



# USER MANUAL: SPECIAL EDUCATION FINANCIAL REPORTING SYSTEM (SPEDFRS)

Updated – August, 2025

*Welcome to the Special Education Reporting System (SPEDFRS) NDE #28-3654. This system combines reporting of ALLOWABLE/REIMBURSABLE Special Education Costs per Rule 51.*

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. For comments regarding this document contact [nde.guidance@nebraska.gov](mailto:nde.guidance@nebraska.gov).

Welcome to the 2024-25 School Year SPEDFRS Data Collection. We are excited to introduce improvements within the financial reporting system that will improve data accuracy. Please carefully review the SPEDFRS User Manual especially the sections for contracted service providers and supplementary report of staff salaries. A summary of the major changes:

1. On the contact page, we need two separate points of contact. These two individuals can be the same for both program and transportation. We need two separate points of contact in case NDE needs to contact the District for additional information/corrections/clarifications.
2. Supporting documentation for contracted service providers must be uploaded directly on the record creating the contracted service provider data. This will make it easier for the LEA and NDE to verify accuracy of the account coding and financials when viewing the record.
3. The “9999999999” code on the staff page is no longer available.
4. The “8888888888” code cannot be used on the staff upload. For bus drivers, if this code must be used, it is only available via manual data entry.
5. The NDE ID used to report staff must be accurate. SPEDFRS is connected to ADVISER. If the NDE ID for the person being reported is inaccurate and belongs to a different person, SPEDFRS will overwrite the data to match the data for the person assigned the NDE ID. **Very important that NDE ID is accurate!**

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## DATA ENTRY FUNCTIONALITY

- CHROME is the preferred browser
- For best results use a PC
- Copy/Paste disabled
- Tabbing for data entry is preferred
- Session Timeout after two hours of idle time in the system

## ACCESS - NDE LEGACY PORTAL

Sign or Register – For help with Portal Access contact the NDE Helpdesk ([ADVISERHelp@NebraskaCloud.org](mailto:ADVISERHelp@NebraskaCloud.org))

1. URL - <https://portal.education.ne.gov/Site/DesktopDefault.aspx>

## ACCESS - SPEDFRS

From the “Data Collection tab” ->Select “Add” Activation Codes for SPEDFRS - Enter appropriate UserType Activation Code available from your District Administrator

a. District Viewer

- Look for the  to view data entry detail from the table view
- No data entry
- No submit

b. District Financial – a district can have multiple users in this role

- ESU UserType for assisting districts
- LEA Data entry
- Submits to District Approver
- No changes after submitting to District Approver

c. District Approver

- Must be the District Administrator
- Ability to make changes or “Return Collection” to District Financial for changes before submitting to NDE
- Submit to NDE
- Submission Deadline: October 31, midnight
- Must contact NDE for changes after submitting to NDE User Type(s), if necessary, could have access to multiple districts (i.e., ESU=DistrictFinancial and DistrictViewer)

Special Education Financial Reporting System (SPEDFRS)

Collection System Information

**Activation Code**

Add

This Activation Code is available from your District Administrator.

What are the different UserTypes?

Agency ID	Name	UserType	Remove
21-0044-000	ANSLEY PUBLIC SCHOOLS   ANSLEY	District APPROVER	Remove
28-0056-000	WESTSIDE COMMUNITY SCHOOLS   OMAHA	District APPROVER	Remove
34-0015-000	BEATRICE PUBLIC SCHOOLS   BEATRICE	District APPROVER	Remove
42-0002-000	ALMA PUBLIC SCHOOLS   ALMA	District APPROVER	Remove
59-0005-000	BATTLE CREEK PUBLIC SCHOOLS   BATTLE CREEK	District APPROVER	Remove
66-0501-000	PALMYRA DISTRICT O R 1   PALMYRA	District APPROVER	Remove

[Return to previous page](#)

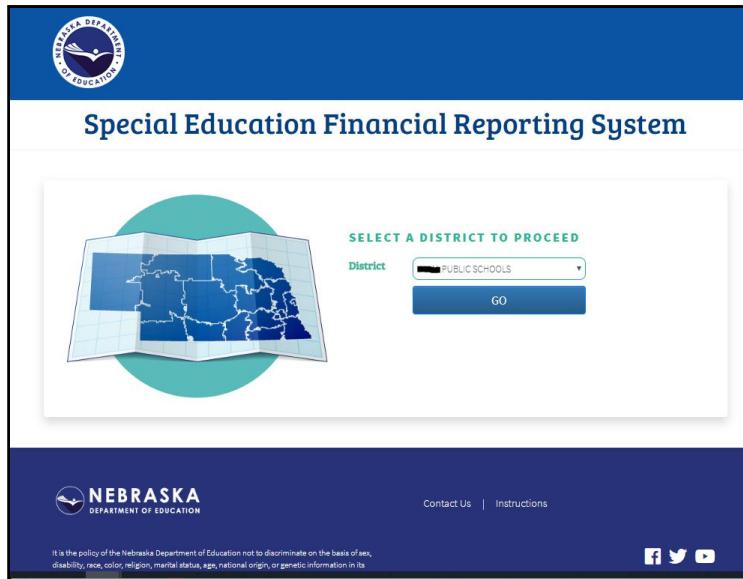
If you have successfully entered a code, the district will show up in the above table. Click on 'Return to previous page' and click on the name in Collection Name/Link column to enter the system.

This Activation Code is available to the District Administrator on the Portal Website. The District Administrator then distributes them to the appropriate people.

These codes are 10 characters long, and are Case Sensitive. **They are made up of Numerals and Lower Case Characters.** Codes will not contain any Upper Case letter I's, Upper Case letter O's, or Upper Case letter L's. However, Lower Case letter L's (l) can exist in the codes, and might be confused with number 1's. Please look closely to differentiate between these.

After you have successfully entered a code, it will show up in the above table. Click on 'Return to previous page' below and click on the name in Collection Name/Link column to enter the system.

d. Select from the "District" listing to proceed. If you have access to multiple districts, they will display in the dropdown list.



*District User access information - displays upper right of the screen*

- Portal Username
- District Name and County-District Number



**FEATURES – STATUS BAR**

- Allows easy visibility of the status of the SPEDFRS data submission
- SPEDFRS Home reorganized
  - Main Menu – Data Entry
  - Program Reimbursement - View
  - Transportation Reimbursement – View

**SPEDFRS Home**

The screenshot shows the SPEDFRS Home page with the following interface elements:

- Header:** Nebraska Department of Education logo, User Name (Lori Adams), and Sign out button.
- Top Navigation:** Home, Reports, Transportation Admin, Questions & Answers, User Manual.
- Header Buttons:** Data Year (2020-2021), Agency (AINSWORTH COMMUNITY SCHOOLS (09-0010-000)), and a Sign out button.
- Status Bar:** Shows the status of various submission steps: Opened (blue circle with checkmark), Data Input Completed, District Admin Reviewed, AFR Validations Completed, GMS Validations Completed, NDE Reviewed, and NDE Approved.
- Main Menu:** Main Menu (selected), Program Reimbursement, Transportation Reimbursement.
- Form Section:** Agency Claims Information. It displays a list of items with checkboxes and descriptions, some marked with red X's (Incomplete). The items include:
  - Contact Information
  - Allowable/Reimbursable AFR Account Information (Ages 0-2)
  - Allowable/Reimbursable AFR Account Information (Ages 3-5)
  - Allowable/Reimbursable AFR Account Information (Ages 5-21)
  - InState/OutState Tuition Received
  - SPED Staff Information
  - Contracted Service Providers
  - Transportation Information
  - Deductions
  - Supporting Documentation Upload
- Bottom Buttons:** Incomplete (red X), Completed (green checkmark), Reviewed by NDE (green checkmark). Has costs (blue box checked), Does not have costs (blue box not checked). Export Data Collection, Show Summary, Complete Data Input.
- Feedback:** A blue 'FEEDBACK' button is located on the right side of the page.

