



NEBRASKA

DEPARTMENT OF EDUCATION

www.education.ne.gov
301 Centennial Mall South
P.O. Box 94987
Lincoln, NE 68509-4987
TEL 402.471.2295
FAX 402.471.0117

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 2015-2016 school year are due as follows:

- [Birth to Age Five \(BAFFFR\) \(NDE 06-025\)](#) - Due on or before October 1, 2016 - copies of contracted services billings are **NOT** required
- [Transportation \(TRANSFFR\) \(NDE 06-016\)](#) - Due on or before September 30, 2016
- [School Age \(SAFFR\) \(NDE PORTAL\)](#) - Due on or before October 31, 2016 (Opens September 1)– copies of accounting records for “Flex” Support Services Expenditures - Function Code 1125 and SPED School Age - Function Code 1200 and copies of contracted services billings **ARE** required and can be uploaded

NEW - August 23, 2016 the NDE Office of Special Education provided clarification of Rule 51 - Section 1011.02C2 - If this applies to your district, the necessary documentation needs to be submitted no later than October 31, 2016 to the attention of Leslie Galloway at the NDE Office of Special Education for consideration.

IMPORTANT INFORMATION REGARDING DATA COLLECTIONS

- 1) All expenditures (State or 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 (#4412)* and any other IDEA funding allocations (#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. As per 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 suggesting that any costs above the proportionate share allocation, depending on individual district accounting practices, use IDEA E/P and Base dollars.
- 2) 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.
- 3) “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.
- 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) School districts claiming special education reimbursement for a Guidance Counselor(s) shall meet the criteria outlined in the “NDE Guidelines for Guidance Counselors (Rule 51) document.
- 6) 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.

[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.

Birth to Age Five Final Financial Report (BAFFFR)

- 1) All staff claimed must have a NDE Staff ID; professional staff must have an assigned sped position in NSSRS for reimbursement. See [School Age Final Financial \(FFR\) 2012-2013 – NDE Staff ID](#) document for more information. Contact the NDE help desk if you need assistance with obtaining NDE Staff ID or NSSRS.
- 2) Copies of bills/invoices are not required to be included with the submission of the Birth to Age Five Final Financial Report.
- 3) Request reimbursement for BAF costs from IDEA funds through the Grants Management System. The BAFFFR submission produces data needed for securing Federal funding. Including copies of summary accounting records is encouraged.
- 4) Include accounting records to support Below Age Five “Flex” Support Services expenditures claimed for reimbursement in the BAFFFR. (Line 10.0)

School Age Final Financial Report (SAFFR)

- 1) All staff claimed must have a NDE Staff ID; professional staff must have an assigned sped position in NSSRS for reimbursement. See [School Age Final Financial \(FFR\) 2012-2013 – NDE Staff ID](#) document for more information. Contact the NDE help desk if you need assistance with obtaining NDE Staff ID or NSSRS. The SAFFR is collected in the Consolidated Data Collections (CDC) through the [NDE Portal](#), available September 1. Activation codes are needed for the School Age (Ages 5-21) System. For assistance with activation, codes contact the NDE help desk.
- 2) **Reporting Professional Staff** - NDE will be comparing the “professional” staff reporting to the NSSRS Staff Reporting. The professional staff reported in SAFFR should be reported in NSSRS Staff Reporting with a sped position code. If you have omitted staff or reported staff in error that you want to include in the SAFFR, you will have to submit a Request to Submit Data Late or Make Data Changes in the Consolidated Data Collection. Complete the form with type of Data Collection: NDE Data Collection; School Year: 2015-2016; Collection Request SPED and Support SVC School Age Final Financial. Complete the form with the text describing the problem and the reason for the request. Once the request is received, a team will review the request and approve or deny the request. If the request is approved the NDE Helpdesk will work with the district to update the 2015-2016 NSSRS Staff Reporting.
- 3) **Reporting Substitute Staff** – Substitutes for either professional or paraprofessional should be claimed as staff type-4.
- 4) Copies of bills/invoices for contracted services for the School Age program **are required**; upload options are available for .pdf documents.
- 5) Accounting records **are** required to support School Age “Flex” Support Services expenditures claimed for reimbursement in the Support Services Section (02-0-0000) of the SAFFR, upload options are available for .pdf documents.
- 6) Accounting records **are** required to support the expenditures claimed for SPED School Age, Function Code 1200’s; upload options are available for .pdf documents.

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), Missy Jochum 402-471-3571 (missy.jochum@nebraska.gov), Nancy Lorenz 402-471-4521 (nancy.lorenz@nebraska.gov) and Barbara Von Kampen 402-471-4343 (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.