



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

Upcoming Due Dates/Dates of Importance

2019/20 School District Annual Financial Report (AFR), Audit Report & Related Information

- **Annual Financial Report (Portal; Due November 2)**
 - The AFR Upload System is open in the NDE Portal. Portal activation codes for the AFR are available to superintendents through the “Admin” tab. **Each user must have their own activation code.**
 - **Although the AFR is not due until November 2, we strongly recommend uploading your AFR file as soon as possible to allow time to correct invalid codes and to address any issues. You can upload as many times as necessary as long as you don’t complete the steps to “submit” your AFR.**
 - Since there has been a reduction of codes from last year’s Master Code list, all districts will likely have some codes identified as “invalid” and must be corrected.
 - Resources
 - A short tutorial on correcting invalid codes and errors on the AFR upload is available at <https://youtu.be/u8NM65gFsJY>
 - 2019/20 Master Account Code list: https://cdn.education.ne.gov/wp-content/uploads/2020/06/1920SchDistrictMasterCodeList_rev061520.xlsx
 - 2019/20 Accounting Structure & Users’ Manual: <https://www.education.ne.gov/FOS/users-manual/>
 - Time Lines & Instructions: <https://www.education.ne.gov/fos/annual-financial-report-school-district/>
 - **Districts must confirm their AFR matches their audit before uploading into the AFR Online System. If the AFR and Audit do not match, districts will be contacted and have two business days to upload a corrected AFR file.**
- **School District Audit Report Submission (Portal; Due November 5)**
 - Audits must be submitted to NDE through the Annual Financial Report 2019/20 Collection through the District’s Portal account. E-mails and mailings will not be accepted.
 - Instructions at: <https://www.education.ne.gov/FOS/SchoolFinance/AFR/Index.html>.
- **2019/20 Audit Confirmation Lookup**
 - <http://www.education.ne.gov/FOS/adss/auditconfirmation/auditconfirmation.aspx>
 - Payments may also be accessed from the “Program Payment Lookup” website at <http://www.education.ne.gov/edpays/edpaymentlookup.asp> (note - the payment information on this site is not in the audit confirmation format).
 - Payments from grants issued prior to September 1, 2018 will reflect the old coding. Grants issued after September 1, 2018 should reflect the new coding system.

- **Response to the Letter to Management (Due January 31, 2021)**
 - Districts must respond to any audit finding included in the Auditor’s Letter to Management or found in the audit.
 - The district response can be included in an audit schedule that details the non-compliant item along with the district response. Then no other response would be required by the district.

Contacts:

- Janice Eret at (402) 471-2248 or janice.eret@nebraska.gov
- Michelle Cartwright at (402) 471-0526 or michelle.cartwright@nebraska.gov

CDC Data Collections for 2020/21 State Aid (Due October 15, 2020)

Includes: Assessed Valuation and Levies, Elementary Site Allowance, PK Instructional Program Hours/K Program, Student Growth Adjustment, Summer School Student Unit, and Two-Year New School Adjustment.

Also includes the Estimated Expenditure for LEP and Poverty collection which is for public schools only. Each school district shall designate a maximum Poverty and Limited English Proficiency Allowance before they are eligible to receive the Poverty or Limited English Proficiency Allowance.

- Contact: Kevin Lyons at (402) 471-3323 or kevin.lyons@nebraska.gov.

2020/21 School District Expenditure Exclusions Requiring State Board Approval (requests due October 12, 2020)

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

- Email exclusion requests to Michelle Cartwright at michelle.cartwright@nebraska.gov.
- Requests for the November 13, 2020 State Board Meeting must be received by 5:00 PM on October 12, 2020.

Information/Documents Recently Made Available

Exempt (Home) Schools – 2020/21 School Year [Open in the NDE Portal]

Resident school districts can access their district’s 2020/21 Exempt Schools – School District Report” in the NDE Portal. We are still reviewing July submissions. **Please advise your staff to review the district’s report first before contacting parents or checking with NDE on filing status.** Due to the dramatic increase in exempt school filings this year, please refrain from asking families to check “status” with us if they are already listed on the report. Our main focus is reviewing those early filers to accommodate the family and school districts.

A Rule 13 filing is ONLY APPLICABLE to students of mandatory attendance age. Parents/legal guardians can still “homeschool” the student even though the Rule 13 filing is not applicable.

For the 2020/21 school year:

- If the student was born in the calendar year 2015 or later, he/she is **below** the required age to file for exempt status.
- If the student was born prior to September 1, 2002, he/she is **over** the required age to file for exempt status.

If the student is “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 FAQs.

- Exempt Schools – School District Report (via the NDE Portal): <https://portal.education.ne.gov>
- Exempt School Program website: <https://www.education.ne.gov/fos/exempt-schools/>

Textbook Loan Program (Rule 4) – 2020/21 Appropriation

Rule 4 ("Regulations for Textbook Loans to Children Enrolled in Private Schools in Nebraska") is the applicable rule for the textbook loan process and the disbursement of the monies. The total 2020/21 appropriation (to be used for book distributions beginning in the 2021/22 school year) is \$465,500. Textbook Loan Program documents are available at <http://www.education.ne.gov/FOS/OrgServices/TextbookLoan/Index.html>.

- Contact: Beth Bolte at (402) 471-2795 or beth.bolte@nebraska.gov

A School Bus Rebates Program – Application Deadline October 30, 2020

A funding opportunity was just announced for public schools and contractors to replace older diesel school buses. EPA anticipates awarding over \$10 million. Selected applicants that scrap and replace their old diesel buses will receive a rebate of \$20,000 - \$65,000 per bus depending on the fuel type of the replacement bus. More information is available from the US Environment Protection Agency at <https://www.epa.gov/dera/rebates>.

Upcoming

2020/21 State Aid Recalculation (Early November, 2020)

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. The 2020/21 State Aid Recalculation documents can be reviewed in early November 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 Kevin Lyons 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: Kevin Lyons at (402) 471-3323 or kevin.lyons@nebraska.gov

Availability of the Data Components Used in the 2021/22 State Aid Calculations (December 1-3, 2020)

On or before March 1, 2021, this office will certify the 2021/22 State Aid to school districts. In preparation of this certification, on Tuesday, December 1, 2020, we plan to post the raw data components (excluding Advisor, CDC, and GMS collections) used in the 2021/22 State Aid calculations on the NDE Portal web site at <http://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 Kevin Lyons.

This information will be removed from the Portal on Thursday, December 3 at 4:00 p.m. CT. Any corrections received after that time will be incorporated into the year-end recalculation of 2021/22 State Aid.

- Contact: Kevin Lyons at (402) 471-3323 or kevin.lyons@nebraska.gov

**This message is sent to ESU administrators and public school superintendents only.
Please forward this email to all appropriate personnel so they are aware of this information.**