**DATA YEAR** – represents the reporting period**AGENCY** – Name of district reporting information**MAIN MENU** – Access for data input

- “Completed” – Green check mark indicates- done with costs
- “Has Costs” – Blue box  - indicates costs reported
- “Does not have costs” – No fill box  – indicates no costs reported
- “Incomplete” – Red x indicates – not done with costs

**PROGRAM REIMBURSEMENT** – View of School Age Payments – State Reimbursement**TRANSPORTATION REIMBURSEMENT** – View of Transportation Payments - State Reimbursement



## STATUS BAR

- *Open – September 01*
- *Data Input Complete – September 01 – October 31, midnight*
- *District Administrator Review – September 01 – October 31, midnight*
- *AFR Validation and GMS Validation are steps performed by NDE. If validations fail, the District will be notified concerning required corrections.*
- *NDE Review – November - June*
- *NDE Approval – April - June*

## Main Menu - Contact Information

*The person(s) NDE should contact, if necessary. Please provide two different points of contact for program and transportation. System requires this to be completed first.*

1. *Select “Edit”*
2. *Select “fill in my details” this populates the information from the NDE Portal Login, or*
3. *Complete the required fields for both Program & SPED Transportation Contacts (this can be different than the NDE Portal Login), and*
4. *“Save Record”*

Program Contact			
<a href="#">Fill in my details</a>			
First Name	Last Name	Phone	Email
Required	Required	Required	Required

SPED Transportation Contact			
<input type="checkbox"/> Same as Program Contact			
First Name	Last Name	Phone	Email
Required	Required	Required	Required

[Back to Home Page](#) [Save Record](#)

## Allowable/Reimbursable AFR Account Information

### FEATURES:

- No longer collecting between elementary and secondary costs
- Reporting by Age Groups (0-2, 3-5 and 5-21)
- Reporting by Disbursement Function Codes and Major Object Codes from District's Accounting Records
- Validations against the Annual Financial Report (AFR) and Grants Management System (GMS)
  - Report IDEA Costs paid in GMS
- Accuracy of the accounting of expenditures by function code(s) impacts your district's Maintenance of Effort (MOE)
- Reorder rows by selecting ↑↓ in the column headings

		Allowable/Reimbursable AFR Account Information (Ages 0-2)	<a href="#">View Costs</a>
		Allowable/Reimbursable AFR Account Information (Ages 3-5)	<a href="#">View Costs</a>
		Allowable/Reimbursable AFR Account Information (Ages 5-21)	<a href="#">View Costs</a>

**Allowable/Reimbursable 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).

1. Select "Enter Costs" for the appropriate SPED Account Information by Age Group (0-2), (3-5) and (5-21), detailed accounting reports are required by SPED Account and Object Code
2. Select "Add Costs" – to report costs
3. "Select an Account" – AFR Disbursement Function Codes from the drop-down list, **include IDEA Expenditures paid through GMS**
4. Enter the applicable information by Major Object Code
  - Personnel Services – Object Code 100s (salaries)
  - Benefits – Object Code 200s
  - Professional and Technical Services Only – Object Code 300s, include allowable/reimbursable service provider costs and ESU service provider costs if ESU costs were coded to the 300's (**required for 2025-26**)
  - Purchased Property Services – Object Code 400s
  - Other Purchased Services – Object Code 500s, include allowable/reimbursable ESU service provider costs
  - General Supplies – Object Code 600s
  - Capital Assets – Object Code 700s
  - Other Dues/Fees – Object Code 800s
5. Select "Save Record"
6. Enter "Comments", if applicable, and "Save Comments"
7. "Done with Account Information Ages X-XX"
  - Green check mark indicates - done with costs
  - Blue box – indicates costs reported
  - No fill box - indicates no costs reported
  - Red x indicates – not done with account information
  - Select "No Costs Reported"
  - Marks the section complete - indicates- done with costs
8. Returns to the Home Page

## InState/OutState Tuition Received

### FEATURES:

- *Tuition Received*
  - *InState*
  - *OutState*
- *Reporting by Age Groups (0-2, 3-5 and 5-21)*

		InState/OutState Tuition Received	<a href="#">Enter Costs</a>
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*Tuition Received for contracted services provided to another district*

1. *Select “Enter Costs” for InState/OutState Tuition Received –actual billings to support these costs are required upon submission*
2. *Select “Add Costs” – to report costs, or*
3. *Select either “InState/OutState” or “No Costs Reported”*
  - “InState”*
    - Select “Agency Name” from the drop-down list*
    - Enter “FTE”*
    - Enter amount received by “Ages” 0-2, 3-5 and 5-21*
    - Select “Save Record”*
  - “OutState”*
    - Enter “Agency ID” and “Agency Name”*
    - Enter “FTE”*
    - Enter amount received by “Ages” 0-2, 3-5 and 5-21*
    - Select “Save Record”*
4. *Enter “Comments”, if applicable, and “Save Comments”*
5. *“Done with Tuition Received”*
  - *Green check mark  indicates- done with costs*
  - *Red x indicates – not done with tuition received*
  - *Blue box  – indicates costs reported*
  - *No fill box  – indicates no costs reported*
6. *Select “No Costs Reported”*
  - *Marks the section complete*
  - *Returns to the Home Page*

## SPED Staff Information

### FEATURES:

- *Validations against NSSRS SPI Code(s)s and Position Assignment(s) performed upon data entry or upload for staff type=professional, paraprofessional and sign language interpreter This functionality is newly improved for 24-25 and works much better than in years past. Be aware of the NDE ID and ensure accuracy.*
  - Errors prevent “save record(s)” and/or upload.
- *Option #3-Staff Upload Record Layout –includes: SPI Code (X) and Position Assignment (XXXX) (NSSRS Data) required for (XXXX)-professional, (5162)-sped paraprofessional and (XXXX)-sign language interpreter*
- *Claiming salaries and benefits – Report SPED Staff (state and federal funded). Do not include IDEA CEIS (6411) staff or Flex Funding staff (1195 0-5 & 1125 5-21).*
- *Warnings – for NDE Review purpose only – should not prevent a “save record”*
- *Staff Reporting Information for Professional qualified (SPED Endorsed)/licensed (HHS) staff, SPI Code and Position Assignment*
- *Reporting by Age Groups (0-2, 3-5 and 5-21)*
- *Reorder rows by selecting ↑↓ in the column headings*
- **Staff must be reported individually, not grouped together. Substitutes must have an NDE ID.**
- *Bus Drivers should be reported using their NDE ID.*
- *Do not include Flex Funding staff names in this section*
- ***Teacher Substitute must be in NSSRS as 0-5190 and include a Teacher Certificate to be eligible for reimbursement and claimed as Staff Type=7 Teacher Substitute in SPEDFRS***

*Staff reporting for employees of the district (owned staff), professional and/or instructional paraprofessionals. For services provided by the ESU, these staff are owned by the ESU and the ESU should be reporting them in Staff Reporting. Individual Staff Reporting is available in SPEDFRS. If you contract for services to students those would be claimed on the contracted services section and need an approved provider rate and number.*

SPED Staff Information
Enter Costs

### Supplementary Report of Staff Salaries

The following are the options for submitting the Supplementary Report of Staff Salaries

**Option #1**

Select a district owned SPED qualified or licensed staff at your district from the drop down list below.

Select a district owned Qualified Staff
▼

**Option #2**

Add staff not in the district owned SPED qualified or licensed staff list by clicking on **Add Staff Not Listed In Dropdown**.

Add Staff Not Listed in Dropdown

**Option #3**

Upload a file containing your Supplementary Report of Staff Salaries by clicking **here**.

Upload Supplementary Report

### Reporting of Staff Salaries and Benefits - employees of the district

*Do not include Flex Funding staff (1195 0-5 & 1125 5-21) or IDEA CEIS (6411) staff; only report the costs in the Account Information.*

1. *Select “Enter Costs” for Supplementary Report of Staff Salaries and Benefits*
2. *Select “Add Costs” – to report costs, or*
  - there are three options for submitting staff salaries and benefits*

a. **Option #1 - Drop Down** – Prepopulated for qualified (SPED Endorsed/Licensed) professional staff  
 Staff will appear only once in the dropdown – for staff with split positions will need to use Option #2-Manual Input to enter additional records
 

- First Name – populates
- MI – populates, if applicable
- Last Name – populates

b. **Option #2 - Manual Input** – professional staff other than qualified (SPED Endorsed/Licensed)
 

- First Name – populates
- MI – populates, if applicable
- Last Name – populates

c. **Option #3 - Data Upload** – Record Layout (revised 8/15/2025) – see page 11 & 12 for record layout  
 Use Option #2-manual input for staff not included in the staff upload

3. Select - SPED “SPI Code” and “Position Assignment” – Required for **(XXXX)-Professional, 5162-Paraprofessional & (XXXX)-Sign Language Interpreter Staff** – **must** be correctly coded in Staff Reporting to be eligible for reimbursement, **record will not save/upload with incorrect data**. Deadline to submit Staff Reporting Data for the current school year is June 15, audit window – June 30.
 

