

**FINAL FINANCIAL REPORT INSTRUCTIONS  
BIRTH TO AGE FIVE SPECIAL EDUCATION (NDE 06-025)**

PLEASE RETAIN THE INSTRUCTIONS FOR FUTURE REFERENCE. ONLY REVISED PAGES WILL BE DISTRIBUTED WHEN NECESSARY.

GENERAL INSTRUCTIONS

This section contains instructions applicable to all parts of the Final Financial report for Birth to Age Five Special Education Programs. Adjustments may be necessary as the monitoring, reviewing and auditing process continues throughout the year.

FORMS COMPLETION

1. All forms should be typed or printed in ink. Do not show cents. Round off to the nearest dollar.
2. Only computerized Final Financial Reports that have received prior approval from the Special Education Office will be accepted.
3. Correct the school district, address and/or phone number (if applicable).
4. Return original of all pages to the Department of Education, Financial Services Office by October 1. Make a copy for district files. Complete only those pages, which are appropriate for the services provided.
5. Indicate on the appropriate pages actual allowable expenditures, which have been made in accordance with 92 NAC 51.

The accounting code #530 for equipment refers to instructional equipment, (as required by IEPs) for use in providing direct educational experiences, which benefit handicapped students. The eligibility of instructional equipment is determined by its intended use and its direct relationship to instruction and a student's performance. All equipment purchases are subject to audit.

Allowable in-service expenditures are costs directly related to special education programs. Allowable activities must be designed to contribute to the professional growth and competence of instructional staff serving handicapped students and parents through workshops, demonstrations, and school visits. Tuition and expenses of attending special education course for college credit are not allowed.

Allowable costs include: presenter fees and expenses, mileage, board and room of staff to attend in-service programs, costs of in-service programs, which directly assist regular educators in providing appropriate programs for verified handicapped students in their classrooms, and costs of special education workshop attendance.

Costs of attending meetings conducted by organizations where only organizational business is a part of the convention is not an allowable reimbursable expense. In-service costs are to be prorated for in-service topics which have general educational benefit for regular and special educators.

6. To be considered for payment, the Final Financial Report must be postmarked or received in the Special Education Office by October 1. To assure delivery to the Department certified mailing is recommended.

Return the completed original report forms and submit to:  
Nebraska Department of Education  
Financial Services Office  
301 Centennial Mall South  
P.O. Box 94987  
Lincoln, Nebraska 68509-4987

Make a copy for the school district records.

**PENALTY FOR LATE SUBMISSION**  
Reimbursement to a school district whose Final Financial Report is postmarked or received by the Department of Education after October 1, shall be subject to the implementation of procedures specified in 92 NAC 51.

SIGNATURE

The form must be signed by someone authorized by the board. This person must certify the accuracy of the report submitted.

If a page has been omitted or additional copies are needed, contact the Financial Services Office (402/471-2471).

CONTACT PERSON

The name and e-mail address of the person to be contacted with questions regarding this form

## DISTRICT OWNED/OPERATED PROGRAMS

Indicate the Full-time Equivalency (FTE) for professional, clerical and paraprofessional personnel. FTE is defined as the amount of time required to perform an assignment stated as a proportion of full-time position, computed by dividing the amount of time employed by the time normally required for a full-time position. Report expenditures under the appropriate age category for which you are seeking reimbursement.

## 1.0 Supervisory Services

- 1.1 Enter salaries and FTE of staff involved in the direct supervision of Special Education Birth to Age Five programs. Staff included on this line must have an administrator/supervisory certificate with an endorsement in special education. The supervisory capacity of a person at the superintendent or principal levels hired for general public education, does not fall under the category of excess costs for Special Education.
- 1.2 Enter salaries and FTE of clerical staff under the direct supervision of supervisory staff included in 1.1.
- 1.3 Enter fringe benefits for supervisory and clerical staff included in 1.1 and 1.2.
- 1.4 Enter costs for in-service directly related to Special Education Supervisory Services.
- 1.5 Enter costs for printing/publication directly related to Special Education Supervisory Services.
- 1.6 Enter costs for postage that are necessary to carry out the supervisory provisions of 92 NAC 51.
- 1.7 Enter travel costs associated with Program Supervision activities.
- 1.8 Total lines 1.1 through 1.7. (Reimbursement will NOT exceed 8% of the allowable Birth to Age Five program costs minus the costs of program supervision.)

