



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

Due Dates/Dates of Importance

Pupil Transportation Report (Opening May 1/Legacy Portal Collection; Due June 15, 2026)

The Pupil Transportation Report is available beginning May 1 as an online submission through the NDE Legacy Portal at <http://portal.education.ne.gov/>. The submission is due June 15, 2026.

Pupil Transportation Zoom Group Meeting

- Monday, May 18, 2026, at 1:00 CT
- Zoom Meeting Link – <https://educationne.zoom.us/j/94877654402>

NSTA Conference for Pupil Transportation

- Friday, May 29, 2026 at the Holiday Inn, Kearney
- [2026 Summer Conference Registration](#)

Contact:

- Stephanie DeGroot at (402) 540-0649 or stephanie.degroot@nebraska.gov
- Website: <https://www.education.ne.gov/fos/pupil-transportation/>

Exempt (Home) Schools (Rule 13) (Discontinuing 2025/26 submissions today at 5:00 CT)

2025/26 School Year: The Exempt School Program Office will discontinue accepting 2025/26 online and paper submissions **effective 5:00 p.m. CT today, Friday, May 1, 2026.**

2026/27 School Year: The 2026/27 filing information will be available in June 2026. Exemption election submissions are due annually by July 15. Schools will be able to access their district's 2026/27 Exempt Schools – School District Report via the ADVISER Validation website beginning in August. More information will be provided in the August bulletin.

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/>

2026/27 School District Budget-Related Information

Expenditure Exclusions Requiring State Board Approval (Available mid-May)

By mid-May, the expenditure exclusions requiring State Board Approval, due dates for succeeding State Board meetings, and template letters will be available on the School District Budgeting webpage at <https://www.education.ne.gov/fos/budgeting-school-district/>.

- Requests for the June 5, 2026, State Board Meeting must be received by May 18, 2026.
- Email exclusion requests to kelsey.larsen@nebraska.gov.

2025/26 School District Users' Manual/Master Code List (May 2026 Update)

The Users' Manual and the Master Code List have been updated for the 2025/26 reporting year. See page 4 in the Users' Manual for updates.

****Reminder**** The AFR Test File Upload Link will continue to be available until the AFR collection opens. Using the test link will confirm the district is using correct account codes that will pass through the AFR submission process in October.

Visit the AFR homepage for all information: <https://www.education.ne.gov/fos/annual-financial-report-school-district/>

Information/Documents Recently Made Available

2026/27 School District Budget-Related Information

Dates for School District Budget Preparations

Dates related to the 2026/27 school district budgeting process (including dates for the School Finance Webinar, New Superintendent Orientations, and budget assistance) are available at <https://www.education.ne.gov/fos/budgeting-school-district/schoolfinancebudgetassistance/>.

Related Materials

A Budget Timeline is available on the School District Budgeting webpage at <https://www.education.ne.gov/fos/budgeting-school-district/>. The remaining materials will be available on or before July 1st.

Contacts:

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

Flex-Funding School Age Support Services Report (2024/25 Disbursements Reimbursed in 2025/26)

This report details the reimbursement for Flex-Funding School Age Support Services claimed on the 2024/25 Special Education School Age Final Financial Report. These funds were included in the Special Education (SPED) reimbursement payments issued during the 2025/26 fiscal year. In preparation for the submission of the 2025/26 Annual Financial Report, districts must adjust their accounting records as follows:

- **Reduce** Special Education (School Age) receipt code 3120 by the amount specified in this report
- **Reclassify** that amount to Flex-Funding: School Age Support Services receipt code 3166

The Flex-Funding Report is available on the Annual Financial Report website:

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

2026/27 Indirect Cost Rates

Indirect Cost Rates (ICR) have been calculated for the 2026/27 year. Due to excessive rates and in accordance with Federal Regulations and guidance, NDE has capped the Restricted and Unrestricted ICRs for some ESUs and Districts.

Unless a lower rate was calculated, the following caps have been applied for the 2026/27 school year:

Restricted Indirect Cost Rate

- ESU 8%
- District 8%

Unrestricted Indirect Cost Rate

- ESU 13.41%
- District 15.49%

An ESU/District may request a lower Indirect Cost Rate than what has been certified. Send new rate requests to one of the contacts listed below by June 1st.

The Official Certification of Indirect Cost Rates are available at

<https://sfos.education.ne.gov/indirectcost/>.

For questions or to request a lower rate contact:

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