



Memorandum

Please pass this to your district administrator for nonpublic pupil aids

To: School District Superintendents

From: Greg Sogaard, Education Finance Specialist, Division of School Finance

Date: March 6, 2025

Subject: Nonpublic Pupil Aids; Promulgation of Fiscal Year 2026 Program Rates of Entitlement and Pupil Reporting Procedure

Reference: a) Minnesota Rules 2021, chapter 3540
b) Minnesota Statutes 2021, sections 123B.40-123B.48, as amended by Laws of Minnesota 2019, First Special Session, chapter 11, article 1, sections 2 and 3.

1. Information: In accordance with the procedures set forth in reference (a), public school districts are reimbursed for expenditures incurred in providing pupils the instructional materials and pupil support services required by reference (b), when those pupils are attending a nonpublic school (includes home schools), which are established and operating within the district's boundaries. Please note that the 2019 E-12 Education Law expands the definition of "textbook" to include teacher's edition, teacher's guide, or other materials that accompany a textbook that a pupil uses when the teacher's edition, teacher's guide, or other teacher materials are packaged physically or electronically with textbooks for student use, and also expands the definition of "individualized instructional or cooperative learning materials" to include teacher materials that accompany materials that a pupil uses.
2. Purpose: The purpose of this letter is to promulgate the fiscal year 2026 rates of entitlement.
3. Authorized Rates of Entitlement:
 - a. The authorized rates of entitlement per eligible pupil to be used in computing district allotments for nonpublic pupil aids for school year 2025-26 are as follows:

Textbooks, Standardized Tests, and Individualized Instructional Materials	\$132.98
Pupil Health Services	\$85.48
Secondary Pupil Guidance and Counseling Services	\$358.75
 - b. Rates may be readjusted on or about October 15 when the actual appropriation and program participation figures are known.
4. Pupil Reporting Procedure: The following procedure applies to all nonpublic pupils, including those attending "home schools."

- a. Pupil Requests: [The Pupil Request Forms](#) should be duplicated and forwarded to the nonpublic school administrator for distribution to the students at the beginning of the school year. These Request Forms must be completed and filed on behalf of the student sometime after school starts in the fall but no later than September 15, 2025.
 - b. Student Report (ED-01650-38): Pupil Requests, signed on or before the September 15 deadline, must be summarized by the nonpublic school (or home school) officials on the [Student Report Form ED-01650-38](#) and submitted to the public school district by October 1, 2025.
 - c. District Report: The district shall forward the [Program Report for Nonpublic Aids](#) with a copy of the Student Report (ED-01650-38) received from each of the nonpublic schools (or home schools) attached, to the department by October 15, 2025.
 - d. Here is the [Education Aids for Nonpublic School Students](#) document.
5. Deadlines: The importance of the timely submission of program data cannot be overemphasized.
- a. A parent's request for services or materials made after the September 15 deadline is not eligible for reimbursement. However, the late administrative reporting of an eligible request, properly executed, may be accommodated under extenuating circumstances if approved by the department.
 - b. Accurate and complete reporting on the dates specified is essential to the effective administration of this program. Advance payments for district reports received by October 15, 2025, will be made on November 30, 2025.