



## FISCAL REVIEW INFORMATION

All school districts and approved cooperatives' Special Education and Support Services Final Financial Reports for School Age Students (NDE 06-008), Birth to Age Five Final Financial Reports (NDE 06-025), and Claims for Transportation Expenses of Students with Disabilities (NDE 06-016) and Final Financial Report School Age Special Education for Actual Costs with Mobile Learning Units is subject to a fiscal review conducted by the Nebraska Department of Education.

A special education fiscal review includes examining, on a test basis, evidence supporting the dollar amounts and student FTE reported on the previous mentioned reports and claims; therefore, our fiscal review will involve judgment about the number of transactions to be examined and the areas to be tested. Also the fiscal review will include a determination if tested items are in compliance with 92NAC51 "Regulations and Standards for Special Education Programs" (Rule 51). **Compliance with all special education laws and regulations applicable to school districts and approved cooperatives is the responsibility of the school district or approved cooperative management.**

We have included some general guidelines to help you determine allowable reimbursable expenditures:

1. Allowable and reimbursable expenditures for special education equipment and supplies refer to expenditures for instructional equipment and supplies as required by Individual Education Plans (IEP's), for use in providing direct educational experiences which benefit students with disabilities. The eligibility of instructional equipment and supplies is determined by its use and its direct relationship to instruction and student performance. Expenditures for equipment and supplies used for clerical and administrative purposes are not allowable reimbursable expenditures. If the equipment is only occasionally used by students with disabilities, the NDE Special Education Office will reimburse for that prorated amount of expenditures.  
  
Examples of equipment and supplies not allowable for reimbursement include: file cabinets, computers for administration, medical supplies, storage units, teacher desks and chairs, non-adaptive student furniture and copiers. Payments for maintenance agreements of copiers, copier leases and copier supplies (i.e., toner) are not reimbursable.
2. Allowable and reimbursable costs shall include printing and publication costs that are necessary to carry out the provisions of 92NAC51. This shall not include equipment and supplies used by staff for administrative purposes. Other costs associated with printing and mailing IEP forms and other documents required by 92NAC51 are considered allowable reimbursable costs (e.g., expenditures for paper and charges for printing, copying, and mailing forms). School districts that print their own forms and make their own copies may request a per page reimbursement rate for printing and copying from the NDE Financial Services Section. Requests must include explanations of how the rates were determined.
3. Clerical salaries are only allowable for reimbursement in the areas of Diagnostic/Prescription and Program Supervision. Clerical salaries are allowable only if they work under the direct supervision of Diagnostic or Program Supervision personnel and hired for that purpose.
4. Facility costs are only allowable under the Birth to Age Five Program and Transportation Programs. Birth to Age Five Program facility costs is allowable for reimbursement for the area in which special education below age five students are educated per 92NAC51-012. Transportation facility costs for the purpose of maintenance are allowable reimbursable expenses as per 92NAC51-013. Maintenance includes such activities as repairing, cleaning, greasing, fueling, and inspecting vehicles for safety. If a facility is used for purposes other than the maintenance of vehicles which are used to transport students with disabilities, expense must be allocated so that only those expenses attributed to the maintenance of Special Education vehicles are claimed for reimbursement.
5. If all or part of the costs of educating wards of the state are included in your total School Age Special Education program costs, the payments received from the Nebraska Department of Health and Human Services for special education should be reported on the Final Financial Report in the school year received (Line 01-3-0775).
6. If all or parts of the cost of transporting Option Enrollment Special Education students are included in your Claim for Transportation Expense of Students with Disabilities, payments received for option enrollment transportation from the Nebraska Department of Education should be reported on Line F.

**All working papers used in completing the final reports should be retained for subsequent reference and review documentation.**

If you have any questions for completing the FFR, please call Greg Prochazka 402-471-4314 ([greg.prochazka@nebraska.gov](mailto:greg.prochazka@nebraska.gov)), Harlan Feather 402-471-4340 ([harlan.feather@nebraska.gov](mailto:harlan.feather@nebraska.gov)), Lori Adams 402-471-2637 ([lori.adams@nebraska.gov](mailto:lori.adams@nebraska.gov)), or Barbara Von Kampen 402-471-4343 ([barbara.vonkampen@nebraska.gov](mailto:barbara.vonkampen@nebraska.gov)).