



### Special Education Financial Reporting System (SPEDFRS) Questions and Answers

**Question #1: When is the data collection due?**

Answer #1: October 31, midnight. Per Rule 51.

**Question #2: What internet browser should I use?**

Answer #2: Chrome works the best. I would also use a PC, not a Mac.

**Question #3: What does Data Year mean?**

Answer #3: It is the reporting period, school year (September 1 – August 31)

**Question #4: Are all users required to have portal access?**

Answer #4: Yes, the system has three user types; each type needs an account and activation code. See the SPEDFRS User Manual or contact the NDE Helpdesk for assistance.

**Question #5: Who should be the contact in the contact information?**

Answer #5: The contact information should include the person that NDE would need to contact regarding the SPEDFRS data submission.

**Question #6: What is the Accounting Information sections?**

Answer #6: Allowable Excess SPED Costs per [Rule 51](#) – supported by the District’s Accounting Records. Correct accounting of expenditures is important as it affects your district’s Maintenance of Effort (MOE).

These sections for object code 300 and 500 can be greater than the Contracted Section, but not less. Object code 100 and 200 must equal the Staffing Section.



**Question #7:** With the new format for the SPED FFR, will we need to have staff ID#'s to pull up staff for entering salaries (knowing it's pulling it from another report with NDE), or will we be able to type in last name to find the staff person?

Answer #7: You will need to have valid NDE Staff ID of all staff. There are three options:

- #1 – dropdown with qualified professional staff with populated information
- #2 – manual entry, required NDE Staff ID #, populates staff names
- #3 – uploads required NDE Staff ID#, first name, last name. Etc.

**Question #8:** Do we enter Bus Drivers in the supplementary staff page?

Answer #8: Yes, enter all staff salaries and benefits. Staff claimed, should have an NDE Staff ID for input. (Also, see Question #12.)

**Question #9:** Some of my staff do not appear in the dropdown for Option #1.

Answer #9: Only assigned qualified professional staff with the appropriate SPI Code from Staff Reporting will appear in the dropdown. Possible reasons:

- Staff Reporting is incorrect, not identified with a SPED SPI Code, collection closed June 15.
- Staff are not professional, use option #2 to enter other staff.
- Qualified professional staff will appear once in Option #1, for split-coded staff, for the second entry use Option #2.

**Question #10:** How do we enter staff? Is there still a staff upload?

Answer #10: There are three options for submitting staff salaries and benefits

- Drop Down – Prepopulated
- Manual Input
- Data Upload – “New” Record Layout



**Question #11: What is the SPI and Assignment Code in the SPED Staff Information?**

Answer #11: This information is required in the Staff Reporting System. Allowable SPI Codes for SPED Reimbursement for qualified/licensed staff are as follows:

- School Age (state/local) – would be “S” SPED School Age (5-21)
- School Age (federal) – would be “I” SPED School Age (5-21)
- Birth to Age Five (local) – would be “7” SPED Birth to Age Five (0-2 & 3-5)

**Question #12: How do I claim all my substitutes, the old system let me claim them as one entry?**

Answer #12: An option is available to group staff type for Substitutes using NDE Staff ID= “9999999999” and Bus Drivers using NDE Staff ID= “8888888888”.

**Question #13: Can you enter a staff more than once?**

Answer #13: Yes. If...

- professional staff has multiple SPED SPI Codes and/or serves more than one age group of students.
- other staff type can be entered if they provide services to more than one age group of students.

**Question #14: Staff – Districts give teachers an option of being paid over 13 months, instead of the traditional 12. A new teacher elects to receive the 13 payments, so her first check is paid in August. The problem is that the payment falls in the XXXX-XXXX (fiscal) year, but the teacher’s NDE Staff ID in Staff Reporting is not associated with that district for the XXXX-XXXX (reporting) school year. We also have new staff attend summer training before the start of their contract and are paid in August.**

Answer #14: A solution is to identify these staff as substitutes. A comment to NDE would be helpful to assist in the NDE Review process. The “comments” box is available on the Supplementary Report of Staff Salaries display screen, bottom of the page.