Note: Do not claim costs of equipment and supplies used by staff for administrative purposes.

## 2.0 Diagnostic Services

Health and general education screening and analysis of children prior to the provision of a multidisciplinary team evaluation are the fiscal responsibility of the school district and shall not be submitted to the Department of Education for payment of allowable costs.

- 2.1 Enter salaries and FTE of staff with the primary assignment of providing Diagnostic Services. Salaries of other Special Education professional staff who are involved in Diagnostic Services should also be included at a prorated amount. Staff on this line must meet the certificate requirements in 92 NAC 51.
- 2.2 Enter salaries and FTE of clerical staff under the direct supervision of diagnostic staff included in 2.1.
- 2.3 Enter salaries and FTE of paraprofessionals who serve under the direct supervision of a certificated staff member included in 2.1.
- 2.4 Enter fringe benefits for diagnostic, clerical and paraprofessional staff included in 2.1, 2.2, and 2.3.
- 2.5 Enter costs for in-service directly related to Special Education Diagnostic Services.
- 2.6 Enter costs for supplies necessary to carry out diagnostic activities. Do not include supplies used by staff for administrative purposes.
- 2.7 Enter costs for printing and publications that are necessary to carry out the diagnostic provisions of 92 NAC 51.
- 2.8 Enter costs for postage that are necessary to carry out the diagnostic provisions of 92 NAC 51.
- 2.9 Enter costs for instructional materials necessary to carry out diagnostic activities. Do not include materials used by staff for administrative purposes.
- 2.10 Enter costs for equipment and maintenance necessary to carry out diagnostic activities. Do not include equipment and maintenance costs associated with administrative activities.
- 2.11 Enter travel costs of staff associated with Diagnostic Services.
- 2.12 Total lines 2.1 through 2.11.

## 3.0 Consultative Services

- 3.1 Enter salaries and FTE of staff with the primary assignment of providing Consultative services. Salaries of other Special Education professional staff who are involved in Consultative services should be included at a prorated amount.
- 3.2 Enter fringe benefits for consultative staff included in 3.1.
- 3.3 Enter costs for in-service directly related to Consultative Services.
- 3.4 Enter costs for printing and publications that are necessary to carry out the consultative provisions of 92 NAC 51.
- 3.5 Enter costs for postage that are necessary to carry out consultative provisions of 92 NAC 51.
- 3.6 Enter travel costs of staff associated with Consultative Services.
- 3.7 Total lines 3.1 through 3.6.

## 4.0 Instruction/Therapy/Counseling Service

DO NOT INCLUDE SUPERVISORY OR DIAGNOSTIC OR CONSULTATIVE COSTS IN THIS SECTION

- 4.1 Enter salaries and FTE of staff involved in Instructional, Therapy and Counseling Services.
- 4.2 Enter salaries and FTE of Education Sign Language Interpreters. (Approved by NDE)
- 4.3 Enter salaries and FTE of substitutes providing Instructional, Therapy and Counseling Services.
- 4.4 Enter salaries and FTE of paraprofessional who serve under the direct supervision of a certificate staff member included in 4.1
- 4.5 Enter fringe benefits for Instruction, Therapy and Counseling staff listed in 4.1, 4.2 and 4.3.
- 4.6 Enter costs for in-service directly related to Instructional, Therapy and Counseling Services.
- 4.7 Enter costs for supplies necessary to carry out Instructional, Therapy and Counseling Services. Do not include supplies used by staff for administrative purposes.
- 4.8 Enter costs for instructional materials necessary to carry out Instructional, Therapy and Counseling Services. Do not include materials used by staff for administrative purposes.
- 4.9 Enter costs for library books and materials necessary to carry out Instructional, Therapy and Counseling Services. Do not include library books and materials used by staff for administrative purposes.
- 4.10 Enter costs for audio-visual materials necessary to carry out Instructional, Therapy and Counseling Services. Do not include audio-visual materials used by staff for administrative purposes.
- 4.11 Enter costs for equipment and maintenance necessary to carry out Instructional, Therapy and Counseling Services. Do not include equipment and maintenance costs associated with administrative activities
- 4.12 Enter travel costs associated with Instructional, Therapy and Counseling Services.
- 4.13 Total lines 4.1 through 4.12.