- “S” SPED School Age-State/Local Funds,
- “I” SPED School Age Federal-IDEA and/or
- “7” SPED Early Childhood Federal-IDEA/State/Local
 

If a SPED staff is split coded in Staff Reporting, separate entries are required in SPEDFRS  
 Cannot be a “0” General Education (see exception below)

An exception for Rule 51- Section 011.02C2 – regarding reimbursement of administrator(s) “...superintendent, assistant superintendent, principal and assistant principal...” is made for SPI Code “0” and Position Assignment for “Superintendent or Principal” and requires prior approval to be considered for reimbursement – see guidance: [Clarification of Rule 51 – Section 011.02C2 – Administrator\(s\) – Split Funding.](#)

4. Select “Supervision” – select a supervision type (supervision or non-supervisory) from the dropdown, required.
 

- a. **Supervisory** – (Professional, Clerical and Substitute) (required for specific position assignments listed below)
 

Requires **both** SPED Endorsement and Administrative Endorsement – to be eligible for reimbursement

  - ❖ 0/S/7/I-2320: Superintendent (**prior NDE approval needed**)
  - ❖ 0/S/7/I 2321: Assistant Superintendent (**prior NDE approval needed**)
  - ❖ 0/S/7/I 2410: Principal (**prior NDE approval needed**)
  - ❖ 0/S/7/I 2415: Assistant Principal (**prior NDE approval needed**)
  - S/7/I-2323: Special Education Administrator/Director
  - S/7/I-2325: Supervisor/Director
  - 7-2327: Coordinator - Early Childhood Special Education
  - I-2327: Coordinator - School Age SPED Staff Funded by IDEA Grants
  - S-2327: Coordinator - Special Education
  - S-2324: Staff Development Director - Special Education
  - S/7/I-2329: Administrative Assistant - Special Education
  - S/7/I-2322: Chief Administrator - Special Education
- b. **Supervisory or Non-Supervisory** – (Professional, Clerical and Substitute)
 

Requires – Professional- **“Non-Supervisory”** - SPED Endorsement **or** **“Supervisory”** - Administrative Endorsement if supervision or evaluation of **certificated staff** - to be eligible for reimbursement

  - S-1110: Program Supervisor/Director
  - 7-1110: Program Supervisor/Director
  - I-1110: Program Supervisor/Director
- c. **Non-supervisory** – (Professional, Paraprofessional, Clerical, Substitute, Certified Sign Language and Bus Driver) - other positions not listed above

5. Select "Ages" 0-2, 3-5 or 5-21 – required, for split coded staff enter separate records  
Appropriate SPI Code required
  - 0-2 & 3-5 = "7"
  - 5-21 = "I' & "S"
6. Select "Type of SPED Staff", required
  - 1=Professional (requires valid SPED SPI-Code and position Assignment) – requires appropriate SPED Endorsements, per Rule 51
  - 2=Paraprofessional (requires valid SPI-Code, Position Assignment-5162 SPED)
  - 3=Clerical – provide name of supervisor in comments section
  - 4=Substitutes (**not to include Teacher Substitute, paraprofessional only**)
  - 5=Certified Sign Language Interpreters – (requires valid SPED SPI-Code and position Assignment) **must be** certified to determine eligible reimbursement (complete the SLI certification program – contact: Sara Peterson, State Liaison for Programs for Children who are Deaf or Hard of Hearing)
  - 6=Bus Driver
  - 7=Teacher Substitute (**0-5190 required in NSSRS**)
7. Enter "FTE"- if split coded, requires separate entries, combined age groups cannot exceed 1.0 FTE
8. Enter "Salary" amount for specific "Age Group" and position assignment, required
9. Enter "Benefit" amount for specific "Age Group" and position assignment, required
10. Enter "license num (if applicable – not certificated)"
11. Select "Save Record"
  - Table displays with all staff entered
  - Summary of staff information totals entered from the staff and accounting data sections
12. Select "Done with Staff Salaries"
  - Green check mark  indicates - done with costs
  - Red x  indicates – not done with staff
  - Blue box  – indicates costs reported
  - No fill box  – indicates no costs reported
13. Select "No Costs Reported"
  - Marks the section complete -  indicates- done with costs
  - Returns to the Home Page

#### Data Entry Screen

Add Supplementary Staff Salary

NDE Staff ID <input type="text" value="████████████████"/>			<input type="button" value="Cancel"/>
First Name <input type="text" value="████████"/>	MI <input type="text" value="████"/>	Last Name <input type="text" value="████████"/>	
SPI Code <input type="text" value="7"/>	Position Code <input type="text" value="2131 - SPEECH PATHOLOGIST"/>		
Supervision <input type="text" value="Non-supervisory"/>	Age Group <input type="text" value="Ages 0-2"/>		
Staff Type <input type="text" value="Professional"/>	FTE <input type="text" value="1.0"/>		
FTE so far in other positions: 0			
Salary (Max possible per year: \$ 250,000) <input type="text" value="\$ 20000"/>	Benefits (Max possible per year: \$ 100,000) <input type="text" value="\$ 2500"/>		
Salary claimed so far in other positions: \$ 0.00		Benefits claimed so far in other positions: \$ 0.00	
Is Licensed? <input type="text" value="No"/>		License Num (if applicable) <input type="text" value="██"/>	
Is Staff Endorsed? <input type="text" value="Yes"/>		Is Admin Endorsed? <input type="text" value="No"/> 	
Is non-sped position? <input type="text" value="No"/>			
<input type="button" value="Save Record"/>			

## OPTION #3 – Upload Supplementary Report

*Please note: If you choose to upload staff into the Supplementary Report of Expenditures in the Special Education Financial Reporting System (SPEDFRS), any data previously uploaded for the current year will be deleted.*

Required Field	Column Name in Table	Data Type	Length	NOTES
*NDE Staff ID	NDE_STAFF_ID	Text	10	10 digits (xxxxxxxx) NDE Staff ID assigned through the NDE Staff ID system. All staff uploaded into the Supplementary Report must have an NDE STAFF ID number. <b>Numbers used must exist in the NDE Staff ID system.</b>
*Last Name	LASTNAME	Text	30	Staff last name
*First Name	FIRSTNAME	Text	30	Staff first name
Middle Initial	MI	Text	1	Staff middle initial
*Staff Type	STAFFTYPE	Text	1	1 digit code (refer to the following codes, split coded would require separate records by Age Group): 1 = Professional ( <i>requires valid SPI-Code, Position Assignment</i> ) 2 = Paraprofessional ( <i>requires, valid SPI-Code, Position Assignment 5162</i> ) 3 = Clerical 4 = <b>Paraprofessional Substitute</b> 5 = Certified Sign Language Interpreter ( <i>requires valid SPI-Code, Position Assignment</i> ) 6 = Bus Driver 7 = <b>Teacher Substitute (requires SPI-Code=0, Position Assignment-5190)</b>
*Age Group		Text	1	1 digit code (refer to the following codes): (refer to the following codes): (if split coded, enter separate records, allows for multiple age group) 1 = Ages 0-2 2 = Ages 3-5 3 = Ages 5-21
*FTE	FTE	Text	4	FTE example (1, 0.5) (if multiple SPI Codes-Position Assignment would have separate FTE, combined not to exceed 1.0)
*SPI Code	SPI_CODE	Text	1	1 digit code (refer to the following NSSRS SPI Code) for Professional, Paraprofessional & Sign language interpreter 7 - SPED Early Childhood Federal-IDEA/State/Local S - SPED School Age-State/Local Funds I - SPED School Age Federal-IDEA
*Position Assignment	Position Assignment	Text	4	Four-digit code (refer to NSSRS Position Assignment (e.g., 1160)
*Salary	AMOUNT	Text	8	Dollar amount of claim. <b>Salary only</b> - DO NOT include benefits (No decimals or comma's - whole dollars only) (Salary Amount would be by Age Group, if multiple age groups, you will have separate records with the salary disaggregated by age group).
*Benefits	AMOUNT	Text	8	Dollar amount of claim. <b>Benefits only</b> - DO NOT include salary (No decimals or comma's - whole dollars only) (Benefit Amount would be by Age Group if multiple age groups, you will have separate records with the benefits disaggregated by age group).
*Supervision	SUPERVISION	Text	1	1 digit code (refer to the following codes): 1 = Supervisory (Professional & Clerical) 2 = Non-Supervisory (Professional, Paraprofessional, Clerical, Substitute, Certified Sign Language, Bus Driver, Paraprofessional Substitute and <b>Teacher Substitute</b> )
License Number	LICNUM	Text	30	License number (if required) - optional

\*Required fields for data submission. If a field is not required, it may be left blank.

