A tutorial for the submission of the

SPED Proportionate Share Worksheet for Nonpublic Schools

As provided by the

Nebraska Department of Education Office of Special Education

Important Dates

- The proportion share worksheet opens on the first business day in November.
- All districts are required to provide a submission by December 15th.

All districts, including those that do NOT have approved/accredited non-public schools or exempt home schools are required to submit the application.

Non-Public Schools or exempt home schools do not complete a submission.

Important Resources

Please see our **Non-Public Services to Children with Disabilities Enrolled by Their Parents in Non-Public Schools Guidance Document** found at http://www.education.ne.gov/sped/finance/.

Additional information regarding Proportionate Share, or related concepts, can be found within The Individuals with Disabilities Education Act (IDEA) and 92 NAC 51 (Rule 51).

Who?

Through this submission, each district must report the number of children ages 3-21 who are eligible for special education services and are parentally placed in approved and/or accredited non-public schools, including exempt homeschools, as of October 1 of the current school year.

For example, in November 2026 a district will report data from the October 1st, 2026, Student Count.

Why do we need to submit this data?

Each district submits NSSRS/ADVISOR child count data as of October 1st each year. The proportionate share worksheet is a **separate submission** to the NSSRS/ADVISOR child count data.

NSSRS/ADVISOR data does not consider which school district is providing special education services (FAPE or Equitable).

The Proportionate share worksheet reports (A) those eligible and served within district boundaries, (B) eligible but not served within district boundaries, and (C) both served and not served within district boundaries.

How does the submission of this data effect my district?

The worksheet submission will be used by the Nebraska Department of Education Office of Special Education office to determine the amount of federal IDEA Funds to allocate to GMS (Grants Management System) Program 6412. (**34 CFR § 300.133)** Program 6412 requires funds to be expended on parentally placed private or nonpublic school children with disabilities.

Proportionate share data collected as of November, will then be used in the allocation formula for the next school year, which would be the Grant Subaward Notification the district would receive with the performance period for the following July-September.

The formula for determining the proportionate share of the district's subgrant is based on the total number of eligible (not served) parentally placed children with disabilities ages 3-21 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 ages 3-21 in the district's boundaries.

How to Access the Submission

1) Access the Nebraska Department of Education Portal at http://portal.education.ne.gov

2) Select “Data Collections” on the top bar.

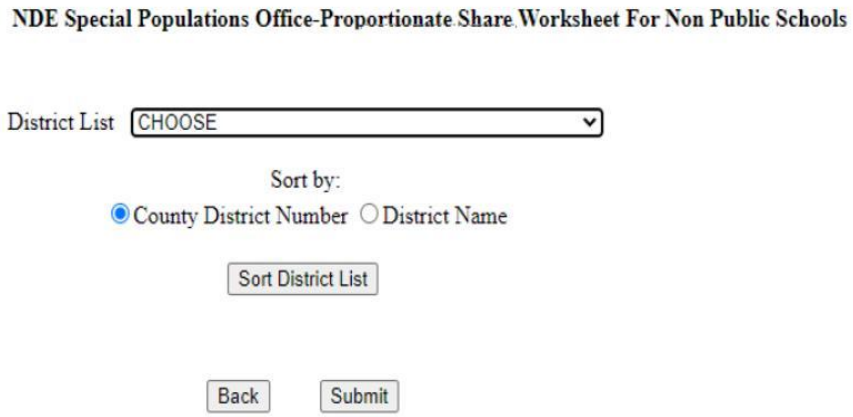


3) If “Available” shows in the first column, this means the application is open. If it shows “Add” as an option, this needs to be “added” to the collections at the top of the tab.