**Question #15:** Contracted Services - ESU issues summer bill for services that occurred in July/August, but the district doesn't pay until September. In most cases, this bill will be submitted through GMS for IDEA reimbursement. In the past, I include these expenditures on the BAF FFR so that report would match GMS. Will I continue this practice?

Answer #15: You will be entering costs from your districts accounting records as of 08/31/XXXX for the age groups 0-2, 3-5, and 5-21. The totals may not match the GMS Payment Summary Page.

**Question #16:** I reported costs for one or more age groups in the same IDEA Account (AFR Function Code), (i.e., 6404/6410=6408, 6406, and 6412). How do I report these costs in SPEDFRS?

Answer #16: As required in the GMS Reimbursement, costs must be identified by each of the three Age Groups 0-2, 3-5 and/or 5-21. SPEDFRS implemented the same breakdown of reporting by Age Groups per AFR function codes.

**Question #17:** Where are transportation costs to parents entered?

Answer #17: Claim this cost in the appropriate Account Information by Age Group and object code 300.

**Question #18:** Where do I claim transportation costs to other districts?

Answer #18: Claim this cost in the appropriate Account Information by Age Group and object code 300.

**Question #19:** How do I add a vehicle that was originally purchased with IDEA Funds?

Answer #19: If the original cost is not readily available, put in a "Fair Market Value (Cost) of \$1. These IDEA purchased vehicles would be a claim type of "Actual Cost" in the "Transportation Admin" section, "Add New Vehicle".



**Question #20: Where do I claim preschool facility costs?**

Answer #20: Preschool facility costs, though in Rule 51) is an old concept, when preschools at the district were strictly SPED. This section in the “old” Birth to Age Five Final Financial Report (NDE 06-025) did not generate reimbursement to the district. A district with a preschool for the purpose to service special education students would and currently could code an appropriate portion of the “facility costs” to an IDEA (6400’s AFR Function, object code 300) for preschool. Per Rule, State General SPED Funds cannot pay for facility costs, School Age.

**Question #21: How would I know who is required to have a Service Provider Approved Rate?**

Answer #21: Non-District Individuals or Agencies that provide special education instruction or related services, where appropriate certification, qualification, and/or licensure is required.

**Question #22: What is the Session Timeout duration in SPEDFRS?**

Answer #22: The session with expire after two hours of idle time in SPEDFRS.

**Question #23: Do I enter my Flex Funding staff in the Staff Information Section?**

Answer #23: No, do not enter Flex Funding staff; only enter the costs for these staff in the Account Information (AFR Function: 1125 (SA) and 1195 (0-5) for Flex Funding) by age group.

**Question #24: What is the difference between summer school and extended school year (ESY)?**

Answer #24: Per IDEA Part B Regulations, Sec 300.106 Extended school year services.  
(b) Definition. As used in this section, the term extended school year service means special education and related services that –  
(1) Are provided to a child with a disability -  
(i) Beyond the normal school year of the public agency.  
(ii) In accordance with the child’s IEP; and  
(2) Meet the standards of the SEA.



**Question #25:** How do I report a (example: 2018-2019) contracted services bill received in August '19 for July '19 services and paid in September '19 (example: 2019-2020 school year)?

Answer#25: A district would claim the appropriate costs in the year paid. This would mean a district could be reporting costs for services received in a prior year.

**Question #26:** How do I figure FTE for a substitute?

Answer #26: Rough estimate of percentage of days substitute in relation to the school year days.

**Question #27:** What is included in “salary” of teachers for SPEDFRS? Example: I have a teacher who was paid for unused personal days as well as \$15,000 in lieu of insurance. Is all that included in her salary?

Answer #27: Include both in salary.

**Question #28:** If a paraprofessional was 80% SPED and 20% Regular Education before COVID, does this mean to continue to charge 80% or 100% to SPED if there were doing duties like providing meals and other things outside of their usual duties due to COVID?

