

Adams, Lori

From: Adams, Lori
Sent: Wednesday, September 04, 2013 2:58 PM
Cc: Swisher, Scott; Peterson, Marilyn; Prochazka, Greg; Sherman, Gary; Rhian, Shane; Von Kampen, Barb; Jochum, Missy; 'mike@ncsa.org'
Subject: RE: CORRECTION to UPDATED - Special Education Final Financial Reports - 2012-2013 SUBMISSION INFORMATION
Importance: High

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*****

CORRECTION

Guidance related to expenditures to provide special education and related services to nonpublic school children was incorrectly worded in the Nebraska Department of Education [email notification dated August 21, 2013](#) and briefly summarized at the August 29, 2013 monitoring meeting.

All expenditures (State or IDEA) to provide special education and related services to nonpublic school children (ages 5-21) can be reported (claimed) on the School Age Final Financial Report. All reimbursements/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 must be reported 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 could, depending on individual district accounting practices, best be covered by IDEA E/P and Base dollars.

Questions feel free to contact Greg Prochazka at (402-471-4314) or greg.prochazka@nebraska.gov.

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