Files may be prepared in Excel and saved as a .csv file for the upload. To do this, please refer to the following instructions:

Create or open your data file in Excel following the format above. Do not include columns titles or blank records. Each record should contain the following fields (cells) formatted appropriately. Make sure you format the cells, or you may have trouble with your exported .csv file.

NDE\_STAFF\_ID = text

LASTNAME = text

FIRSTNAME = text

MI = text

STAFFTYPE = text

AGE GROUP =text

FTE = text

SPI CODE = text

POSITION ASSIGNMENT = text

SALARY = text

BENEFITS = text

SUPERVISION = text

LICNUM = text

**DO NOT include a header row on the .csv file**

- 1) After your file is prepared.
- 2) Select "FILE" on the top toolbar.
- 3) Click "SAVE AS" from the "FILE" dropdown menu.
- 4) Change the path where you would like to save the file.
- 5) Change the name of the file.
- 6) Change the "Save as type:" to: CSV (\*.csv)
- 7) Click "SAVE"

You may get a message that says "your file name" may contain features that are not compatible with .csv, etc. Just click "Yes". Close the file – do not save. (The file name cannot include space. It can be any name supported by Windows. The file extension should be ".csv")

To see if your file saved in the correct format. Import the file into Excel. Here is the document link for importing into Excel - <https://cdn.education.ne.gov/wp-content/uploads/2017/07/StepsForImportingFilesIntoExcel.pdf>

- For SPI CODE and Position Assignment see Student & Staff (NSSRS)
- Follow the upload instructions in the Special Education Financial Reporting System (SPEDFRS)

**Note:** This information is provided for your convenience. NDE does not support the method you choose to export data from your data system to a .csv format. For further technical information and support, please contact your data support at your school district or Educational Service Unit.

*Please note, the functionality on the supplementary staff page has been enhanced.*

The uploaded file has the following error(s). Please correct the errors in the source file and try to upload again.

Error Message	NDE Staff ID	Last Name	First Name	MI	Staff Type	Age Group	FTE	SPICode	PositionCode	Salary	Benefits	Supervision
* FTE exceeds the maximum permissible value of 1.0. If you have multiple records for the staff, the summation of FTE field of all records of the staff should not be more than 1.0	4486813928	Bishop	[REDACTED]	W	1	3	1	I	2327	20500	5135	1
* Invalid SPICode.	9999999999	Rodriguez	[REDACTED]	D	2	3	0.94	S	5190	604	91	2
* Invalid SPICode.	8888888888	Chupp	[REDACTED]	A	2	3	0.94	S	5190	18812	3294	2
* Invalid PositionCode.	1085582425	Hrischman	[REDACTED]	R	1	3	1	S	5190	95461	26014	1
* Invalid PositionCode.	1186869842	Kuck	[REDACTED]	K	2	3	0.94	S	5190	21865	4023	2
* This staff does not have allowable SPED positions to claim. * Incorrect Staff Type. No Professional SPED positions found in NSSRS for this Staff at the Agency for the StaffType, SPICode and PositionCode. * No SPED Position found in NSSRS for this Staff for the given Age Group, SPICode and PositionCode.	1360068576	Bishop	[REDACTED]	W	1	3	1	I	2327	68603	20810	1

The above are examples of the error messages that may appear when attempting to upload the staff file.

- If NSSRS records say that the staff person is SPED for 0.25 FTE, SPEDFRS will require that the FTE be 0.25 or lower.
- SPEDFRS will check against NSSRS to match SPI and Position codes. Error message will result if the data does not match.
- Error message will always be returned when using "9999999999" or "8888888888". Actual NDE ID must be reported.

## Contracted Service Providers

### FEATURES

- AFR Account identification for each NDE Approved Contracted Service Provider being claimed, this should correlate to the SPEDFRS Accounting Section and the District's Accounting Records by object code 300 and/or 500
- Documentation must be uploaded to the applicable record to support the costs being claimed directly on the record not via submitted documentation tab.
- Reporting by Age Groups (0-2, 3-5 and 5-21)
- Reorder rows by selecting  in the column headings



Requires NDE Service Agency Approved Rate(s) for Non-District Individuals or Agencies that provide special education instruction or related services where appropriate certification, qualification, and/or licensure is required. Costs entered must be documented by actual billings and included in the Account Information 0-2, 3-5 and 5-21 Sections with detailed accounting records.

1. Select "Enter Costs" for Contracted Service Agencies and Individual Providers

**Contracted Service Agencies and Individual Providers**  
(Including IDEA)

Click **No Costs Reported** button if you did not have expenditures for Contracted Services. To add costs, click **Add Costs** button below.

[Add Costs](#)
[Back to Home Page](#)
No Costs Reported

**Summary of Contracted Services and Accounts**

Age Group	Contracted Services		Account Information		
	Amount (300s)	Amount (500s)	Professional And Technical Services (300s)	Purchased Services (500s)	TOTAL (Accounting)
Ages 0-2	0.00	0.00	0.00	0.00	<b>0.00</b>
Ages 3-5	0.00	0.00	0.00	0.00	<b>0.00</b>
Ages 5-21	0.00	0.00	0.00	0.00	<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Comments  Save Comments

2. Select "Add Costs" – to report costs, or
3. Select a "Rate Year"
4. Select a Provider - "Contracted Service Agency or Individual Provider" from the dropdown list obtained from the SPED Service Agency System- NDE Approved Provider
5. Select "Service Code and Rate" - Only the services in the dropdown list are eligible for reimbursement
6. Upload PDF, Zip, Word or Excel file containing the supporting documentation pertaining to the applicable contracted service provider. Select "Choose File" to select the document to be upload. And then select "Upload File".

## Add Contracted Service (include IDEA)

Rate Year

2023-2024

Cancel

Contracted Service Agency or Individual Provider

ADVANCE SERVICES INC. (956420)

Service Code and Rate

8001 Agency Supplier - Paraprofessic

## ADVANCE SERVICES INC. (956420)

205 S Lincoln Ave. Suite 202

York, NE 68467

Miranda Rodriguez

(402) 362-7638

miranda.rodriguez@asinc.net

## Upload Contracted Service Provider Actual Bills



## Instructions

**Please Note:** You can upload only PDF, ZIP, Word or Excel format files.

Maximum file size allowed for upload is 28 MB

Mailed or emailed documents will not be accepted by NDE. All Supporting Documentation must be uploaded.

Cancel

Choose File No file chosen

Upload File

Edit Contracted Service (include IDEA)

Rate Year	2023																																														
<b>Service Provider</b> ADVANCE SERVICES INC. 205 S Lincoln Ave. Suite 202 York, NE 68467 Contact Information: Name: Miranda Rodriguez Phone: (402) 362-7638 Email: miranda.rodriguez@asinc.net																																															
<b>Contracted Service Provider Actual Bills</b>																																															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Section</th> <th style="width: 25%;">File Name</th> <th style="width: 10%;">Size</th> <th style="width: 10%;">File Type</th> <th style="width: 20%;">Uploaded By</th> <th style="width: 15%;">Uploaded Date</th> </tr> </thead> <tbody> <tr> <td>Contracted Service Provider Actual Bills</td> <td>YTD Invoices E8U.pdf</td> <td>391 KB</td> <td></td> <td>Camella Rogers (crogersdistrict)</td> <td>8/22/2025 9:22:02 AM</td> </tr> </tbody> </table>						Section	File Name	Size	File Type	Uploaded By	Uploaded Date	Contracted Service Provider Actual Bills	YTD Invoices E8U.pdf	391 KB		Camella Rogers (crogersdistrict)	8/22/2025 9:22:02 AM																														
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NOTE: if you leave this page to upload a file without saving, any changes you have made to the data below will be lost.																																															
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If you need to upload more than one file, on this screen click on “upload file” button again and SPEDFRS will allow for additional documents to be upload. If you enter information under the Expenditures section, be sure to “Save Changes” so the data is not zeroed out.