**SPED Reimbursement**

- SPED Paras Reimbursement during COVID-19 Closure
  - Stay at home ready to work – SPED Reimbursable
  - Over 50% of their time spent on SPED – Code 100% to SPED
  - Under 50% of time on SPED – Time certify and SPED portion can be reimbursed
  
- SPED Expenditures during COVID-19 Closure
  - May be some unique uses/expenditures
  - Districts were encouraged to be creative to address the SPED needs during COVID19 Closure

Answer #28: A district would be able to keep paying for SPED, even if they were not working as SPED and not allowed to charge more to SPED than they were before COVID. Example: they could charge up to 80%, **if on a stay at homework agreement.** If they were doing other work not SPED related (delivering meals could be SPED if some of the kids were SPED) for more than 50% of the time they would have to time certificate any SPED portion. If less than 50% non-SPED then they could charge the regular amount as SPED, which would be 80% in this example.



**Question #29:** We had a school district that sent several their SPED and Regular Education teacher to a co-teaching workshop. How do I claim for SPED Reimbursement for both SPED and Regular Education Teachers going to this workshop?

Answer #29: You can *only* claim the *training* portion, **not the salaries/benefits** for the Regular Education Teacher. You would claim the Regular Education Teacher training costs in the Professional and Technical Services Object Code (300), the SPI Code is not used in this section. *The Regular Education staff would not be claimed in the staffing page.*

*Do not reclassify staff as sped to attend a training and paying them for their time. Yes, Co-teaching could be a Special Education project, but funds should only be sped for the cost of the training attended. They do not have a sped endorsement and could not be reimburse for salaries/benefits.*

**Question #30:** Staff salary for a Bus monitor (bus is not sped transportation bus) even though she is a SPED Para, and the bus includes *regular* and *special education* students on the same bus, do I need to then pro-rate that amount for reimbursement?

Answer #30: Only "Excess" costs are reimbursable for special education purposes. If the special education students are on the regular bus route, there are no "Excess" costs. It did not cost the district more than the cost if they were Regular Education students. An example of transportation "Excess" costs could be if a student's IEP identified transportation is required, the additional mileage of the regular bus route could be claimed. So, if the route must be modified by 1 mile, two round trips of 4 miles could be reimbursed with SPED funding.

**Question #31:** How do I claim paraprofessional substitute?

Answer #31: They would be claimed as a staff type=substitute.



**Question #32: What codes do I use for SPED paraprofessionals?**

Answer #32: For 2020-2021

Position Assignment "5160" and SPI Codes "0", "S", "I" and "7"

Position Assignment "5162" and SPI Codes "S", "I" and "7"

For 2021-2021

Position Assignment "5162" and SPI Codes "S", "I" and "7"

See Staff Reporting Manuals (<https://www.education.ne.gov/dataservices/staff/>)

**Question #33: If "actual costs" were claimed on a vehicle, is this for the lifetime of the vehicle? No additional mileage will be able to be used after the depreciation period is over.**

Answer #33: If depreciation period of a vehicle has expired, in the subsequent years that vehicle must continue to be labeled "Deprecation" (no depreciation will be calculated, only actual costs will be reimbursed) you still report the mileage driven. or labeled "Actual Cost" (only actual costs will be reimbursed) you still report the mileage driven.

The "Mileage Rate" is not an option, the IRS mileage rate contains a depreciation component, thus it would be double dipping if used.

**Question #34: A) A district pays their regular education teachers \$15 for every IEP they attend for their Special education students in their class. Can this be coded under SPEDFRS? Obviously, it is throwing errors because they don't have the appropriate endorsements.**

**B) So, they cannot get SPED reimbursement if they pay their regular education teachers a stipend essentially for staying after school to attend the meetings? The school only pays the stipend when it is outside contract time (aka outside the regular school day).**





# NEBRASKA

## DEPARTMENT OF EDUCATION

- Answer #34:
- A) No, this is a requirement that they attend, not an additional pay.
  - B) General Education Teachers should be providing supports to IEP Teams to determine the grade level standards and supports that each student requires to improve outcomes. The IDEA requires that a general education teacher be a part of the IEP Team and thus this would not be an allowable expense as it is a requirement that districts must provide. If the district chooses to pay their staff for after contract hours to attend a meeting it needs to come from their general education funds.