



## NDE: Announcements/Reminders from School Finance & Organization Services (January 2024)

### Effective January 1, 2024

#### New Rate for Mileage Reimbursement (Effective January 1, 2024)

The IRS announced that effective January 1, 2024, the 2024 reimbursement rate is increased to \$.67. Prior to January 1, 2024, the rate was \$.655. 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

#### Extraordinary Increase in Special Education Expenditures (New CDC Collection, Due January 15, 2024)

There is a new collection for districts experiencing a significant increase in special education expenditures in the current year that need assistance with cash flow. To qualify, a district must have expected special education expenditures over \$50,000 for 2023/24, special education expenditures must make up over .5% of the district's 2023/24 budget, and the district must have special education expenditures over 107% of half of the 2022/23 special education expenditures from September 1, 2023 through December 2023. If your district would like to apply for early reimbursement of the additional expense in excess of 107% of half of the 2022/23 special education expenditures, please go to the Extraordinary Increase in Special Education Expenditures collection in the Consolidated Data Collection (CDC) section of the NDE Portal. The collection will be open until January 15, 2024, with payments to be made by January 31, 2024. There is a total of \$2.5 million available for early payments with amounts to be pro-rated if requests exceed \$2.5 million. **Important – any amount received as part of the extraordinary increase in special education expenditure process will be subtracted from your 2024/25 special education payments.**

#### Contacts:

- Greg Prochazka at (531) 530-9096 or [greg.prochazka@nebraska.gov](mailto:greg.prochazka@nebraska.gov), or
- Bryce Wilson at (402) 471-4320 or [bryce.wilson@nebraska.gov](mailto:bryce.wilson@nebraska.gov)

**2022/23 School District 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](mailto:michelle.cartwright@nebraska.gov)
  - Stephanie DeGroot at (402) 540-0649 or [stephanie.degroot@nebraska.gov](mailto:stephanie.degroot@nebraska.gov)

**Textbook Loan Program (Rule 4) / Application for Distribution of Funds (Appendix C)**  
**(Due February 15, 2024)**

The total 2023/24 appropriation (to be used for book distributions beginning in the 2024/25 school year) is \$1,465,500. For school districts that participate in the Textbook Loan Program, the Application for Distribution of Funds (Appendix C) is due February 15. *\*Reminder: Completion of the Appendix C is contingent on the Appendix A's (Application for Loan of Textbooks) submitted to your school district by January 15, 2024.*

Note that the changes to the Textbook Loan Program as a result of the passage of LB 705 (2023) will not take effect until the 2024/25 school year (for 2025/26 book distributions).

- 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](mailto:beth.bolte@nebraska.gov)

**NEW: Consolidated Collection in the NDE Portal: School Bond (Available January 31 2024; Due February 28, 2024)**

The School Bond collection is to be completed by the Public Districts who have passed a school bond and will begin taxing on the bond for the first time during the 2023/24 school year. In year 2021, LB 2 passed, which amends Neb. Rev. Stat. 77-201 to provide that all agricultural and horticultural land that receives special valuation, is to be valued at 50% of actual value for the purposes of taxes levied by school districts to pay the principal and interest on bonds approved after January 1, 2023. If your school has had a new school bond passed and you did not begin taxing on this bond during the 2023/24 school year or before, please complete the School Bond collection, once available, in order for the DOE to respond to the request of the Department of Revenue/Property Assessment Division (PAD).

- Contact: Kevin Lyons at (402) 450-1418 or [kevin.lyons@nebraska.gov](mailto:kevin.lyons@nebraska.gov)
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## Information/Documents Recently Made Available

### Pupil Transportation **\*\*NEW\*\***

- [Active Assailant – Transportation Security Administration Outreach Materials](#)
  - 2023 OTRB and Transit Bus Checklist
  - 2023 OTRB and Transit Bus Best Practices
  - 2023 Bus Factsheet – Operator and Resources
  - 2023 Best Practices – Brief Power Point
- [2023 NHTSA Safer School Bus Stops & Routes](#)

### 2023/24 School District Annual Financial Report Information and Test Site are Now Available

The NEW 2023/24 Master Code List and Users' Manual are now available. Please replace all previous year versions and begin using immediately. Information listed below can be found here:

<https://www.education.ne.gov/fos/annual-financial-report-school-district/>

- 2023/24 Users' Manual (see page 4 for changes to codes)
- 2023/24 Master Code List
- **\*\*NEW\*\*** Master Code List by Fund
- **\*\*NEW\*\*** General Fund AFR Total Expense Descriptions

The AFR Upload Test Site is available for districts to test their csv upload file in advance of the 2023/24 AFR submission. The Test Site allows districts to confirm valid file format, codes, and AgencyID. File may be uploaded as many times as needed. The Test Site will be available until the AFR collection opens October 2024 in the NDE Portal.

- AFR Upload Test Site: [https://afreven.education.ne.gov/UploadAFRFile\\_Test](https://afreven.education.ne.gov/UploadAFRFile_Test)

### Program Contacts:

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

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## Upcoming

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

Starting with the 2023/24 school year, the Exempt Schools – School District Report is report is available via the ADVISER Validation website, located on the NDE Portal (<https://portal.education.ne.gov>). Please note that this is a different report & location than the previous Exempt School – School District Reports. Information in the old reporting system is no longer edited.

Online filings show up on the school's report immediately upon submission. Paper filings received, to date, are now included in the report.

We are just beginning to review filings & issue the acknowledgement letter. The filings will be reviewed in order received (submitted date). Once reviewed, the students will show an exempt date in the next to last column on the right (if the filing was complete).

**The following are not fully or accurately reflected on the school district report. Exempt School staff will send an update to public school superintendents this Friday, January 5<sup>th</sup>.**

- 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.

**More information will be forthcoming Friday, January 5<sup>th</sup>.**

#### **Statistical Information for Public School Districts**

By early January, the Statistical Information for Public School Districts (including levy & valuation information) for the 2023/24 school year will be available (in Adobe Acrobat/pdf and Excel formats) at <https://www.education.ne.gov/fos/statistical-information-for-public-school-districts-levy-and-valuation-information/>.

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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.