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NDE: Announcements/Reminders from School Finance & Organization Services (July, 2022)

Effective July 1, 2022

New Rate for Mileage Reimbursement
The IRS announced that effective July 1, 2022, the 2022 reimbursement rate is increased to $.625. Prior to July 1, 2022, the rate was $.585. The rates for regular pupil transportation (non-special education) and enrollment option transportation are available on the FOS/Reimbursement Rates webpage at https://www.education.ne.gov/fos/reimbursement-rates/.

Upcoming Due Dates/Dates of Importance

School Finance & Budget Webinar
The recording of the June 29, 2022 webinar and presentation materials are available at https://www.education.ne.gov/fos/webinars/.

2022 School District Census Report (Due July 10/Portal Collection)
The School District Census Report is available as an online submission (Data Collections) through the NDE Portal at http://portal.education.ne.gov/. The census report collects the number of children ages 5-18 living within your district boundaries *as of June 30*. The submission is due July 10, 2022. The Instructions for completing the Census Report are available at link shown below.

Website: https://www.education.ne.gov/fos/census-report-instructions/

Contact: Michelle Cartwright at (402) 450-0867 or michelle.cartwright@nebraska.gov; or Stephanie DeGroot at (402) 540-0649 or stephanie.degroot@nebraska.gov

2020/21 AFR Amendments (Due July 15)
School districts must submit 2020/21 AFR amendments to NDE no later than July 15 in order to be included in the 2022/23 State Aid Recalculation. For guidance to amend your AFR, see the links under "AFR Amendment Information" at https://www.education.ne.gov/fos/annual-financial-report-school-district/.

Send amendments to Stephanie DeGroot at stephanie.degroot@nebraska.gov or Michelle Cartwright at michelle.cartwright@nebraska.gov.

Year-End Recalculation of 2022/23 State Aid **(Corrections accepted until close of business, July 15)**
An important part of the 2023/24 State Aid certification is the year-end recalculation of 2022/23 State Aid. The year-end recalculation replaces 2021/22 fall membership with 2021/22 average daily membership. In addition, the recalculation includes any corrections made to the 2020/21 Annual Financial Report. The programming for the recalculation of 2022/23 State Aid will begin on July 15, 2022. *We will be unable to use any amendments/changes in the 2021/22 State Aid recalculation received after July 15, 2022.*

- Contact: Kevin Lyons at (402) 450-1418 or kevin.lyons@nebraska.gov

Expenditure Exclusions Requiring State Board Approval **[Due July 19 for the August 5 Board Meeting]**
The expenditure exclusions requiring State Board Approval, due dates for succeeding State Board meetings, and template letters are available on the School District Budgeting webpage at https://www.education.ne.gov/fos/budgeting-school-district/

- Email exclusion requests to Stephanie DeGroot at stephanie.degroot@nebraska.gov
- There is no State Board Meeting in July.

New Superintendent Orientations
(Tuesday, July 19, 2022 and Thursday, July 21, 2022; 8:30 am-3:00 pm CST)
There will be two orientations for "new" superintendent and their bookkeepers in July (see below). The focus of these orientations is to help individuals (who are starting their first or completing their first year as a superintendent) become comfortable with the budget process and related school finance issues. Invitations and registration information will be sent directly to this group of "new" superintendents by the end of June; however, any superintendent and their bookkeeper may register to attend these orientations. Further details are available on the New Superintendent Orientation website (https://www.education.ne.gov/fos/budgeting-school-district/new-supt-orientation/).

Tuesday, July 19, 2022 (8:30-3:00)
- North Platte (Best Western Plus; 3201 S Jeffers St.)

Thursday, July 21, 2022 (8:30-3:00)
- Milford (ESU 6; 210 5th St.)

If you would like to attend the New Superintendent Orientation, send an email to Micki Iverson at micki.iverson@nebraska.gov.