7. Enter “Actual Rate”
  - Reimbursement cannot exceed actual rate, claimed rate must be equal to or less than the actual rate and supported by accounting records and copies of invoices/billings that includes date of service, type of service, rate, #hours, and age breakdown.
8. Enter “Quantity”
9. “Amount” is calculated (actual rate \* quantity)
  - Total for “Ages” 0-2, 3-5; and 5-21 should equal this field
  - The system automatically performs rounding in the calculation
10. “Supervision” field
  - Defaults to “non-supervisory” services, except for service code 0001-Supervision which defaults to “supervisory”
11. AFR Account Information – Object Code 300 and/or 500 – required field
  - a. By Age Group “Select an AFR Account”
    - 0-2, 3-5 and 5-21
  - b. By Age Group Enter Amounts by
    - Object Code 300 and/or
    - Object Code 500

- *Eligible/Reimbursable Costs must be also reported in the Account Information 0-2, 3-5 and 5-21 Sections in SPEDFRS*
- *Cost must be coded in the Districts Accounting System and documentation (invoices, accounting reports, etc.) must be upload in the Supporting Information Section in SPEDFRS*

12. "Save Record"

- *The system automatically performs rounding in the calculation*
- *Cannot exceed the "Amount" calculation, system edit*
- *Table displays with all entered contracted data*
- *Summary of Contracted Services and Account(s) displays that includes totals entered from contracted and accounting data*
- *The system automatically performs rounding in the calculation*

13. Enter "Comments", if applicable, and "Save Comments"

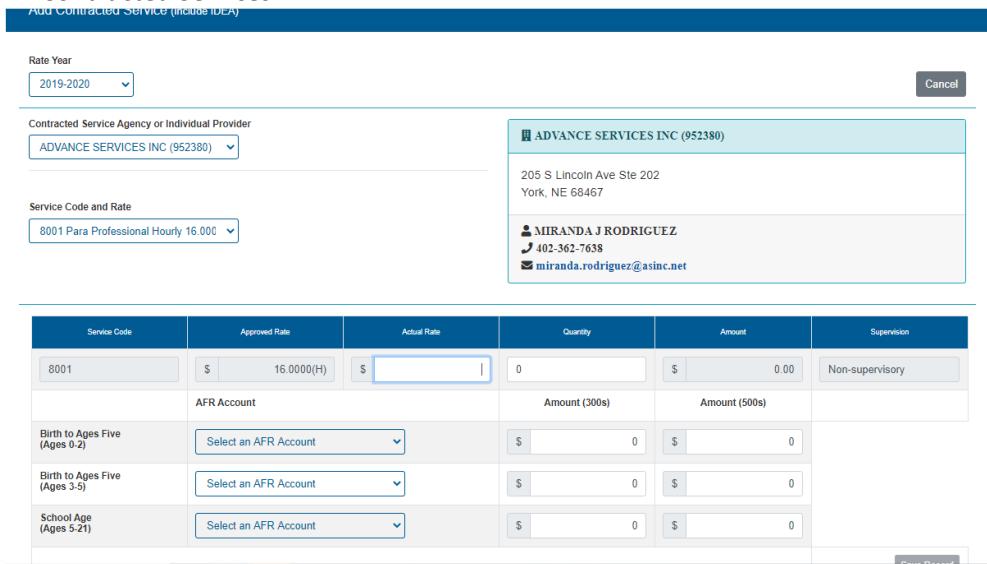
14. Select "Done with Contracted Services"

- *Green check mark  indicates - done with costs*
- *Red x  indicates - not done with contracted services*
- *Blue box  – indicates costs reported*
- *No fill box  – indicates no costs reported*

15. Select "No Costs Reported"

- *Marks the section complete -  indicates- done with costs*
- *Returns to the Home Page*

#### Data Entry Screen – "Contracted Services"



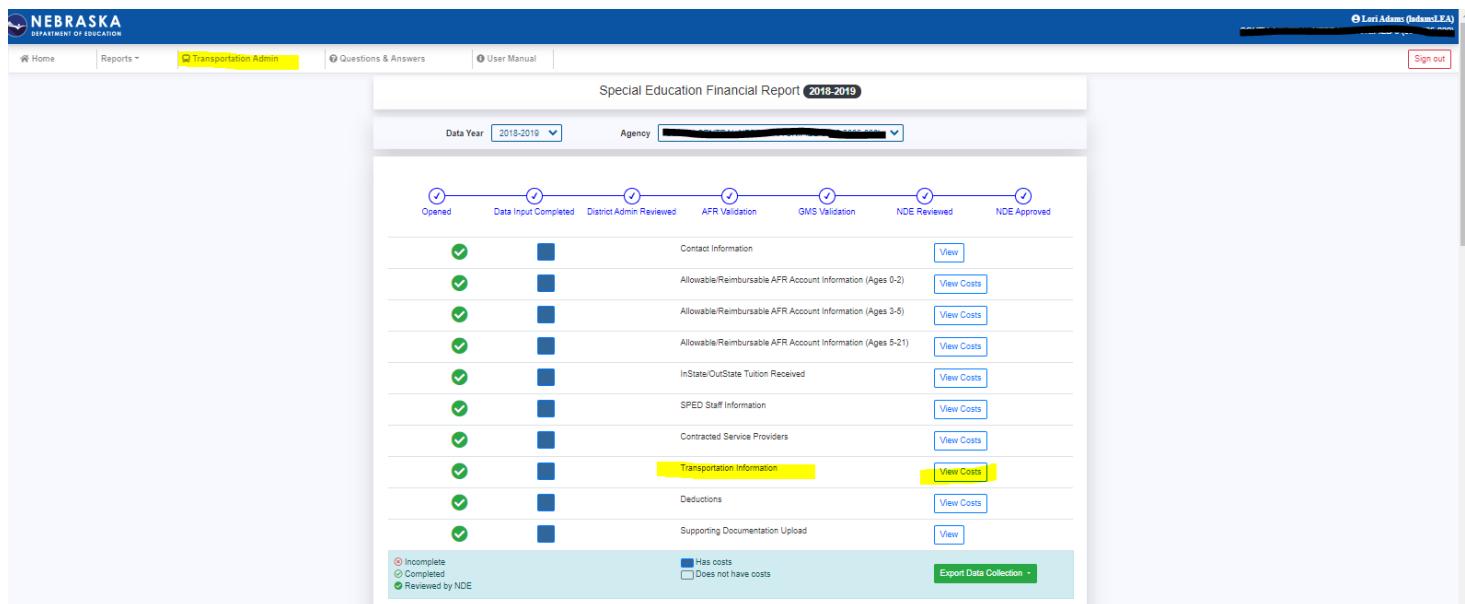
Service Code	Approved Rate	Actual Rate	Quantity	Amount	Supervision
8001	\$ 16.0000(H)	\$ 0.00	0	\$ 0.00	Non-supervisory
Birth to Ages Five (Ages 0-2)	Select an AFR Account		\$ 0	\$ 0	
Birth to Ages Five (Ages 3-5)	Select an AFR Account		\$ 0	\$ 0	
School Age (Ages 5-21)	Select an AFR Account		\$ 0	\$ 0	

## Transportation Information

### FEATURES:

- *Vehicle repository – will eliminate the need to renter vehicles by VIN #, if previously reported in SPEDFRS*
- *Update VIN of a given vehicle*
- *Copy and paste VIN and other details of a vehicle*
- *Invoice upload for new vehicle*
- *Disposal of a vehicle*
- *Depreciation tracking by vehicle*
- *Odometer Readings – beginning of school year – September 1 and ending of school year – August 31*
- *Validations built to ensure better data submission*

*To report vehicles and transportation expenditures for Students with Disabilities – Special Education (SPED) Age 3-21 within Portal, Data Collections, Special Education Finance Reporting System (SPEDFRS).*



The screenshot shows the Nebraska Department of Education SPEDFRS system interface. The top navigation bar includes links for Home, Reports, Transportation Admin (which is highlighted in yellow), Questions & Answers, User Manual, and Sign out. The user is identified as Lori Adams (Bellevue LEA).

The main content area is titled "Special Education Financial Report 2018-2019". It displays a list of data collection items with status indicators (green checkmark for completed, blue square for incomplete) and "View Costs" buttons. The items listed are:

- Contact Information
- Allowable/Reimbursable AFR Account Information (Ages 0-2)
- Allowable/Reimbursable AFR Account Information (Ages 3-5)
- Allowable/Reimbursable AFR Account Information (Ages 5-21)
- InState/OutState Tuition Received
- SPED Staff Information
- Contracted Service Providers
- Transportation Information** (highlighted with a yellow box)
- Deductions
- Supporting Documentation Upload

