



NDE: Announcements/Reminders from School Finance & Organization Services (November)

Upcoming Due Dates/Dates of Importance



School District Annual Financial Report (AFR) is due November 1 and the School District Audit Report is due November 6.

2022/23 School District Annual Financial Report (AFR), Audit Report & Related Information

- **Annual Financial Report (Portal; Due November 1)**
 - *Late submissions will have the November State Aid and local taxes withheld from a district. Orders to Withhold Funds will be mailed to County Treasurers on November 3, 2023.*
 - *To satisfy the November 1 due date your file must be in the District Approved Status. If the Districts Audit has not yet been received, please proceed through the steps to approval status updating the information you have available. Once the audit is received, your submission can be unlocked, and we can work with you to make the needed corrections.*
 - **Resources** – all needed materials can be found here:
<https://www.education.ne.gov/fos/annual-financial-report-school-district/>
- **Audit Report Submission (Portal; Due November 6)**
 - Audits must be submitted through the NDE Portal via the **Annual Financial Report** collection
 - E-mails and mailed copies will not be accepted.
- **Response to the Letter to Management (Due January 31, 2024)**
 - Districts must respond to any audit findings included in the Auditor's letter to management or noted in the audit.
 - The district response can be included in the audit schedule that details the non-compliant item along with the district response. No other response would be required by the district.
- **Contacts:**
 - Michelle Cartwright at (402) 450-0867 or michelle.cartwright@nebraska.gov
 - Stephanie DeGroot at (402) 540-0649 or stephanie.degroot@nebraska.gov

Rule 13 Exempt (Home) Schools – 2023/24 School Year

The 2023/24 “Exempt School – School District Report” is available via the ADVISER Validation website, located on the NDE Portal (<https://portal.education.ne.gov>). Online filings show up on the school’s report immediately upon submission. Paper filings received, to date, are now included in the report.

The following are **not** fully reflected on the school district report. Please check the report frequently.

- Filings to add a student to an existing 2023/24 exempt school roster.
- Changes of address.
- Changes of enrollment status and cancellations received after the initial submission.
- Rule 13, Form C – withdrawn from the exempt school over age 16 & under age 18.
- Rule 13, Form D – completed program of instruction (graduated) and under age 18.

We are still waiting on the new system that allows us to issue the acknowledgement letters, therefore, none of the submissions have been reviewed. For the time being, we are advising parents to keep their confirmation email for reference. Once reviewed, the students will show an exempt date in the next to last column on the right (if the filing was complete).

If, after reviewing this report, there is a family listed that does not reside in your school district or if you have questions on the status of a filing, send an email to nde.exemptschool@nebraska.gov. Include in the email the name of the student, date of birth, name of the parents, and the address. Be sure to identify your school district in the email as well.

Search for Candidates to Fill a Vacancy on the State Committee for the Reorganization of School Districts – Educator [Application Due November 17]

After many years of dedicated service and leadership, Mr. Alan Garey, of Curtis, Nebraska, has decided to end his term for the State Committee for the Reorganization of School Districts.

The Commissioner of Education has asked the staff of the Financial and Organizational Services to begin the process of seeking recommendations from the Nebraska education community for persons with interest and appropriate qualifications for this post. Candidates will be recommended to the State Board of Education at a future meeting. State Statutes 79-435, R.R.S., requires that the qualification for this position be an educator, holding a current administrative or teaching certificate. Members of the Committee serve without compensation but are reimbursed for expenses necessarily incurred in the performance of their duties. The Committee meets 1-2 times per year or as required by reorganization activity.

Potential candidates should complete and submit the following online application **by Friday, November 17, 2023**.

Click on the following link complete the application:
https://nde.qualtrics.com/jfe/form/SV_2t19ZTjKxisGp5Y

Contact: Bryce Wilson at (402) 471-4320 or bryce.wilson@nebraska.gov

Expenditure Exclusions Requiring State Board Approval [Due November 21 for the December 1 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 November Board meeting. Requests for the December 1, 2023, State Board Meeting must be received by November 21, 2023.
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Information/Documents Recently Made Available

Pupil Transportation Reminders

- [2023 Clean School Bus Rebate Program](#)
- [2023 NHTSA Safer School Bus Stops & Routes](#)

Textbook Loan Program (Rule 4) – 2023/24 Appropriation

Rule 4 ("Regulations for Textbook Loans to Children Enrolled in Private Schools in Nebraska") is the applicable rule for the textbook loan process and the disbursement of the monies. The total 2023/24 appropriation (to be used for book distributions beginning in the 2024/25 school year) is \$1,465,500. Note that the changes to the Textbook Loan Program as a result of the passage of LB 647 (2023) will not take effect until the 2024/25 school year.

- Textbook Loan Program documents are available at <https://www.education.ne.gov/fos/textbook-loan-program-rule-4/>
- Contact: Beth Bolte at (402) 471-2795 or beth.bolte@nebraska.gov

Updated ESSER Guidance

The following is expanded ESSER guidance that may allow multi-year curriculum purchases to be paid for in entirety without being pro-rated under the conditions noted below.

Subscriptions/Data Sets is defined as subscriptions to on-line services and systems which offer the use of information and data collected from another party.

The structure of a transaction is relevant, not all curricular purchases involve a subscription for "services." Instead, sometimes the school district purchases the use of perpetual digital content (material that does not change over this time), similar to the purchase of books or other physical materials.

A multi-year curriculum subscription for digital content purchased within the period of performance is allowable with payment for the entire purchase price within the obligation or liquidation grant period(s) if all of the following factors are applicable and relevant:

- the subscription is not seen as an online service but rather a purchase for the use of information/digital content (i.e., curriculum) as described in the definition presented above,
- is consistent with historically approved grant funded curriculum purchases (including printed textbooks, workbooks, lesson planning, other material aids, and customer service contact information) whereas the more current/modern method of deliverables allow for the content to be received in a printed, digital, and/or blended format,
- such subscription provides access to a perpetual (non-changing) single copyright version or package of digital/print content, and
- access to a newer copyright version requires a new written agreement and the purchase price of a new package of deliverables.

The portion of the curriculum subscription that is a service (i.e., training and professional development) is allowable and prorated based on the services received on or before the end of the period of performance (i.e., ESSER III is September 30, 2024).

A two-contract method (one for each digital content and one for services), provides an ideal solution for separate invoicing of deliverables.

Please reach out to Beth Wooster, Dottie Heusman, or Tom Goeschel if you have any questions.

Upcoming

Availability of the Data Components Used in the 2024/25 State Aid Calculations (December 6-8, 2023)

On or before March 1, 2024, this office will certify the 2024/25 State Aid to school districts. In preparation of this certification, we plan to post the raw data components (excluding Adviser, CDC, and GMS collections) used in the 2024/25 State Aid calculations on the NDE Portal web site at <https://portal.education.ne.gov>. At that time, check your district's information and contact this office immediately if you see any data errors. Corrections will only be accepted through email communication to Kevin Lyons.

Any corrections received after that posting of the Data Components will be incorporated into the year-end recalculation of 2024/25 State Aid.

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

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.