year	Number of Students			Family Units	School Attendance Centers			Counties Containing Exempt Students
	Single Family	Multi Family	Total		Single Family	Multi Family	Total	
1998/99	4,135	675	4,810	2,666	2,274	38	2,312	90
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 2023/24
 Reporting period July 1, 2023- June 30, 2024

County	Students					Family Units				
	Other Than Religious	Religious	Single Family	Multi Family	Total	Other Than Religious	Religious	Single Family	Multi Family	Total
ADAMS	68	157	215	10	225	52	83	130	5	135
ANTELOPE	14	51	65	0	65	10	20	30	0	30
ARTHUR	1	2	3	0	3	1	2	3	0	3
BANNER	0	12	12	0	12	0	6	6	0	6
BLAINE	1	5	6	0	6	1	3	4	0	4
BOONE	13	18	31	0	31	8	8	16	0	16
BOX	56	58	114	0	114	43	34	77	0	77
BOYD	2	14	16	0	16	2	6	8	0	8
BROWN	15	28	37	6	43	10	14	20	4	24
BUFFALO	129	259	388	0	388	84	119	203	0	203
BURT	11	30	41	0	41	8	16	24	0	24
BUTLER	18	37	55	0	55	11	20	31	0	31
CASS	154	203	287	70	357	104	93	152	45	197
CEDAR	9	39	48	0	48	7	17	24	0	24
CHASE	5	21	26	0	26	2	10	12	0	12
CHERRY	42	35	47	30	77	24	17	25	16	41
CHEYENNE	44	96	140	0	140	37	43	80	0	80
CLAY	21	50	71	0	71	9	24	33	0	33
COLFAX	7	24	28	3	31	4	10	13	1	14
CUMING	12	24	36	0	36	8	11	19	0	19
CUSTER	36	112	142	6	148	28	47	71	4	75
DAKOTA	12	33	45	0	45	8	18	26	0	26
DAWES	38	63	101	0	101	24	32	56	0	56
DAWSON	42	48	89	1	90	24	28	51	1	52
DEUEL	3	16	19	0	19	3	11	14	0	14
DIXON	2	33	35	0	35	2	17	19	0	19
DODGE	78	154	230	2	232	51	68	117	2	119
DOUGLAS	1,585	2,089	3,127	547	3,674	937	1,044	1,736	245	1,981
DUNDY	3	6	9	0	9	2	3	5	0	5
FILLMORE	9	27	36	0	36	6	15	21	0	21
FRANKLIN	1	19	20	0	20	1	6	7	0	7
FRONTIER	10	15	25	0	25	5	8	13	0	13
FURNAS	7	24	31	0	31	6	11	17	0	17
GAGE	75	101	171	5	176	49	52	97	4	101
GARDEN	5	10	15	0	15	4	7	11	0	11
GARFIELD	2	11	13	0	13	2	6	8	0	8
GOSPER	1	6	7	0	7	1	2	3	0	3
GRANT	3	9	12	0	12	2	3	5	0	5

Appendix C

Number Of Students And Families By County
 School Year 2023/24
 Reporting period July 1, 2023- June 30, 2024

County	Students					Family Units				
	Other Than Religious	Religious	Single Family	Multi Family	Total	Other Than Religious	Religious	Single Family	Multi Family	Total
GREELEY	2	51	13	40	53	1	24	4	21	25
HALL	99	159	252	6	258	71	89	156	4	160
HAMILTO	27	113	140	0	140	18	47	65	0	65
HARLAN	9	9	18	0	18	4	4	8	0	8
HAYES	4	10	14	0	14	2	3	5	0	5
HITCHCOC	15	25	40	0	40	8	10	18	0	18
HOLT	36	60	69	27	96	22	32	34	20	54
HOOKER	2	7	9	0	9	1	2	3	0	3
HOWARD	14	18	32	0	32	14	8	22	0	22
JEFFERSO	22	24	44	2	46	16	15	30	1	31
JOHNSON	6	24	30	0	30	5	8	13	0	13
KEARNEY	24	60	84	0	84	12	29	41	0	41
KEITH	39	36	46	29	75	25	20	30	15	45
KEYA	5	17	22	0	22	2	7	9	0	9
KIMBALL	21	32	53	0	53	16	17	33	0	33
KNOX	6	36	42	0	42	4	14	18	0	18
LANCASTE	820	1,622	2,257	185	2,442	559	779	1,214	124	1,338
LINCOLN	105	185	277	13	290	81	93	166	8	174
LOGAN	1	15	16	0	16	1	4	5	0	5
LOUP	0	5	5	0	5	0	2	2	0	2
MADISON	65	117	182	0	182	49	54	103	0	103
MCPHERS	4	3	7	0	7	4	2	6	0	6
MERRICK	26	47	73	0	73	20	23	43	0	43
MORRILL	6	47	53	0	53	6	22	28	0	28
NANCE	7	17	24	0	24	5	7	12	0	12
NEMAHA	20	67	87	0	87	12	30	42	0	42
NUCKOLLS	13	12	25	0	25	9	4	13	0	13
OTOE	77	114	167	24	191	49	47	85	11	96
PAWNEE	2	16	18	0	18	2	5	7	0	7
PERKINS	73	24	30	67	97	36	12	14	34	48
PHELPS	17	33	50	0	50	14	18	32	0	32
PIERCE	16	31	47	0	47	7	13	20	0	20
PLATTE	36	214	125	125	250	23	87	62	48	110
POLK	12	33	45	0	45	5	15	20	0	20
RED	25	32	57	0	57	17	15	32	0	32
RICHARDS	17	32	49	0	49	13	14	27	0	27
ROCK	8	7	10	5	15	5	4	6	3	9
SALINE	27	46	71	2	73	21	24	43	2	45

Appendix C

Number Of Students And Families By County
 School Year 2023/24
 Reporting period July 1, 2023- June 30, 2024

County	Students					Family Units				
	Other Than Religious	Religious	Single Family	Multi Family	Total	Other Than Religious	Religious	Single Family	Multi Family	Total
SARPY	643	988	1,428	203	1,631	388	494	796	86	882
SAUNDERS	76	136	206	6	212	35	66	99	2	101
SCOTTS	95	156	251	0	251	72	77	149	0	149
SEWARD	66	144	182	28	210	34	66	89	11	100
SHERIDAN	12	45	57	0	57	11	24	35	0	35
SHERMAN	8	8	16	0	16	5	5	10	0	10
SIOUX	3	19	22	0	22	3	9	12	0	12
STANTON	18	17	35	0	35	9	9	18	0	18
THAYER	14	38	52	0	52	11	22	33	0	33
THOMAS	1	0	1	0	1	1	0	1	0	1
THURSTO	7	7	14	0	14	3	4	7	0	7
VALLEY	14	41	55	0	55	9	14	23	0	23
WASHING	75	188	234	29	263	41	81	111	11	122
WAYNE	9	28	34	3	37	5	14	17	2	19
WEBSTER	8	25	33	0	33	6	11	17	0	17
WHEELER	0	6	6	0	6	0	5	5	0	5
YORK	34	103	137	0	137	22	54	76	0	76
TOTALS	5,325	9,288	13,139	1,474	14,613	3,394	4,492	7,156	730	7,886

Appendix D

Percentage Of Exempt School Participants To Total Census Count School Years 1985/86, 1990/91, 1995/96, 2000/01 – 2023/24

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
2023/24	334,050	14,613	4.37%

- 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.