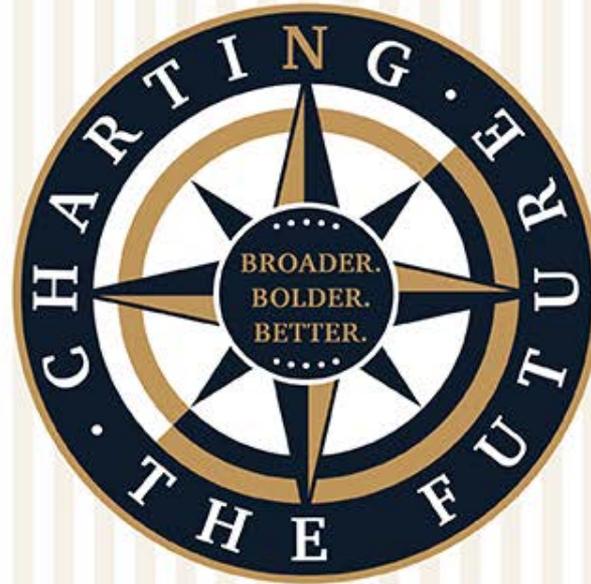


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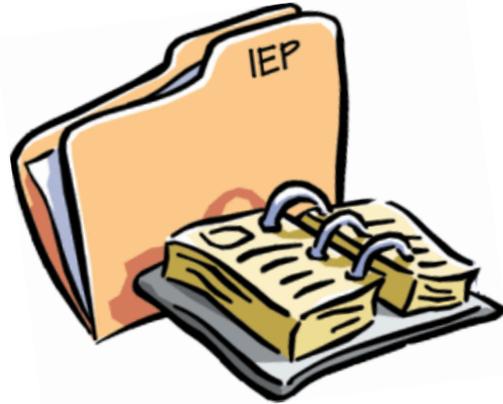
“Top Ten” School Age Final Financial (SAFFR) Mistakes

July 27, 2016
Administrator Days



BROADER.BOLDER.BETTER.

WHAT ARE “EXCESS COSTS”?



- Purchased only for SPED Students
-Used in the delivery of services per their IEP



- Definition of Excess Costs - Rule 51 (003.22)
 - Above and beyond educating a regular education student
- List of allowable costs available – Rule 51 (92-NAC 51-012.04)
 - Instructional (i.e., assistive technology, adaptive furniture, audio-visual materials, publications, printing, equipment and software.)
 - Life Skills – supplies & equipment
 - Related Services

NON-ALLOWABLE COSTS



- **Prorated Costs –**
 - Districtwide Purchases for all students
 - i.e., computers, textbooks and supplies



- **Leased Items**
 - Printers and Computers



- **Elevators: Installation and Maintenance**

(not allowable SAFFR)

- To be considered allowable on IDEA
 - must have mobility student(s)
 - must be in the Student IEP



NON-ALLOWABLE COSTS



- **Furniture including Chairs and File Cabinet**

- Must be adaptive to be considered allowable



- **No SA Facility Costs** (Allowable Birth to Age Five Only)

- Lease
- Utilities
- Building modifications and maintenance



QUESTIONABLE EXPENDITURES



- iTunes Cards
 - Large purchases - end of the year
 - Must provide list of apps purchased

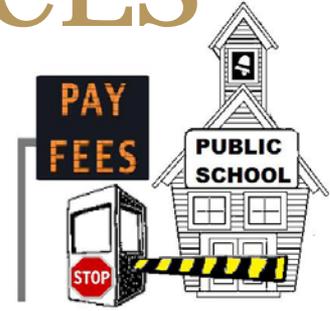
Food & Drinks

- Allowable
 - Travel (meals)
 - Life Skills
- Non-Allowable
 - Meetings (i.e. IEP, MDT)
 - In-Service/Training