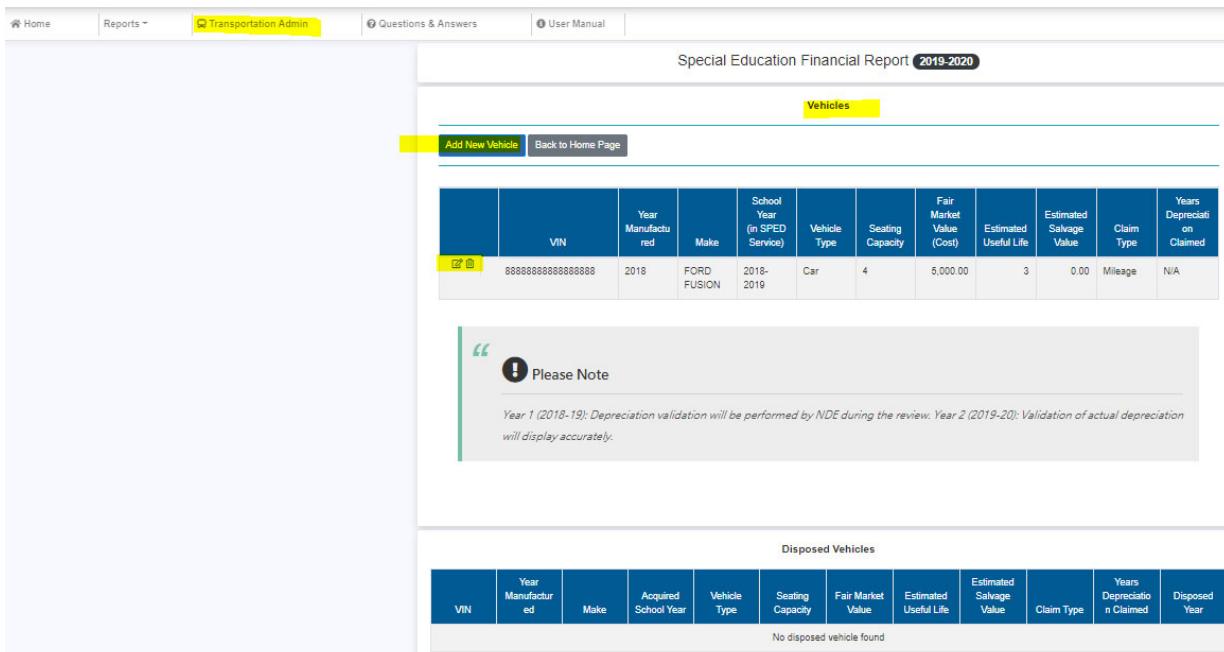
At the bottom, there are filters for "Incomplete", "Completed", and "Reviewed by NDE", and checkboxes for "Has costs" and "Does not have costs". A "View" button is also present.

## Transportation Admin – Vehicle(s)

Maintains list of vehicles used for SPED, allows a district to add new vehicle and dispose of vehicle for SPED use.

### 1. Edit/Delete

- Edit is available to modify a saved record
- Cannot delete a vehicle if previous years costs were reported in SPEDFRS
- Dispose Vehicle – required if vehicle is removed from the district fleet



VIN	Year Manufactured	Make	School Year (in SPED Service)	Vehicle Type	Seating Capacity	Fair Market Value (Cost)	Estimated Useful Life	Estimated Salvage Value	Claim Type	Years Depreciation on Claimed
8888888888888888	2018	FORD FUSION	2018-2019	Car	4	5,000.00	3	0.00	Mileage	N/A

**Please Note**

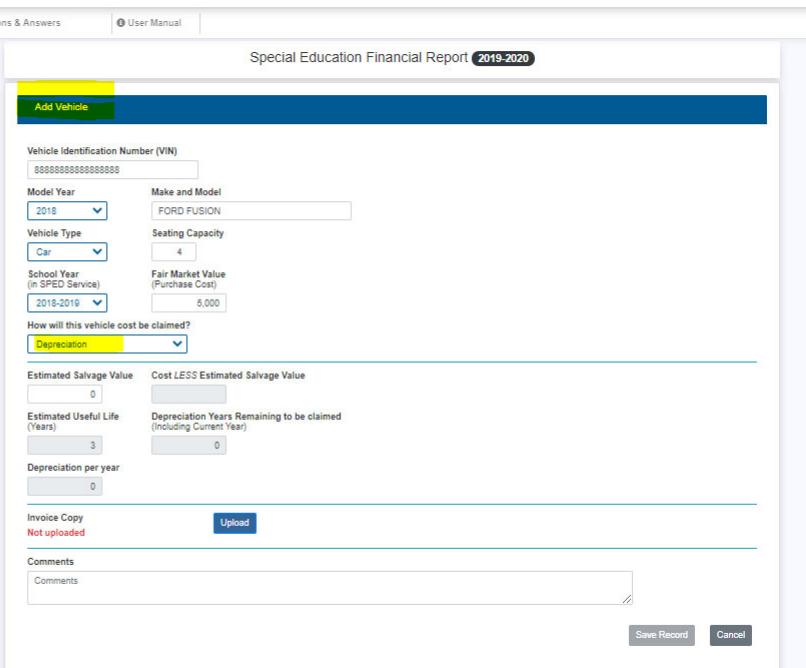
Year 1 (2018-19): Depreciation validation will be performed by NDE during the review. Year 2 (2019-20): Validation of actual depreciation will display accurately.

VIN	Year Manufactured	Make	Acquired School Year	Vehicle Type	Seating Capacity	Fair Market Value	Estimated Useful Life	Estimated Salvage Value	Claim Type	Years Depreciation on Claimed	Disposed Year
No disposed vehicle found											

2. Select “Add New Vehicle” – required for all vehicles used for SPED - Provide the required information (Only for new vehicles. Vehicles added previous year will be there, will need to select them and modified usage for the current year.)
3. Enter “Vehicles Identification Number (VIN)” – required must be 17 characters
4. Purchase documentation is required for “new” vehicles acquired (put in SPED Service) during the reporting school year
5. Select “Model Year” – select year from the drop down
6. Enter the “Make and Model” – (i.e., make=brand (Toyota) and model=name of the product (Camry))
7. Select “Vehicle Type” – select type from the drop down
  - Car
  - Van
  - SUV
  - Bus
8. Select “Seating Capacity” - select from the dropdown
9. Select “School Year (in SPED use)” – select from the dropdown (September 1 through August 31, fiscal school year)
10. Enter the “Fair Market Value/Cost (Purchase Cost)”
  - Newly purchased district fleet vehicle used for Special Education Service
  - Enter purchase price (i.e., Purchased 2018, enter purchase cost)
  - District fleet vehicle moved into Special Education Service - price the vehicle would sell for on the open market (i.e., previous district owned vehicle -moved to SPED 2018, enter fair market value)
  - Previously purchased vehicles with IDEA funds, if original cost is not readily available, enter \$1, claim type would be “Actual Cost”

11. *Claim Type - How will the vehicle cost be claimed? – select claim type from the dropdown menu*  
 -There are three options for "Claim Type"
  - Depreciation
  - Mileage
  - Actual Cost
12. "Depreciation" selected
13. Enter "Estimated Salvage Value" – estimated value of vehicle when it will be disposed of by the school district or no longer used for SPED Transportation
14. "Estimated Useful Life" – length of the period the vehicle will be used for transporting students
15. Calculated field, defaults to:
  - Car = 3 years
  - Van = 3 years
  - SUV = 3 years
  - Bus = 7 years
16. "Depreciation Years Remaining to be claimed" – calculated field
17. "Depreciation per year" - calculated field
18. "Mileage" selected – no action needed, in this section
19. "Actual Cost" selected – no action needed, in this section
20. *Invoice Upload – Required*
21. *Adding a new vehicle, the invoice is required and must support the amount "Fair Market Value (Purchase Cost)" field*
22. *Select "Save Record"*
23. *List of "Active Vehicles" display*
  - a. *Edit vehicle record by selecting  - Must "Save Record" to save changes*
  - b. *Delete vehicle record by selecting  - Removes the record from the system*
    - *Edit is available to modify a saved record*
    - *Cannot delete a vehicle if previous years costs were reported in SPEDFRS*
    - *Dispose Vehicle – required if vehicle is removed from the district fleet*
24. *Return to "Home" *

#### Data Entry Screen – "Add Vehicle"



The screenshot shows the "Add Vehicle" form in a web-based application. The form is titled "Add Vehicle" and includes the following fields:

- Vehicle Identification Number (VIN): 8888888888888888
- Model Year: 2018
- Make and Model: FORD FUSION
- Vehicle Type: Car
- Seating Capacity: 4
- School Year (in SPED Service): 2019-2020
- Fair Market Value (Purchase Cost): 5,000
- How will this vehicle cost be claimed?: Depreciation
- Estimated Salvage Value: 0
- Cost LESS Estimated Salvage Value: 0
- Estimated Useful Life (Years): 3
- Depreciation Years Remaining to be claimed (Including Current Year): 0
- Depreciation per year: 0
- Invoice Copy: Not uploaded (with an Upload button)
- Comments: (Text area)

At the bottom right are "Save Record" and "Cancel" buttons.

