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

Upcoming Due Dates/Dates of Importance

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

- **Annual Financial Report** (New Portal; Due November 2, 2026)
  - ***Late submissions will have the November State Aid and local taxes withheld from the district. Orders to Withhold Funds will be mailed to County Treasurers on November 3, 2026.***
  - ***To satisfy the November 2 due date your file must be in the District Approved Status.*** *If the District's 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/

- **School District Audit Report Submission** (New Portal; Due November 5, 2026)
  - **We are not withholding if audits are not submitted on the 5th due to the Compliance Supplement not being issued by the Federal Government. We understand this is holding audits up and will work with districts to collect audits as soon as possible.**
  - 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, 2027)
  - Districts must respond to any audit findings included in the Auditor's Letter to Management as well as notated in the Attendance Review Letter.
  - If the district's responses to the non-compliant items are included in the audit schedule no other responses are needed.

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

Reminders & Information/Documents Recently Made Available

Exempt Schools - School District Report – 2026/27 School Year

The 2026/27 Exempt Schools – School District Report is available via the ADVISER Validation website, located on the NDE Legacy 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. 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. To avoid student reporting anomalies regarding this report, please review frequently to keep up-to-date with those families that have and have not filed accordingly.

Reminders:

- If a particular student or family is not listed at all, they more than likely have not filed with NDE. The student should remain enrolled and if the student is not attending school, the district will report the student absent.
- Nebraska Revised Statutes 79-201 through 79-210 are the compulsory attendance-related statutes. An annual exemption filing is required if the student is of mandatory attendance age. If a student is being "homeschooled" and the parent has not submitted an exemption filing, the resident district needs to follow-up on the matter as the student would be considered truant. Statutes can be accessed on the Nebraska Legislature website - https://nebraskalegislature.gov/. Consult your school attorney for legal advice.
- If there is a family listed that does not reside in your school district, *promptly* send an email to the Exempt School Program Office. 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.
- 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 the Exempt School Program Office of the enrollment change, in writing (the parent can email this notice).

Program Contacts:

- Beth Bolte & Micki Iverson
- Email: nde.exemptschool@nebraska.gov
- Phone: 402/471-0336
- 2026/27 Exempt School – School District Report: ADVISER Validation website, located on the Legacy Portal (https://portal.education.ne.gov)
- Exempt School Program website: https://www.education.ne.gov/fos/exempt-schools/

Upcoming

Extraordinary Increase in Special Education Expenditures
[Legacy Portal/CDC; Opening December 1, 2026; Due January 15, 2027]
Opening on December 1st is a 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 2026/27, special education expenditures must make up over .5% of the district's 2026/27 budget, and the district must have special education expenditures over 107% of half of the 2025/26 special education expenditures from September 1, 2026 through December 31, 2026.

If your district would like to apply for early reimbursement of the additional expense in excess of 107% of half of the 2025/26 special education expenditures, the Extraordinary Increase in Special Education Expenditures collection is located in the Consolidated Data Collection (CDC) section of the Legacy Portal (https://portal.education.ne.gov). The collection will be open from December 1 to January 15, 2026, with payments to be made by January 31, 2027. 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 – this is not additional funding as any amount received as part of the extraordinary increase in special education expenditure process will be subtracted from your 2027/28 special education payments.

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

Availability of the Data Components Used in the 2027/28 State Aid Calculations
(Legacy Portal; December 8-10, 2026)
On or before March 1, 2027, this office will certify the 2027/28 State Aid to school districts. For this certification, the raw data components used in the calculation (excluding Adviser and TEEOSA collections) will be available for review in the NDE Legacy Portal at https://portal.education.ne.gov.

Please verify your information for accuracy during the review window. For questions or to report errors, contact Michelle Cartwright immediately. Corrections received after the Data Components are posted 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

Pupil Transportation Zoom Group Meeting [Monday, December 14, 2026 at 1:00 CT]
- Zoom Meeting Link – https://educationne.zoom.us/j/96057158209

Contact:
- Stephanie DeGroot at (402) 540-0649 or stephanie.degroot@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.