- Large Purchases
 - Textbooks
 - Computers
 - Supplies

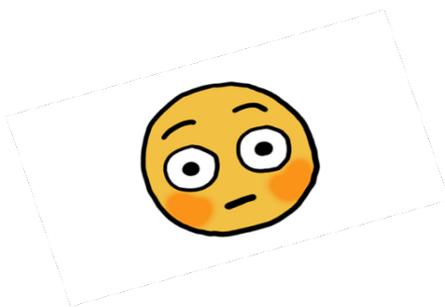
CONTRACTED SERVICES



- ESU CO-OP Costs and Administrative Fees
 - **Not allowable SAFFR or IDEA**
- **Include** ESU SRS (7002) – Technology In-service Fees
 - Should **not** be included in the supplies
- Service Providers **must** have an approved rate
- Detailed invoices/bills **must** include:
 - Type of service
 - Number of hours
 - Date of service
 - Identify BAF or SA costs.
 - Child turns 5 before July 31st – School Age



IDEA FUNDING SUMMARY



- Reconciles all IDEA Payments
 - Include ALL Pending and Paid IDEA Expenditures
 - Include Birth to Age Five and School Age
 - Should also be reflective of the Birth to Age Five Final Financial Report (NDE 06-025) IDEA Funding Summary Section
- **Must** be completed
 - Incomplete summaries negatively affects the determination rating applied by the SPED Office.

SPECIAL EDUCATION PROGRAMS (01-0-0000) IDEA FUNDING (01.4-0000)		
REPORT AMOUNTS IN WHOLE DOLLARS		
DESCRIPTION	AMOUNT	TOTAL
01-4-0900 IDEA (Enrollment/Poverty & BASE) Funding expended for Special Education during this reporting period. NDE Comments Help	214238	
REPORT IDEA FUNDING FOR ONE OR MORE OF THE FOLLOWING CATEGORIES		
School Age Special Education Program (Ages 5 to 21)		
01-4-0910 Report IDEA (Enrollment/Poverty) funding used for the increase of existing School Age SPED (allowable/reimbursable per 92NAC51) program excess costs over the previous school year. "Excess Cost" must have been budgeted in the Grants Management System (GMS) and included in sections 01-1-xxxx and 01-2-xxxx. School Districts must comply with IDEA maintenance-of-effort requirements to be eligible to include these costs. "EXCESS COST" OPTION NOT AVAILABLE. BEGINNING 2012-2013 SCHOOL YEAR. NDE Comments	0	
01-4-0920 Report IDEA (Enrollment/Poverty & BASE) Funding for School Age SPED program (allowable/reimbursable per 92NAC51) costs and included in section 01-1-xxxx and 01-2-xxxx. NOTE: This is the only item on the IDEA Funding page that will go on the Deductions Page (01-3-0000). Once you complete the amount here, it will automatically fill in line 01-3-0000. NDE Comments Help	0	
01-4-0930 Report IDEA (Enrollment/Poverty & BASE) Funding for School Age SPED program (allowable per 92NAC51) costs and not included in section 01-1-xxxx and 01-2-xxxx. To include a description of the expenditures reported on line 01-4-0930, complete the "Description of Expenditures Form". The total amount of expenditures will be filled in on this line automatically. Click here to complete the Description of Expenditures NDE Comments Help	5265	
Below Age Five Special Education Program (Ages 0 to 4)		
01-4-0940 Report IDEA (Enrollment/Poverty & BASE) Funding for Below Age Five SPED program (allowable per 92NAC51) costs. (The IDEA funding section of the Final Financial Report for Children With Disabilities Birth to Age Five must be completed to reflect this allocation.) NDE Comments Help	208953	
Special Education Transportation		
01-4-0950 Report IDEA (Enrollment/Poverty & BASE) Funding for School Age SPED Transportation (allowable per 92NAC51) costs. (The IDEA Funding section of the Final Financial Claim Form for Transportation Expenses For Students With Disabilities must be completed to reflect this allocation.) NDE Comments Help	0	
01-4-0960 Report IDEA (Enrollment/Poverty & BASE) Funding for Below Age Five SPED Transportation (allowable per 92NAC51) costs. (The IDEA Funding section of the Final Financial Claim Form For Transportation Expenses For Students With Disabilities must be completed to reflect this allocation.) NDE Comments Help	0	
Total IDEA Funds (01.4.9999) (sum of Lines 01.4.0910 through 01.4.0960)		214238
Enter comments about this page (optional):		
Click to Save Data and Complete Page Return to 01-3-0000 Page Collection Main Previous Page Next Page		



STAFFING



- **Superintendent or Principal - Title 92 Chapter 51, Section 011.02D states**

“The cost of a superintendent or principle, hired for the purpose of supervising general education, shall not be included in allowable excess cost for reimbursement. “