Select The District

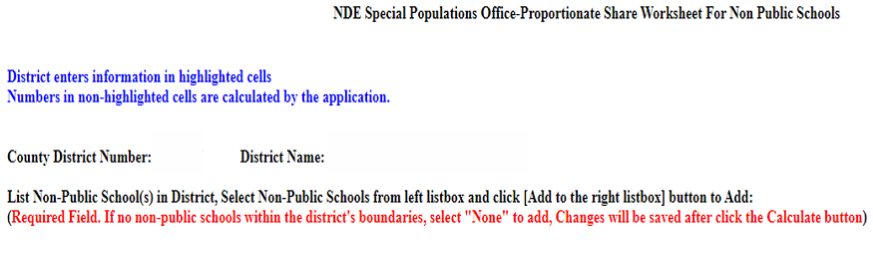
- Choose your district and hit “Submit”



Select Non-Public Schools Within District Boundaries

- If a district has a non-public schools within the district boundary, find the school in the list, select, and add.

- If a district does not have any non-public schools and only exempt home schools, the district will only list home schools.



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

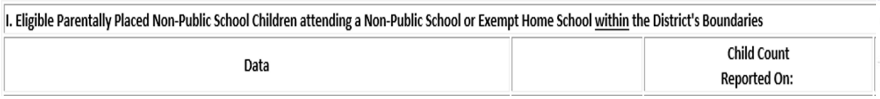
District enters information in highlighted cells
Numbers in non-highlighted cells are calculated by the application.

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)

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

- As of October 1st, enter the total number of students ages 3-21 with disabilities that are:
  - (1) being serviced through FAPE services and an IEP
  - (2) students receiving equitable services
  - (3) any students that have a disability and are ***eligible*** for special education services, either FAPE or equitable, but the parent was declined or revoked services.



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:

Things to Keep in Mind

Eligible is defined as a students have been determined by a Multidisciplinary team that the student is eligible for special education services.

A. Non-Public School Children Eligible and Served Ages 3-21 attending an approved and/or accredited nonpublic school located within the district boundaries

- In Box A, report the students 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”

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:

Things to Keep in Mind

Include any student that is at the non-public school with a disability 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.

If a child is attending the nonpublic school and receiving special education services, from your district or from their home district, you count this student, regardless if the child is receiving FAPE or equitable services.

B. Non-Public school children eligible but not served ages 3-21 attending an approved and/or accredited nonpublic school within district boundaries.

- In Box B, report the students that are eligible for special education services that are attending non-public schools within the district boundaries but are not receiving the services.
- If your district does not have a non-public school within the district boundaries, you will enter “0”

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:

Things to Keep in Mind

This would include situations where the parents that have revoked or refused the special education services, regardless if it was for your district or the child’s home resident district.

Should the parent later change their decision, the district would be responsible in providing the funding for that student. Which is why it is important through the consultation process with non-public schools, a district gains information on students that are eligible but not receiving services.

C. Home Schooled children eligible both served and not served ages 5-21 attending an exempt home school within district boundaries to include: (1) resident children receiving FAPE, (2) resident children not receipting FAPE from their district, (3) nonresident children not receiving equitable services and (4) nonresident children receiving FAPE from their resident district.

- In Nebraska, all exempt homeschools are considered non-public schools.
- In Box C, report the number of children that are eligible for special education services that are serviced and not serviced for ages 5-21.
  - Preschool Ages will be counted in Box D.

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

Things to Keep in Mind

Include only those students that are attending exempt homeschools and that are ***eligible*** for special education services. Do not include the total amount of student attending exempt homeschools.

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

- The total shown in Section 1 shows the total eligible students for special education that are attending a nonpublic and exempt homeschool within the district boundaries.

TOTAL Eligible Non-public/home school children Ages 3-21 within district boundaries		18

Things to Keep in Mind

Section 1 should not include any student that is attending a nonpublic school outside of the district boundary. This student would be counted by the district in which the nonpublic school is located.

This is the primary difference from what a district reported as their Child Count through their NSSRS/Advisor submission.

Section II. Eligible Public-School Children

- Section II reports the number of students that are enrolled in the district public school and eligible or special education services.
- In Box A, report the number of students receiving special education services for 3-21.

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 -Not to include parentally placed children attending a nonpublic or Exempt home school **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

Things to Keep in Mind

This could include any student that is receiving services from a public schools within a district building, or any student where the district IEP team has determined placement outside of the public-school building.

