



# NEBRASKA

## DEPARTMENT OF EDUCATION

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Forwarding to NE Pub Sch Supts, NE ESU Admin, NE Special Ed Directors

**\*\*GENERAL REMINDER: SPECIAL EDUCATION FINAL FINANCIAL REPORTS\*\***

**\*\*\*SUBMISSION OF SPECIAL EDUCATION FINAL FINANCIAL REPORTS\*\*\***The Special Education Final Financial Reports for the 2017-2018 school year are due as follows:

- [Birth to Age Five \(BAFFFR\) \(NDE 06-025\)](#) - Due on or before **October 31, 2018** - copies of contracted services billings are **NOT** required
- [Transportation \(TRANSFFR\) \(NDE 06-016\)](#) - Due on or before **October 31, 2018**
- [School Age \(SAFFR\) \(NDE PORTAL\)](#) - Due on or before **October 31, 2018** (Opens September 1)– copies of Y-T-D transaction level accounting records for “Flex” Support Services Expenditures – AFR Function Code #1125 and SPED School Age - AFR Function Code #1200 and copies of contracted services billings **ARE** required and can be uploaded

**REMINDER** – On August 15, 2018, the NDE Office of Special Education provided clarification of Rule 51 - Section 011.02C2. If this applies to your district, the necessary documentation needs to be submitted no later than October 31, 2018 to the attention of Pete Biaggio at [pete.biaggio@nebraska.gov](mailto:pete.biaggio@nebraska.gov) at the NDE Office of Special Education for consideration.

**IMPORTANT INFORMATION REGARDING DATA COLLECTIONS**

- 1) Allowable expenditures include “excess SPED costs” per Rule 51 and **must** support a student’s Individualized Education Program (IEP).
- 2) The information submitted for the Annual Financial Report (AFR) should be more than or equal to the SPED Final Financial Reports.
- 3) Include **ALL** Birth to Age Five expenditures on the Birth to Age Five FFR. Must complete the staffing page 4.
- 4) All staff claimed on the Final Financial Reports must have a NDE Staff ID; professional staff must have an assigned SPED position in NSSRS for reimbursement. Questions on NDE Staff ID and NSSRS, contact the NDE Help Desk.
- 5) Guidance Counselor(s) claimed or special education reimbursement shall meet the criteria outlined in the “NDE Guidelines for Guidance Counselors (Rule 51) document.” (<https://www.education.ne.gov/fos/special-education-reporting-information/>)
- 6) “IDEA Funding Summary” Section of the Birth to Age Five, School Age and Transportation Final Financial Report must be **completed to** be considered a “timely and accurate submission “. These sections should include all expenditures and reflect GMS IDEA funds reimbursed and submitted/pending claims for the school year.
- 7) All expenditures (State or Federal-IDEA) to provide special education and related services to nonpublic schoolchildren (ages 5-21) must be reported/claimed on the School Age Final Financial Report. All submitted/pending reimbursements of *IDEA Proportionate Share (AFR Function Code #4412)* and any other IDEA funding allocations (AFR Function Codes #4404, #4410) used for non-public special education services (ages 5-21) for the applicable school year report in the “IDEA Funding” section (01-4-0000) of the School Age Final Financial Report. Per 92 NAC 51-012.08E, “State and local funds may be used to supplement and in no case supplant the proportionate amount of Federal funds required to be expended for parentally – placed nonpublic children with disabilities under this Chapter”. However, NDE is recommending that any costs above the proportionate share allocation, depending on individual district accounting practices, use IDEA E/P and Base dollars.
- 8) Student Record Service (SRS) Reporting - school districts claiming Student Record Service (SRS) costs should claim the billed and paid amount as a separate entry in the Contracted Section of the FFR as an In-Service cost of 7002. SRS costs billed to schools this spring were based on estimated data, NDE, during the desk audit of FFR’s, will adjust the SRS cost to the final allowable reimbursement amount.

- 9) Required documentation:
- Include Y-T-D transaction level accounting records to support Below Age Five (AFR Function Code #1195) & School Age (AFR Function Code #1125) Support Services "Flex Funding" expenditures claimed for reimbursement on the FFR's.
  - Copies of bills/invoices for contracted services for the School Age program **are required**; upload options are available for .pdf documents. Breakdown of age groups age 0-2, 3-5 and 5-21 is needed.
  - Y-T-D transaction level accounting records **are** required to support the expenditures claimed for SPED School Age, Function Code 1200's; upload options are available for .pdf documents.
- 10) Please refer to [92 NAC 51](#) for information regarding late submission of required forms. Additionally, because of the reauthorization of IDEA 2004, NDE is now required to give school districts a "determination rating" regarding compliance with IDEA Parts B & C. Included within the federal criteria being considered by NDE are: (1) timely and accurate submission of special education fiscal data and, (2) special education fiscal review findings. Rewards and consequences will be associated with each of the four levels of "determinations" which districts will receive annually.

**DUE DATE – October 31, 2018**

[The Birth to Age Five \(BAF FFR\) \(NDE 06-025\)](#) and [Transportation \(TRANS FFR\) \(NDE 06-016\)](#) forms are available by the links or on the web (<http://www.education.ne.gov/FOS/Forms/index.html>). The forms allow for data entry and perform the calculations. Once the data has been entered, the form must be printed, signed, and returned to Nebraska Department of Education (NDE), Financial Services Section. The [School Age Final Financial Report \(06-008\)](#) is available through the [NDE Portal](#) starting September 1, more information below.

Additional Special Educational Financial information is available via the web (<http://www.education.ne.gov/FOS/SPED/index.html>).

If you have any questions regarding completing the Special Education Final Financial Reports, contact any of the following: Lori Adams 402-471-2637 ([lori.adams@nebraska.gov](mailto:lori.adams@nebraska.gov)), Tom Goeschel 402-471-3571 ([tom.goeschel@nebraska.gov](mailto:tom.goeschel@nebraska.gov)), Nancy Lorenz 402-471-4521 ([nancy.lorenz@nebraska.gov](mailto:nancy.lorenz@nebraska.gov)) and Barbara Von Kampen 402-471-4343 ([barbara.vonkampen@nebraska.gov](mailto:barbara.vonkampen@nebraska.gov)).

If you need assistance with obtaining the NDE Staff ID, "Financial" activation codes for CDC or NSSRS, contact the NDE help desk 402-471-3151 or toll free 888-285-0556.