



NDE: Announcements/Reminders from School Finance & Organization Services (January 2026)

Effective January 1, 2026

New Rate for Mileage Reimbursement (Effective January 1, 2026)

The IRS announced that effective January 1, 2026, the 2026 reimbursement rate is increased to \$.725. Prior to January 1, 2026, the rate was \$.70. 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 Bond Collection (New Portal Collection; Available January 5, 2026; Due March 13, 2026)

The School Bond collection is to be completed by School Districts who passed a school bond between July 1, 2025 and March 13, 2026, in order for the NDE to respond to the request from the Department of Revenue/Property Assessment Division (PAD) for the information.

Please note: Pursuant to Nebraska Statute 13-509(4), if a bond was passed prior to July 1, 2025, the county assessor must have received such notice of the bond passing before July 1 in order to be levied in the 2025/26 school year. If the deadline was missed, districts should also include those bonds passed prior to July 1, 2025 in this collection.

Contact:

- Michelle Cartwright at (402) 450-0867 or michelle.cartwright@nebraska.gov

2025/26 School District Annual Financial Report Information (Available January 9, 2026)

The new 2025/26 Master Code List and Users' Manual release date is January 9th. At that time, please replace all previous versions and begin using immediately. The following information will be available here: <https://www.education.ne.gov/fos/annual-financial-report-school-district/>

- 2025/26 Users' Manual (see page 4 for code updates)
- 2025/26 Master Code List by Fund
- General Fund AFR Total Expense Descriptions
- 2025/26 AFR Upload Test Site

Contacts:

- Kelsey Larsen at (402) 450-1418 or kelsey.larsen@nebraska.gov
- Stephanie DeGroot at (402) 540-0649 or stephanie.degroot@nebraska.gov

Extraordinary Increase in Special Education Expenditures (CDC; Due January 15, 2026)

This collection is 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 2025/26, special education expenditures must make up over .5% of the district's 2025/26 budget, and the district must have special education expenditures over 107% of half of the 2024/25 special education expenditures from September 1, 2025 through December 2025.

If your district would like to apply for early reimbursement of the additional expense in excess of 107% of half of the 2024/25 special education expenditures, the Extraordinary Increase in Special Education Expenditures collection is located in the Consolidated Data Collection (CDC) section of the NDE Portal

(<https://portal.education.ne.gov>). The collection will be open from December 19, 2025 to January 15, 2026, with payments to be made by January 31, 2026. 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 2026/27 special education payments.**

Contact:

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

2024/25 School District Response to the Letter to Management (Due January 31, 2026)

- Districts must respond to any audit findings included in the Auditor's letter to management or noted in the audit.
- If your district's response was included in the audit schedule and details the non-compliant item(s) along with your response, no further action is required.

Contacts:

- Stephanie DeGroot at (402) 540-0649 or stephanie.degroot@nebraska.gov
- Kelsey Larsen at (402) 450-1418 or kelsey.larsen@nebraska.gov

Upcoming**Pupil Transportation Zoom Group Meeting**

- Monday, March 16, 2026 at 1:00 CST
- Zoom Meeting Link – <https://educationne.zoom.us/j/95602067993>

Contact:

- Stephanie DeGroot at (402) 540-0649 or stephanie.degroot@nebraska.gov
 - Pupil Transportation webpage - <https://www.education.ne.gov/fos/pupil-transportation/>
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Reminders & Information/Documents Recently Made Available

2025/26 Statistical Information for Public School Districts

The Statistical Information for Public School Districts (including levy & valuation information) for the 2025/26 school year is available at <https://www.education.ne.gov/fos/statistical-information-for-public-school-districts-levy-and-valuation-information/>.

Exempt Schools - School District Report – 2025/26 School Year

The 2025/26 Exempt Schools – School District Report is available via the ADVISER Validation website, located on the NDE Portal. Once in the ADVISER Validation website, navigate to Verification Reports – Students, click on the Enrollment category, then select the Exempt Schools – School District Report. An email was sent on 8/11/2025 to all Superintendents regarding access to the Exempt Schools - School District Report.

For additional information within the report, select the “Status Descriptions/Coding for Enrollment” button in the report descriptor. Changes in the report are reflected in real time; the status shown is the current status.

Reminders:

- If the student is/was “homeschooled” for a period of time, then re-entered into an approved or accredited public or private school, grade placement is determined by local board policy. See Question F5 of the [Exempt School Program FAQ document](#).
- If the student returns to an approved or accredited public or private school after “homeschooling” for part of the school year or mid-school year, the parent must promptly notify this office in writing of the enrollment change (the parent can email this notice to nde.exemptschool@nebraska.gov).
- If there is a family listed that does not reside in your school district, 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.

Program Contacts:

- Beth Bolte & Micki Iverson
- Email: nde.exemptschool@nebraska.gov
- Phone: 402/471-0336
- 2025/26 Exempt School – School District Report: ADVISER Validation website, located on the NDE Portal (<https://portal.education.ne.gov>)
- 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.