## 5.0 Health Protection/Medically Related Expenditures District Operated Programs

- 5.1 Enter costs for Health Protection for Staff.
- 5.2 Enter costs for Medically Related Expenses for Child.
- 5.3 Total Lines 5.1 through 5.2.

## 6.0 District Contracted Services

Report expenditures under the appropriate age category for which you are seeking reimbursement. Reimbursement for expenditures for Special Education Contracted services will be considered for payment of allowable costs if the services to be claimed are approved by the Department of Education as outlined in 92 NAC 51. If entries are made in Section 6.0 (District Contracted Programs) the Contracted Services Agencies and Individual Providers Section on page 3 must be completed.

Only service agency and/or individual provider rates approved by the State Board of Education should be entered.

CONTRACTED SERVICE AGENCIES AND INDIVIDUAL PROVIDERS (Page 3)

- A) Enter the names of all agencies and individual providers the district contracted with for special education services on Column A. Costs should be reflected in the District Contracted Programs section. Agencies must be approved as per 92 NAC 51.
- (B) Enter the line number for type of service as per page 2 of report.
- (C) Enter the six (6) digit agency code. See "Service Agencies" below.
- (D) Enter the four (4)-digit service code. See "Service Agencies" below.
- (E) Enter the total allowable cost per service agency or provider.

SERVICE AGENCIES - the six (6) digit codes for service agencies may be found in the "Agency Computer Code/Rate Manual" on the web at [http://csp.education.ne.gov/Special\\_Education\\_NDE\\_Search\\_Services2.aspx](http://csp.education.ne.gov/Special_Education_NDE_Search_Services2.aspx). An agency code must be entered in Column C for each unique service provided to the reporting district. The approved services each agency provides and service costs (four (4) digit code), which are entered in Column D, are also found in the "Agency Computer Code/Rate Manual."

SCHOOL DISTRICTS - to identify the school district(s) providing your contracted special education services enter their County-District number in Column B. The County-District number is obtained from the servicing district or from the Nebraska Education Directory.

- 6.1 Enter the total costs based on approved rates for contracted Supervision Services in the appropriate column (Birth through Age 2 and/or Age 3-4).
- 6.2 Enter the total costs based on approved rates for contracted Diagnostic Services.
- 6.3 Enter costs based on approved rates for contracted Consultative Services.
- 6.4 Enter costs based on approved rates for contracted Instructional, Therapy and Counseling Services. Total all combined costs for services, e.g., resource, speech therapy, physical therapy, etc.
- 6.5 Enter costs based on approved rates for Education Sign Language Interpreter Services.
- 6.6 Enter costs for Health Protection for Staff.
- 6.7 Enter costs based on approved rates for contracted Mileage associated with contracted services.
- 6.8 Enter costs based on approved rates for contracted In-service.
- 6.9 Enter costs based on approved rates for contracted Paraprofessional (Aide) Services.
- 6.10 Enter costs based on approved rates for contracted allowable Health Services.
- 6.11 Enter the total(s) of Lines 6.1 through 6.10.

7.0 A ALLOWABLE FACILITY COSTS

Expenditures may be based on district-wide facility costs as reported on the Annual Financial Report or may be based on expenditures for specific district owned facilities, which are serving handicapped children Birth to Age Five. Do not include any costs associated with Minor Building Modifications.