Information/Documents Recently Made Available

2022/23 School District Budget-Related Information **[Due September 30]**

APA/Budget & Other Materials
The materials related to the budget process from the Auditor of Public Accounts are available from the Auditor of Public Accounts' website at https://auditors.nebraska.gov/Budget_Info.html.

NDE/LC-2 & Other Materials
Materials provided by the Department of Education are available on the FOS/School District Budgeting webpage at https://www.education.ne.gov/fos/budgeting-school-district/.

Budget & Related Document Submission
Once the "District Approval" button at the bottom of the LC-2 has been clicked, a dialog box appears at the top of the LC-2 with steps to upload the budget documents. The budget documents must be formatted as a pdf; ***submissions by email or sent by mail will not be accepted.***

Contacts:

- Michelle Cartwright at (402) 450-0867 or michelle.cartwright@nebraska.gov
- Stephanie DeGroot at (402) 540 0649 or stephanie.degroot@nebraska.gov
- If you have questions about the NDE Portal or about submitting data online, please contact the NDE Help Desk at (888) 285-0556, locally at (402) 471-3151 or adviserhelp@nebraskacloud.org.

Nebraska Priority Schools under the Clean School Bus Rebate Program
You should have received an email if your school district has been identified as a "Priority School District" under the Bipartisan Infrastructure Law's Clean School Bus Rebate Program. As a priority school district, you are eligible to receive up to $375,000 for the purchase of an electric school bus and $20,000 for the associated charging infrastructure. You may request funds for the replacement of up to 25 school buses. You could replace your entire fleet without spending any of the School District's funds. Go to: epa.gov/cleanschoolbus to:

1. Sign up for the Clean School Bus listserv to receive up-to-date information.
2. Get information on up-coming webinars and help sessions
3. View past webinar slides that you may have missed.
4. View the Frequently Asked Questions (coming soon) for answers to your questions.
5. APPLY FOR A NEW SCHOOL BUS or UP TO 25 NEW SCHOOL BUSES!

Questions may be directed to: Greg Crable, EPA at Crable.Gregory@epa.gov or 913-551-7391; or Dustin Ingram, EPA at Ingram.Dustin@epa.gov or 785-375-4609

2021/22 LEP & Poverty Allowance Expenditure Requirement
We have created reports that document the 2021/22 Calculated Poverty Allowance and the 2021/22 Calculated LEP Allowance, and what level of expenditures would need to be reported on the 2021/22 Annual Financial Report (AFR) to reach the 117.65% level. These reports are available on the web pages linked below.

- 2021/22 Calculated LEP Allowance Expenditure Requirement
  - https://www.education.ne.gov/fos/lep-allowance-expenditure-requirement/

- 2021/22 Calculated Poverty Allowance Expenditure Requirement
  - https://www.education.ne.gov/fos/poverty-allowance-expenditure-requirement/

School districts can use these reports to help determine whether expenditures reported under Function 1160 (Poverty) and Function 1150 (LEP) are 117.65% or more of the 2021/22 Calculated Allowances.

Contact: Kevin Lyons at (402) 450-1418 or kevin.lyons@nebraska.gov

2022/23 Indirect Cost Rates

Indirect Cost Rates (ICR) calculated for the 2022/23 year resulted in unreasonably high Restricted and Unrestricted ICRs for most ESUs and high Unrestricted ICRs for the majority of school districts, NDE sought guidance from the US Department of Education Indirect Cost Division. In accordance with Federal Regulations and guidance, NDE has capped the Restricted and Unrestricted ICRs for both the ESUs and the Districts. If lower rates were calculated ESUs and Districts are directed to use those rates. Official Certification of Indirect Cost Rates are posted at https://sfos.education.ne.gov/indirectcost/.

