January 27, 2010

Study of School Level Expenditures Report
IMPORTANT – Due Date is extended.
The Study of School Level Expenditures (SSLE) report is required of all districts except the two that are not eligible for Title I funds. The report is to collect the **State and Local** expenditures from the 2008-09 school year by building for personnel (required) and non-personnel (optional). **The new due date is February 10, 2010.** The Study of School Level Expenditures report is in the Consolidated Data Collections found in the NDE Portal under the Data Collections tab.

Curriculum “How To” Video Now Available

Reminders

**Time and Effort Logs/Semi-Annual Certifications for Federal Awards**
OMB Circular A-87 Attachment B(8)(h) states that time and effort logs or semi-annual certifications must be kept for salaries and wages paid from federal awards (ARRA, IDEA, NCLB, etc.) for personal services. Time and effort documentation must be contemporaneous and reflective of actual hours worked for employees who work on multiple cost objectives. It must be prepared at least monthly and must be signed by the employee. Semi-annual certifications may be used in-lieu-of-time and effort documentation only in cases where employees are conducting work under one cost objective. The certifications must be prepared at least semi annually and must be signed by the employee or the supervisory official having firsthand knowledge of the work performed by the employee.

In order to verify compliance with the above requirements School Finance & Organization Services will be conducting a pre-audit review of the time and effort logs and/or semi-annual certifications for every district that pays salaries and wages from federal awards. On or before January 29, 2010 please submit, to the email address listed below, one completed time and effort log and one completed semi-annual certification form used by your district to fulfill the federal requirements related to personal services. School Finance & Organization Services will review the information received from each school district to verify compliance and will contact districts with questions or concerns. We will not contact districts whose forms are properly completed.

Please forward your completed forms to Bryce Wilson, by email to bryce.wilson@nebraska.gov or by fax to 402/471-2486. Please contact Bryce at 402/471-3570 with any questions you may have regarding submission of this request.