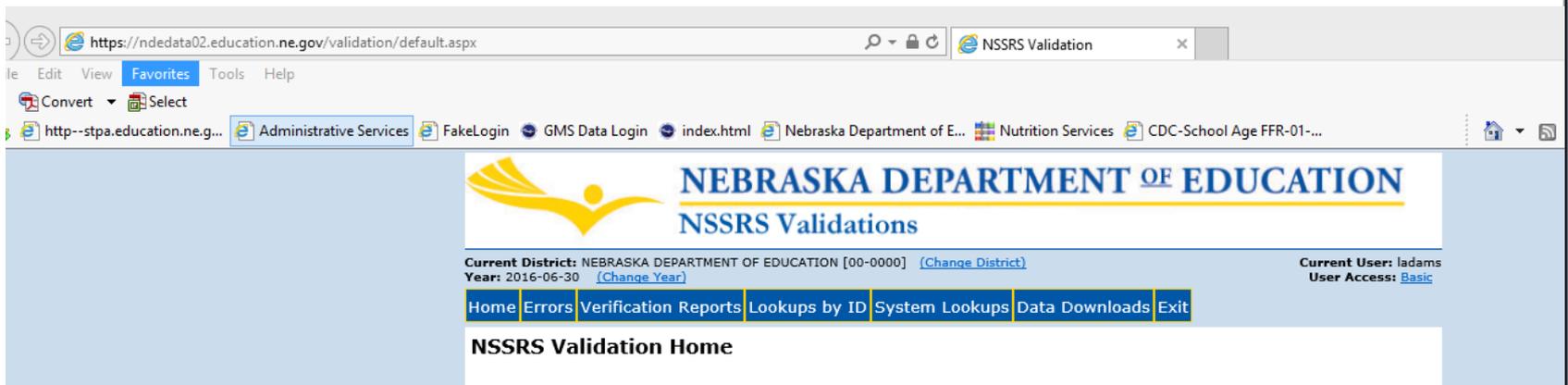
- Misinterpretation of this section as an allowable excess cost for reimbursement has occurred for a period of time. Superintendent and principles provide district/building leadership and supervision for all students (regular and special education) and ***is not considered a special education excess cost.***



- ***Beginning with 2016-17*** - school district administrative costs, no personnel costs for persons identified as a school district superintendent and school principle will be eligible as allowable excess cost for special education reimbursement.

STAFFING

- Instructional staff claimed must hold a valid SPED endorsement or certification and be assigned a SPED Position Code of (S) in NSSRS. (Per Rule 51 01-10-01A)
 - Also applies to school psychologist and nurse



The screenshot shows a web browser window with the URL <https://ndedata02.education.ne.gov/validation/default.aspx>. The page title is "NSSRS Validation". The browser's address bar shows several tabs, including "Administrative Services", "FakeLogin", "GMS Data Login", "index.html", "Nebraska Department of E...", "Nutrition Services", and "CDC-School Age FFR-01-...". The main content area features the Nebraska Department of Education logo and the text "NEBRASKA DEPARTMENT OF EDUCATION" and "NSSRS Validations". Below this, it displays "Current District: NEBRASKA DEPARTMENT OF EDUCATION [00-0000] (Change District)" and "Current User: ladams User Access: Basic". A navigation menu includes links for "Home", "Errors", "Verification Reports", "Lookups by ID", "System Lookups", "Data Downloads", and "Exit". The page title is "NSSRS Validation Home".

TUITION PAID/RECEIVED

- NDE cross checks the tuition received with the contracting district
- Provide receipt of funds and/or billing for the contracted services



REQUIRED DOCUMENTATION

- Billings/invoices for contracted service
- Tuition Received – receipt of funds and contracted bill
- Accounting Records – Transaction Level
 - School Age Expenditures – 1200's Account
 - Flex Funding/Support Services Expenditures – 1125 Account
- District worksheet and/or calculator tape(s) to support your numbers and facilitate the review



LINKS

- NDE PORTAL – NSSRS & CDC (SAFFR)
 - <https://portal.education.ne.gov/site/DesktopDefault.aspx>
- Rule 51
 - https://www.education.ne.gov/LEGAL/webrulespdf/Clean51_2016.pdf

#AQuESTT16



Thank you.



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