For the 2022/23 school year, the following ICR caps apply:

- ESU Restricted ICRs capped at 8% and Unrestricted capped at 13.41%
- District Restricted ICRs capped at 8% and Unrestricted capped at 14.73%

Contacts:

- Michelle Cartwright at (402) 450-0867 or michelle.cartwright@nebraska.gov; or
- Stephanie DeGroot at (402) 540-0649 or stephanie.degroot@nebraska.gov

2021/22 School District Annual Financial Reporting Reminders

- Final versions (dated May 2022) of the 2021/22 School District Users' Manual and Master Code List are available at https://www.education.ne.gov/fos/annual-financial-report-school-district/
- The AFR Test File Upload Link is available to test the District's AFR upload file to make sure valid account codes have been used. Testing throughout the year will insure a successful AFR Upload in October. Test Link: https://afreven.education.ne.gov/UploadAFRFile_Test

Enrollment Option Program Application & Instructions

The most recent "Application for Student Transfer - Nebraska Enrollment Option Program" (NDE 25-010), Instructions and Frequently Asked Questions documents are available on the Enrollment Option Program website.

Website: https://www.education.ne.gov/fos/enrollment-option-application-instructions-faqs/

Contacts:

- Michelle Cartwright at (402) 450-0867 or michelle.cartwright@nebraska.gov, or
- Kevin Lyons at (402) 450-1418 or kevin.lyons@nebraska.gov

2022/23 State Aid Information
Information on the early payment of State Aid for districts demonstrating financial hardship, early payment for postponed State Aid, and the lump-sum payment for a positive prior year correction is available at https://www.education.ne.gov/fos/reminders-information/.

- Contact: Kevin Lyons at (402) 450-1418 or kevin.lyons@nebraska.gov

Statement of Change in School District Boundaries Due to Annexation by a City or Village
(Application Available Upon Request, Due August 20)
Section 79-1065.02 of the Nebraska Revised Statutes allows a school district to apply for additional State Aid when property of the district is annexed by a city or village that contains a school district that grows when the city boundaries change. To qualify for the additional State Aid, the school district must complete and submit a "Statement of Change in School District Boundaries due to Annexation by a City or Village and Application for Additional State Aid Under Neb. Rev. Stat. 79-1065.02" (NDE Form 03-065), *available from this office upon request*. The completed form must be received in this office by no later than August 20, 2022 in order for the Department to be able to make the payment by the date specified in the law. On or before September 20, 2022, the Department shall certify to the applicant school district the amount of additional State Aid, if any, the school district will receive for the 2022/23 school year.

- Contact: Kevin Lyons at (402) 450-1418 or kevin.lyons@nebraska.gov

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Upcoming

Rule 13 Exempt (Home) Schools – 2022/23 School Year
(School District Report will be available beginning the 2nd week of August)
The 2022/23 filing information will be available by early June. Parents can file either by paper form or through the online system. Exemption election submissions are due **annually** by July 15. Exempt status does **not** automatically carry forward to the next school year; an annual filing is required for students of mandatory attendance age.

Schools will be able to access their district's 2022/23 Exempt Schools – School District Report beginning the 2nd week of August. More information will be provided in the August bulletin.

Note – parents who enroll their students in an online program or school must file for exempt status; these online schools are not Nebraska approved or accredited. The only two exceptions are the University of Nebraska High School (UNHS) and the Omaha Virtual School (OVS); these are Nebraska accredited programs and a Rule 13 exemption filing does not apply in these two cases only. See Item C8 of the Exempt School Program FAQs for further information.

Schools can still access their district's 2021/22 Exempt Schools – School District Report via the Portal (see link below).

- District Report (districts enter via the NDE Portal to view this report): https://portal.education.ne.gov
- Questions regarding your district's report - email Beth Bolte (beth.bolte@nebraska.gov). Include the student & parents' names in your request.
- Exempt School Program website: https://www.education.ne.gov/fos/exempt-schools/

This bulletin is sent monthly to ESU administrators, and public school superintendents and business managers. A copy of the most recent bulletin is available on the FOS website.
Please forward this email to all appropriate personnel so they are aware of this information.