7.1 Enter the total costs of the following items for Operation of Plant in the appropriate columns:

- Salary of Custodian (110)
- Over-time Salary (130)
- Social Security-District's Share (200)
- Retirement-District's Share (200)
- Health Insurance-District's Share (200)
- Other Employee Benefits-District's Share (200)
- Fuel (300)
- Electricity (300)
- Water and Sewer (300)
- Supplies (400)
- Other Expenses (600)

7.2 Enter the total costs of the following items for Function and Maintenance of Plant in the appropriate columns:

- Regular Salaries (110)
- Social Security-District's Share (200)
- Retirement-District's Share (200)
- Health Insurance-District's Share (200)
- Other Employee Benefits-District's Share (200)
- Contracted Services-Repairman (300)
- Property Insurance (300)
- Other Expense (600)

- 7.3 Enter the total of Lines 7.1 and 7.2.
- 7.4 Enter the total facility square footage.
- 7.5 Divide the total costs of Operation and Maintenance of Plant (Line 7.3) by the total district square footage (Line 7.4) and enter here.
- 7.6 Enter the total square footage assigned to Birth to Age Five Handicapped Programs.
- 7.7 Enter allowable facility cost (Line 7.5 x Line 7.6).
- 7.8 Enter leased facility cost. Support documentation (i.e., copy of lease agreement, etc.) for allowable facility costs for leased facility serving handicapped children Birth to Age Five must be filed with the NDE Special Education Office.
- 7.9 Not assigned for use.
- 7.10 Enter the totals of Line 7.7 and 7.8.
- 8.0 Summary
- 8.1 Enter the total of Supervisory Services (1.8), Diagnostic Services (2.12), Consultative Services (3.7), Instructional/Therapy/Counseling Services (4.13), Health Protection/Medically Related Expenditures (5.3), District Contracted Programs (6.11) and total allowable facility cost (7.10).
- 8.2 Deductions:
- 8.2a Enter total of all tuition to be received from contracting districts (Page 4 must also be completed).
- 8.2b Enter receipts of Wards of the State.
- 8.2c Enter the total of Lines 8.2a through 8.2b
- 8.3 Enter the total of Line 8.1 minus Line 8.2c.
- 9.0 Funding Summary
- 9.1 Of the total amount of IDEA "611" Base funding received by your district, enter the amount used for allowable Birth to Age 2 and Ages 3 and 4 special education expenditures reported in Sections 1.0 – 7.0.
- 9.1a N/A
- 9.2 Of the total amount of IDEA "619" Base and/or "619" Enrollment/Poverty funding received by your district, enter the amount used for allowable special education expenditures for Children Ages 3 and 4 reported in Sections 1.0 -7.0.
- 9.3 Of the total amount of IDEA "611" Enrollment/Poverty funding received by your district, enter the amount used for allowable Birth to Age 2 and Ages 3 and 4 special education expenditures **included** in Sections 1.0 – 7.0.
- 9.4 N/A
- 9.5 Enter the amount of local district funds used for allowable Birth to Age 2 and Ages 3 and 4 special education expenditures **included** in Sections 1.0 – 7.0.
- 9.6 Enter total of Line 9.1 through Line 9.5, total must equal Line 8.3.
- 10.0 Support Services/Flexible Funding Project
- 10.1 Enter total costs of Below Age Five Support Services/Flex funding Project. Include a copy of accounting records.

**TUITION RECEIVED FROM CONTRACTING DISTRICTS (Page 4)**

1. Enter the County-District number of those districts for which tuition has been received.

**SUPPLEMENTARY REPORT OF EXPENDITURES (Page 4)**

1. This supplementary report of expenditures must be completed, as specified, for personnel (Columns A, B, C, D and E). The totals for each category must equal the totals, by category, on page 1.
2. Each sub-total in Column E should equal the totals of salaries reported for each type of service.
3. Each sub-total in Column C should equal the totals of FTE(s) reported for each type of service.
4. If additional space is needed, make copies as necessary and attach.