



Nonpublic Pupil Aids 2026-27 Program Rates Memorandum

Please pass this to your district administrator for nonpublic pupil aids

To: District Nonpublic School/Homeschool Liaison, School District Superintendents

From: Michelle Carey, Education Finance Consultant, Division of School Finance

Date: January 29, 2026

Subject: Nonpublic Pupil Aids; Promulgation of Fiscal Year 2027 Program Rates of Entitlement and Pupil Reporting Procedure

Reference:

- (a) Minnesota Rules, chapter 3540
- (b) Minnesota Statutes, sections 123B.40-123B.48

1. **Information:** In accordance with the procedures set forth in reference (a), public school districts are reimbursed for expenditures incurred in providing pupils with the instructional materials and pupil support services required by reference (b), when those pupils are attending a nonpublic school/homeschool, which are established and operating within the district's boundaries.
2. **Purpose:** The purpose of this letter is to promulgate the fiscal year 2027 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 2026-27 are as follows:

Program	Per Pupil Rate
Textbooks, Standardized Tests, and Individualized Instructional Materials	\$138.43
Pupil Health Services	\$89.75
Secondary Pupil Guidance and Counseling Services	\$376.69

- 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 homeschools.
 - 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, 2026.

- b. **Student Report (ED-01650-38):** Pupil Requests, signed on or before the September 15 deadline, must be summarized by the nonpublic school (or homeschool) officials on the Student Report Form ED-01650-38 and submitted to the public school district by October 1, 2026.
 - 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 and/or homeschools, to the department by October 15, 2026.
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, 2026, will be made on November 30, 2026.