

**TO: NDE Public Schools Supts, NDE ESU Admin, NDE Public SPED Directors**

**DATE: August 17, 2009**

**SUBJECT: NDE: Special Education Final Financial Reports 2008-2009 School Year**

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

The Special Education Final Financial Reports for 2008-2009 school year are due as follows:

Birth to Age Five (NDE 06-025) - Due on or before October 1, 2009 with copies of contracted services billings

Transportation (NDE 06-016) - Due on or before September 30, 2009

School Age (NDE PORTAL) - Due on or before October 31, 2009 with copies of contracted services billings

Please refer to 92 NAC 51 for information regarding late submission of required forms. Additionally, as a result 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 audit findings. Rewards and consequences will be associated with each of the four levels of "determinations" which districts will receive annually.

The Birth to Age Five (NDE 06-025) and Transportation (NDE 06-016) forms are available on the web

<http://www.nde.state.ne.us/ADSS/SPEDFRRINFO.htm>. 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. Funding of your district's 2008-2009 School Year Birth to Age Five (BAF) Program and Transportation has been provided during the 2008-2009 School Year from IDEA Base and IDEA Enrollment/Poverty (IDEA E/P) District Allocations.

Again for 2008-2009, it is the Department's intent to provide an "IDEA Supplemental" payment to eligible districts to achieve the Below Age Five threshold (see April 19, 2004 letter from Special Populations Office), Total statewide allowable costs identified with BAF Program and Transportation will determine which districts are eligible for the "IDEA Supplemental" payment contingent upon availability of IDEA funds.

School districts claiming special education reimbursement for a Guidance Counselor(s) during the 2008-2009 school year shall meet the following criteria:

- Certification and endorsement as per NDE Rule 51, specifically 92 NAC 010.01D20; and
- Delivery of the special education service must be included within the IEP as per NDE Rule 51 (92 NAC 51 007), specifically 92 NAC 51 007.07A9.

School districts claiming special education reimbursement for a Guidance Counselor(s) beginning with the 2009-2010 school year shall meet the following criteria:

- Certification and endorsement as per NDE Rule 51, specifically 92 NAC 010.01D20;
- Delivery of the special education service must be included within the IEP as per NDE Rule 51 (92 NAC 51 007), specifically 92 NAC 51 007.07A9;
- Maintenance of time and effort logs supporting the amount of Full Time Equivalency (FTE) claimed for the Guidance Counselor providing the service (such documentation shall be made available to NDE upon request); and
- Contract for Guidance Counselor reflects the delivery of transition and work-study services for students with disabilities.

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. 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.

Calculation of School Age Student Full Time Equivalency (F.T.E.) for Purposes of Special Education Reimbursement.

NDE will utilize 90% of the total district Level II and III student F.T.E. to calculate the district's per pupil cost for reimbursement purposes. (New for 2008-2009: It has been determined that NDE will adjust the AAPC dollar amount to accommodate this adjustment. Thus, your AAPC may appear to be less than the prior year.)

The School Age Special Education System will be available September 1; access will be **through the NDE Portal** <http://portal.nde.state.ne.us/site/DesktopDefault.aspx>. Your district must register and sign in to the NDE Portal to obtain access in the School Age System. For help with the activation code(s) contact the NDE Help Desk at 402-471-3151. (NOTE: Copies of billings for contracted services for the School Age program must be mailed to NDE.) Please refer to 92NAC51 for information regarding late submission of required forms and the above information regarding district "determination ratings" for compliance with IDEA Parts B & C.

**REMINDER: When completing/submitting the School Age FFR the "Summary – Allowable Excess Costs (03-0-0000)" Section must be completed before selecting the "Approve Form" button.**

The following information is also available via the web at the address above:

- April 19, 2004 letter from Special Populations Office
- Calculation of School Age Student Full Time Equivalency (F.T.E.) for Purposes of Special Education Reimbursement
- Instructions for completing the Birth to Age Five FFR
- Instructions for completing the Transportation FFR
- Leased vehicles used for Special Education (SPED)
- Provisionally Approved Services Agency Rates
- Rule 51 (Title 92, Nebraska Administrative Code, Chapter 51)
- NDE Guidance for Guidance Counselors

If you have any questions regarding completing the Special Education Final Financial Reports, contact any of the following: Greg Prochazka 402-471-4314 ([greg.prochazka@nebraska.gov](mailto:greg.prochazka@nebraska.gov)), Tim Baker 402-471-3571 ([tim.baker@nebraska.gov](mailto:tim.baker@nebraska.gov)), Harlan Feather 402-471-4340 ([harlan.feather@nebraska.gov](mailto:harlan.feather@nebraska.gov)) or Lori Adams 402-471-2637 ([lori.adams@nebraska.gov](mailto:lori.adams@nebraska.gov)).