## Transportation Information – Mileage

<input checked="" type="button"/>	<input type="button"/>	Transportation Information	<a href="#">Enter Costs</a>
-----------------------------------	------------------------	----------------------------	-----------------------------

Special Education Financial Report **2019-2020**

## Transportation Services

Click [Done with Transportation](#) button if you did not have anymore expenditures for Transportation. To add mileage, click [Add Mileage](#) button below.

[Add Mileage](#)[Back to Home Page](#)[Done with Transportation](#)

1. Select “Enter Costs”
2. Select “Add Mileage”
3. Select a “Vehicle” from the drop down, if not found go to “Transportation Admin” to add a vehicle used for SPED Services
  - Vehicle Information displays
  - IRS Mileage Rate Display
    - September 1 – December 31
    - January 1 – August 31
4. Enter “Odometer Year Start” – required
5. Enter “Odometer Year End” - required
6. Enter “SPED Mileage”- required
 

Number of miles used for SPED only, determines SPED use. (If claiming SPED mileage, the costs of this vehicle cannot include SPED “mileage” costs in the account information section cannot include SPED “mileage”.)

  - Ages 3-5
    - September 1 – December 31
    - January 1 – August 31
  - Ages 5-21
    - September 1 – December 31
    - January 1 – August 31
7. “Amount” - calculated field based on the total SPED miles multiplied by the IRS standard mileage rate (mileage “amount”)
  - Claim Type= “Depreciation” and Claim Type= “Actual Costs” – include costs in the Accounting Information under the Transportation AFR Accounts which includes (i.e., gas, oil, tires, salaries, etc.)
  - Purchased price of vehicles should not be include in the Accounting Information
  - Claim Type = “Mileage” – do not include any costs of this vehicle in the Accounting Information.
8. “Total Sped Mileage” – calculated field with percentage of SPED Mileage display - SPED Percentages display
9. Select “Save Record”
  - List of SPED Vehicle Costs displays
  - Costs of Vehicles with \* must be claimed in the accounting information - (i.e., gas, oil, tires, salaries, etc.)

## Data Entry Screen – “Add Mileage”

Add Mileage

Vehicle  
2018 FORD FUSION (VIN: 980980809809808080)

Cancel

Year Manufactured 2018	School Year (in SPED Service) 2018-2019	Vehicle Type Car	Seating Capacity 4
Fair Market Value (Cost) 5,000	Estimated Useful Life 3	Estimated Salvage Value 0	Claim Type Mileage
Mile Rate (September to December) 0.5450	Mile Rate (January to August) 0.5800		
Odometer Year Start 0	Odometer Year End 0	Total Mileage 0	
Required.			

Ages 3-5				Ages 5-21			
September to December		January to August		September to December		January to August	
SPED Miles	Amount	SPED Miles	Amount	SPED Miles	Amount	SPED Miles	Amount
0	0	0	0	0	0	0	0
TOTAL SPED MILEAGE		0		TOTAL AMOUNT		0	

Save Record

## 10. Vehicle Summary Information

- Displays all vehicles being claimed
- Allows for export to excel
- Summary of Vehicle Mileage claimed

							Ages 3-5				Ages 5-21						
							September - December		January - August		September - December		January - August				
	Vehicle	Vehicle Type	Claim Type	Odometer Year Start	Odometer Year End	Total Miles	SPED Miles	Amount	SPED Miles	Amount	SPED Miles	Amount	SPED Miles	Amount	Review Comments	Other Comments	TOTAL
	2018 FORD FUSION (VIN: 980980809809808080)	Car	Mileage	0	0	0	0	0.00	0	0.00	0	0.00	0	0.00			0.00
																	\$ 0
<b>Export Data to Spreadsheet</b>																	

The cost of any vehicle indicated with \* in amount fields should be claimed separately in [Account Information](#). Report only SPED mileage of those vehicles here.

## Summary of Vehicle Mileage

	Ages 3-5				Ages 5-21				
	September - December		January - August		September - December		January - August		
Claim Type	SPED Miles	Amount	SPED Miles	Amount	SPED Miles	Amount	SPED Miles	Amount	TOTAL
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 0</b>

## 11. Select "Done with Transportation Costs"

- Green check mark  indicates - done with costs
- Red x  indicates – not done with staff
- Blue box  – indicates costs reported
- No fill box  – indicates no costs reported

## 12. Select "No Costs Reported"

- Marks the section complete -  indicates- done with costs
- Returns to the Home Page

## Deductions

## FEATURES:

- Student FTE comparison from previous year
- Reporting by Age Groups (0-2, 3-5 and 5-21)



## 1. Select "Enter Costs"

## 2. Enter "Student FTE" - "Ages 5-21"

- Provide an explanation if the Student FTE decreased by more than 3 or 25% from the prior year
- Requires minimum of 5 character and maximum of 250 characters

## 3. "Deductions Calculation"

Prepopulated "Tuition Received" for Ages 0-2, 3-5 and 5-21

## 4. Enter "Wards of the State Receipt" for Ages 0-2, 3-5 and 5-21

- do not enter cents, whole dollars only

## 5. Enter "Other Deductions" for Ages 5-21

- Provide an explanation of this deduction, requires minimum of 5 character and maximum of 250 characters, this is a required field

## 6. Select "Save Deductions"

- Green check mark  indicates- done with costs
- Red x  indicates – not done with contracted services
- Blue box  – indicates costs reported
- No fill box  – indicates no costs reported

## Data Entry Screen – “Deductions”

## Special Education Financial Report 2018-2019

## Deductions

## Ages 5-21

2018-2019

2017-2018

Student FTE (Cumulative of SPED FTE for students with an aggregate of more than three hours per week of all SPED services.)

Total AAPC deduction

3.00

3.9800

TOTAL

21,237

## Deductions Calculation

Ages 0-2

Ages 3-5

Ages 5-21

Tuition Received (Please note: Once you complete Tuition Received, the total will automatically be inserted on this line)

Wards of the State Receipt

\$ 44

\$ 0

Not reported

\$ 0

\$ 22

Other Deductions

TOTAL DEDUCTIONS

\$ 0

\$ 0

\$ 0

\$ 21,259

Cancel Save Deductions

## Supporting Documentation Upload

## FEATURES:

- System requirement for supporting document required for costs claimed in Account Information, Contracted Services, Tuition Received and Staff Information for Ages 5-21
- Required – must be marked  to submit
- Records Retention Schedule includes 5 years of retention



## Supporting Documentation Upload

## 1. Select “Edit”

Required for costs claimed in the following sections:

Select the section you are uploading documentation for

Select a section

Select a section

Contracted Service Provider Actual Bills

Tuition Received bill(s) and/or receipt(s)

Account Information – oc 100-800 YTD detailed transaction by AFR Account Totals

Payroll Report-including names

## 2. Contracted Service Provider Actual Billings/Invoices – to include:

- Vendor Name
- Date of services provided
- Type of services
- Billed rate
- Quantity
- Breakdown of ages served (Ages 0-2, 3-5 and 5-21)

## 3. Tuition Received –Actual billings/invoices

4. *Account Information – Object Code 100-800 YTD detailed transaction by AFR Account Totals*
  - *Detailed Accounting Records – 12XX's and 2XXX's; save with AFR Account in the file name.*
  - *Year to Date - district's accounting records (i.e., Expenditure Audit Report, Transaction Detail Report, etc.) for SPED Function Codes (Detailed Expenditure Audit Report)*
  - *Original transaction information for Journal Entries*
5. *Payroll Report – including names*
  - *Staff Information and Account Information 100/200's*
  - *Year to Date Payroll records is needed if the district's accounting records do not provide staff names for salaries and benefits*
6. *Requires file format of .pdf, excel and zip*
  - *PDF format - be sure all column widths are readable, and data is formatted to size of page*
7. *No space or special characters in file name*
8. *Maximum file size of 28 MB*
9. *Allows for multiple files within a section*

## Submit

### FEATURES:

- *System generated email prior to the Due Date – October 31 for non-submission of entered data*
- *Due date counts down, # days prior to submit*
- *System generated emails to LEAs upon NDE Submit*
- *Collection History Status*
- *Submit validations*
- *Two steps submit process*

The following point(s) must be addressed before the data collection can be submitted.

● All reports in the collection must be marked  Completed, even if you have no costs to report.