Section II. Eligible Public-School Children

- In Box B, report the number of students attending the district public school and are not receiving special education services though they were determined as 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 -Not to include parentally placed children attending a nonpublic or Exempt home school **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

Things to Keep in Mind

Eligible is defined as a students have been determined by a Multidisciplinary team that the student is eligible for special education services.

This includes students that are eligible, but parents have revoked or refused services.

No not include any students that attend non-public schools but are transported to the public-school building to receive special education services.

Section III. Eligible Public and Non-Public/Exempt Home School Children

- Section 3 provides the district will the percentage of student eligible for special education attending non-public schools.
- This percentage is used within the IDEA allocation process to determine the amount of money that the district needs to set aside from IDEA dollars for nonpublic services to students receiving FAPE or equitable services while attending nonpublic/exempt home schools within the district's boundaries.
- The proportionate share amount shown at the bottom of the screen is based on your prior year's IDEA allocation. This will be adjusted with the next year's IDEA allocation amount.

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

Things to Keep in Mind

A district would see a final proportionate share amount in their Grant Subaward Notification (GSN) for the performance period starting in the July following the submission of the SPED Proportionate Share Worksheet.

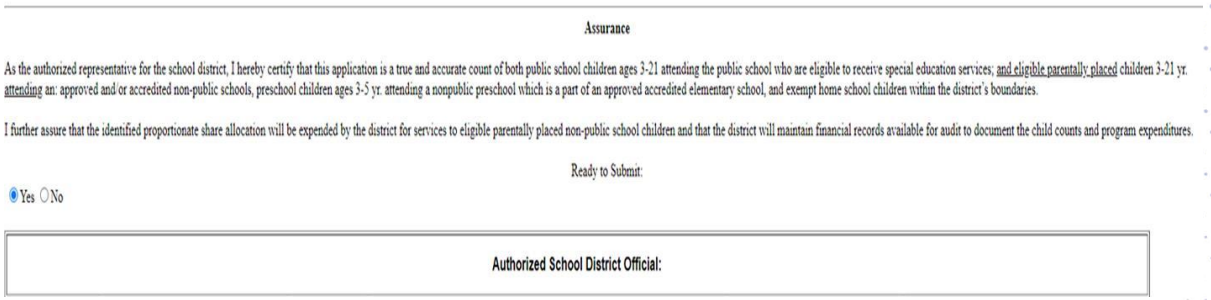
For example, data collected in November 2026 will then be used to calculate the amount for the GSN a district will receive for the performance period of July 2027 to September 2028.

Typically, a district will only receive a partial award amount as of their approved application date, approximately 25% of their total award. The remaining amount will be released on October 1st.

In this example, the remaining approximately 75% of the proportionate share would be released on October 1st, 2027.

Final Step: Submission

- A district must read the assurance statement and confirm they are ready to submit their worksheet through selecting “Yes”.
- The district official will fill out the additional information and submit the form.



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:

Common Mistakes

Preschool

- A district should only count the students attending a nonpublic preschool if that preschool is part of a nonpublic elementary school.

For example, St. John's Lutheran School also has a preschool with their elementary school. A district would count the student attending that preschool that have a disability whether they are served or not served, FAPE or Equitable, resident or nonresident.

In contrast, if a child is attending ABC Preschool within the community and it is not associated with a nonpublic elementary school, the child would not be counted.

Common Mistakes

Eligible is defined as a students have been determined by a Multidisciplinary team that the student is eligible for special education services.

A district should not count students that have not been determined as eligible as of October 1st.

Resources

Please reference additional resources at http://www.education.ne.gov/sped/finance.

SPED Proportionate Share Worksheet for Non-Public Schools

Submission Guidance

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

NON-PUBLIC SERVICES TO CHILDREN WITH DISABILITIES ENROLLED BY THEIR PARENTS IN NON-PUBLIC SCHOOLS GUIDANCE DOCUMENT

PROPORTIONATE SHARE WORKSHEET FOR NON-PUBLIC SCHOOLS 2023-2024 SUBMISSION GUIDANCE WEBCAST

Contact Information

For Questions regarding specific placement situations not covered in this presentation, please contact amy.rhone@nebraska.gov.

For any other fiscal inquiry, please contact elyssa.chambers@nebraska.gov.