



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

Upcoming Due Dates/Dates of Importance

2025/26 Annual Financial Report (New Portal, Open October 1, 2026, Due November 2, 2026)

See below under the Information/Documents Recently Made Available section for 2025/26 School District Annual Financial Report (AFR), Audit Report & Related Information.

2026 School District Census Report (Legacy Portal; Due October 15, 2026)

The School District Census Report is available in the NDE Legacy Portal (<http://portal.education.ne.gov/>). The Census Report collects the number of children ages 5-18 living within your district's boundaries *as of June 30*. Submissions are due October 15, 2026.

Reminder: Districts must upload their supporting documentation as a single PDF document. Instructions for completing the Census Report are available at <https://www.education.ne.gov/fos/census-report-instructions/>.

Contacts:

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

TEEOSA State Aid Collection (New Portal, Due October 15, 2026)

The following 6 applications are available in the TEEOSA State Aid Collection: Assessed Valuation & Levies, Elementary Site Allowance, Estimated Expenditure for LEP & Poverty, Student Growth Adjustment, Summer School Student Unit, and Two-Year New School Adjustment.

Please note: If the district will not be requesting a specific allowance and/or adjustment, please still enter application, choose no, and click submit and approve. Also, if an approver has not been given "Admin rights," they will not see the submit button after they click "Approve Collection." Only persons assigned as "Admin" or "Proxy" will have access to click the "Submit Collection" button.

Contact:

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

Upcoming Due Dates/Dates of Importance (continued)

Enrollment Option Reporting Requirements for the 2027/28 School Year (Due October 15, 2026)

Per Statute 79-238(d), districts setting maximum capacity for a program or class must do so prior to October 15th; see below:

- A school board may, by resolution, declare a program, class, or school unavailable to option students for the next school year due to lack of capacity. School districts setting capacity limits shall be required annually to establish, publish on their website, and report the capacity for each school building or program prior to October 15th for the next school year.

Pupil Transportation Zoom Group Meeting [Monday, October 19, 2026 at 1:00 CT]

- Zoom Meeting Link – <https://educationne.zoom.us/j/91479904574>

Contact:

- Stephanie DeGroot at (402) 540-0649 or stephanie.degroot@nebraska.gov

Expenditure Exclusions Requiring State Board Approval (Due October 19, 2026)

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 November 6, 2026 State Board Meeting must be received by October 19, 2026.
- Email exclusion requests to kelsey.larsen@nebraska.gov.

Information/Documents Recently Made Available

2025/26 School District Annual Financial Report (AFR), Audit Report & Related Information

Annual Financial Report (New Portal; Due November 2, 2026)

The Annual Financial Report – 2025/26 collection is now open in the NDE New Portal.

Districts are encouraged to upload their AFR file as soon as possible to allow time to address any issues before the November 2nd deadline. The file can be revised and re-uploaded as needed to pass through the validation steps and to match the Audit. The final AFR submission must match the District's 2025/26 Audit before the submission is approved by the district representative. If the AFR and Audit do not match, districts will be contacted and have two business days to upload a corrected AFR file.

- Resources – all needed materials can be found here:
 - <https://www.education.ne.gov/fos/annual-financial-report-school-district/>
 - 2025/26 Accounting Structure & Users' Manual
 - 2025/26 Master Account Code List
 - AFR & Audit Timelines and Instructions
 - AFR Online Submission Instructions
 - Flex Funding School Age Support Services Funding

School District Audit Report Submission (New Portal; Due November 5, 2026)

Audits must be submitted through the NDE Portal via the Annual Financial Report –2025/26 collection. E-mails and mailed copies will not be accepted.

Response to the Letter to Management (Due January 31, 2027)

- Districts must respond to any audit findings included in the Auditor's Letter to Management or noted in the audit.
- If the district's response to the non-compliant items is included in the audit schedule no other response is needed.

Payment Notification, Audit Confirmation and Payment Information Look-up Sites

Districts may sign up for or update an old email address to receive notification of payments coming from the State of Nebraska. Please send a request to centralaccountinghelp@nebraska.gov with district name, email and name of email recipient. Only one email can be submitted to receive the notification.

For a list of all payments received from the Nebraska Department of Education click on the following link. Information is updated nightly.

<https://www.education.ne.gov/fos/payment-information/>

- Payment Information
 - Detailed information listed by payment date.
- Audit Confirmation – typically used by district/ESU auditors
 - Payment information listed by program type with appropriate AFR coding. Click on program description to expand (may need to scroll down page) and view detailed payment information including date, amount and additional payment notes.

AFR & Audit Contacts:

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

Upcoming

2026/27 State Aid Recalculation (October, 2026)

Per Statute 79-1065, State Aid is recalculated each year after data from the most recent school year is finalized and updated figures can be obtained. This information is used to calculate each district's prior year correction. Once available, the 2026/27 State Aid Recalculation documents can be reviewed at <https://www.education.ne.gov/fos/state-aid/recalculation/>. When posted, review your district's components for accuracy. If you find any calculation errors, contact Michelle Cartwright while the documents are posted for your review. *Since the data has been finalized, we are no longer able to correct data submission errors at this time.*

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

Availability of the Data Components Used in the 2027/28 State Aid Calculations (December 7-9, 2026)

On or before March 1, 2027, this office will certify the 2027/28 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 2027/28 State Aid calculations on the NDE Legacy Portal website 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 Michelle Cartwright.

Any corrections received after the posting of the Data Components will be incorporated into the year-end recalculation of 2027/28 State Aid.

- Contact: Michelle Cartwright at (402) 450-0867 or michelle.cartwright@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.