**Submit to District Admin**

1. *All sections must be marked  to submit*
2. *Edit's check must be successful for submit to activate*
3. *Two types of submit - "Submit" activates with appropriate portal access and if the above criteria are met*
  - a. *"Submit to district administrator" – District Financial User Type*
    - *Upon completion of data entry must submit to district administrator*
    - *Emails will be automatically generated prior to the Due Date of October 31 for non-submission*
  - b. *"Submit to NDE" - District Approver/District Administrator User Type*
    - *Only the District Approver/District Administrator can submit to NDE*
    - *Due Date – October 31 – system closes at midnight*
    - *Emails will be automatically generated prior to the Due Date of October 31 for non-submission*
    - *Must contact NDE for changes after submitting to NDE*

## Summary

### FEATURES:

- Provides total summary information by section for Age Groups 0-2, 3-5 and 5-21
- Show/Hide summary section

Show Summary

- Select "Show Summary"
  - Displays by section – Age Group Totals
  - Displays by section – Totals
- Select "Hide Summary" – collapse screen

Hide Summary

### Summary of Accounts

Age Group	Personnel Services (100s)	Benefits (200s)	Professional And Technical Services Only (300s)	Purchased Property Services (400s)	Other Purchased Services (500s)	General Supplies (600s)	Capital Assets (700s)	Other Dues/Fees (800s)	NDE Adjusted Amount	TOTAL
Ages 0-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ages 3-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ages 5-21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### Summary of InState/OutState Tuition Received and Others

Tuition Received	Ages 0-2	Ages 3-5	Ages 5-21	TOTAL
InState	0.00	0.00	0.00	0.00
OutState	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### Summary of Supplementary Staff Salaries

Age Group	Staff Salaries		Account Information			
	Salaries (100s)	Benefits (200s)	Personnel Services (100s) (Flex Funding Excluded)	Benefits (200s) (Flex Funding Excluded)	Personnel Services (100s) (FLEX Funding)	Benefits (200s) (FLEX Funding)
Ages 0-2	0.00	0.00	0.00	0.00	0.00	0.00
Ages 3-5	0.00	0.00	0.00	0.00	0.00	0.00
Ages 5-21	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Summary of Contracted Services and Accounts

Age Group	Contracted Services		Account Information		
	Amount (300s)	Amount (500s)	Professional And Technical Services (300s)	Purchased Services (500s)	TOTAL (Accounting)
Ages 0-2	0.00	0.00	0.00	0.00	0.00
Ages 3-5	0.00	0.00	0.00	0.00	0.00
Ages 5-21	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Summary of Vehicle Mileage

Claim Type	Ages 3-5			Ages 5-21			TOTAL
	September - December	January - August	September - December	January - August			
SPED Miles	Amount	SPED Miles	Amount	SPED Miles	Amount	SPED Miles	Amount
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$ 0</b>

\* The cost of vehicles with claim type *Actual Cost* is claimed separately in *Account Information*.

## Export/Print Feature

## FEATURES:

- *Data collection export to excel, save and print*
- *Creates a worksheet for each section in the excel workbook*
- *Program Reimbursement Information*

Supporting Documentation Upload

District Submitted

Latest / After NDE Review

Export Data Collection

Incomplete  
Completed  
Reviewed by NDE

Has costs  
Does not have costs

## Print Feature

1. *Select "Export Data Collection" - provides summary view of data by section*
  - a. *"District Submitted"*
    - *Populates saved data upon userType=DistrictAdministrator submit*
    - *No changes updated after the original submit in this view*
  - b. *"Latest/After NDE Review"*
    - *Populates data changes from the original data submission*
    - *Includes NDE Review Approval and comments*

## Collection Status History

- Status
- Date
- Username

### Collection Status History

Date	Status	User	Comments
10/16/2019 1:49:16 PM	Data Input Completed	[REDACTED]	
10/25/2019 8:17:42 AM	District Admin Reviewed	[REDACTED]	
6/18/2020 12:28:49 PM	AFR Validation		Year 1 Review
6/18/2020 12:30:44 PM	GMS Validation		Year 1 Review
6/18/2020 12:30:52 PM	NDE Reviewed		Year 1 Review
6/18/2020 12:30:58 PM	NDE Approved		Year 1 Review

## Program Reimbursement Information

### Total Available for Reimbursement (Program)

- Ages 5-21
- Seven Payments, 1<sup>st</sup> payment December

Main Menu
Program Reimbursement
Transportation Reimbursement

[Print This Page](#)

**Program Reimbursement Information**

Total Special Education and Support Services (Flex) Ages 5-21 0

SPED Staff Review Adjustment plus 0

Contracted Services Review Adjustment plus 0

Flex Funding Ages 5-21 0

Total Supervision from Contracted Services and Staff Information 0

8.00 % of (Total Special Education less Support Services + IDEA Ages 5-21) + (SPED Staff Review Adjustment) + (Contracted Services Review Adjustment) - (Total Supervision)  
 $[0 + (0) + (0) - 0] \times 8.00 / 100 = 0$

Excess Supervision less 0  
 $[0 - 0] \text{ (positive number difference only)}$

5.00 % of (Total Special Education and Support Services (Flex) Ages 5-21) + (SPED Staff Review Adjustment) + (Contracted Services Review Adjustment)  
 $[0 + (0) + (0)] \times 5.00 / 100 = 0$

Excess Support Services less 0  
Flex Funding Ages 5-21 - 5.00 % of [(Total Special Education and Support Services (Flex) Ages 5-21) + (SPED Staff Review Adjustment) + (Contracted Services Review Adjustment)]  
 $[0 - 0] \text{ (positive number difference only)}$

Total Deductions less 0  
(Student FTE \* Total AAPC Deduction) + (Tuition Received Ages 5-21 + Wards of the State Receipt Ages 5-21 + Other Deductions)

**Total Available for Reimbursement (Program)** \$ 0

### Program Payment History

Month	Claimed Amount (at the time of making payment)	Reimbursement Rate (value by month)	MIPS Adjustment	MoE Adjustment	Reconciliation Adjustment	Amount Paid	Payment Posted Date
Program payment records not found							
						Amount Paid (Year to Date)	\$ 0

## Transportation Reimbursement Information

### Total Available for Reimbursement (Transportation)

- Ages 0-2, 3-5 and 5-21
- Spring of the current school year payment for prior year will be processed by NDE

Main Menu	Program Reimbursement	Transportation Reimbursement				
<a href="#">Print This Page</a>						
<b>Transportation Reimbursement Information</b>						
Actual Cost Ages 5-21	<input type="text" value="0"/>					
Depreciation Ages 5-21	<input type="text" value="0"/>					
Mileage Cost Ages 5-21	<input type="text" value="0"/>					
Applicable for Year 1 - 1st Semester Claim	<i>less</i>	<input type="text" value="0"/>				
<b>Total Available for Reimbursement (Transportation)</b>						
<input type="text" value="\$ 0"/>						
<b>Transportation Payment History</b>						
Month	Claimed Amount (at the time of making payment)	Reimbursement Rate (varies by month)	Transportation Adjustment	Reconciliation Adjustment	Amount Paid	Payment Posted Date
Transportation payment records not found						
			<b>Amount Paid (Year to Date)</b>	<b>\$ 0</b>		

## SPEDFRS AFR Account Code Validations

1. Performed by NDE – the following January of the October 31 deadline

*Using data from SPEDFRS*

- SPED AFR Accounts from submitted data

*Against*

- SPED AFR Account Codes – Annual Financial Report
- GMS IDEA Payments - Grants Management System

2. Failed Validations result in the following:

- System generated emails sent to user(s) and contact(s) in SPEDFRS
- SPEDFRS Data Collection returns to an “open” status, reimbursement placed on “hold”

3. District must resolve the failed validations, either

- Adjust the SPEDFRS data collection and resubmit to nde, and/or
- Amend the Annual Financial Report through School Finance, visit the links below
  - <https://cdn.education.ne.gov/wp-content/uploads/2021/02/Steps-to-amend-AFR.pdf>
  - <https://cdn.education.ne.gov/wp-content/uploads/2021/02/Copy-of-Amendment-Template.xlsx>
  - Amend AFR – Video ([https://youtu.be/XL\\_1jp7\\_4v4](https://youtu.be/XL_1jp7_4v4))

4. Upon completion of #3, SPEDFRS payments will resume.

## NDE Contacts

*For questions regarding the Portal or Special Education Financial Report access, please contact the NDE Service Desk at: [NDE.ServiceDesk@Nebraska.gov](mailto:NDE.ServiceDesk@Nebraska.gov)*

*For Financial Assistance with SPEDFRS or Transportation Assistance with SPEDFRS. Please contact the NDE Budget and Grants Management help desk by email at [nde.bgmhelp@nebraska.gov](mailto:nde.bgmhelp@nebraska.gov)*

## LINKS

- [Annual Financial Report – School District Information](#)
- [RULE 51](#)
- [SPEDFRS Questions & Answers](#)
- [Special Education Reporting Information](#)
- [Staff Reporting](#)