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. 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. **Two distinct points of contact should be provided.**

Question #6: **What is the Allowable/Reimbursable AFR Account 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) and reimbursement of federal/state funds. It is referred by NDE School Finance, that **federal** expenditures agree with the amount of funds received/requested for reimbursement.

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 is 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, sign language interpreters and paraprofessional staff with the appropriate SPI Code from Staff Reporting will appear in the dropdown.

- 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 for professional, sign language interpreters teacher substitutes and paraprofessionals. 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)

- Teacher Substitutes are 0-5190
- Business Managers are reported using assignment code 2326

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

Answer #12: Claiming as one entry is not allowed. Teacher Substitutes must be reported using their NDE ID. The "9999999999" option is no longer available. Paraprofessionals that are substituting in a SPED role must be reported as a 5162 (regular and substitute use the same code)

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 in 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: Please enter this staff using "7777777777" and **add a comment** on the record that this is a new 13-month teacher. This solution also works for new staff that were involved in training prior to the school year starting.

Question #15: Contracted Services - ESU issues summer bill for services that occurred in July/August, but the district does not 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 #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: Staff type professional, and the employee must have a 7/I/S program indicator and 5162 assignment code.

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

Answer #32: Assignment code 5162.

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.

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 do not have the appropriate endorsements.**

B) So, they cannot get SPED reimbursement if they pay their regular education teachers a stipend 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).

Answer #34: A) No, this is a requirement that they attend, not an additional pay.

B) General Education Teachers should be providing supports to the IEP Teams to determine the grade level standards and supports that each student requires to improve outcome. 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 the district 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.

Question #35: Uploading staff using Option #3, the message says successful upload. Staff do not display. What do I do?

Answer #35: There is an issue with the csv file being used. Below are some tips.

1. The csv file cannot have blank records.
2. All fields should be formatted to Text.
3. Middle initial does not have to be populated.
4. File must not include column titles.
5. FTE must be entered to two decimals (X.XX).
6. License field is not required.

Here is the most current record upload link: https://www.education.ne.gov/wp-content/uploads/2021/09/StaffFileUploadRecordLayout_SPEDFRS.pdf.

DR. BRIAN L. MAHER, COMMISSIONER
TEL 402.471.2295
FAX 402.471.0117
P.O. Box 94987
Lincoln, NE 68509-4987
education.ne.gov
NEBRASKA DEPARTMENT OF EDUCATION

Question #36: **Should staff salaries/benefits for Unified Sports (1295) be included on the staff report? If regular ed teachers are part of that program, they will show an error.**

Answer #36: For SPEDFRS reporting purposes of Unified Sports (1295) staff, use "7777777777" and **add a comment** that this is salary and benefits for unified sports.

Question #37: **If a staff with a Position Assignment of (1110)-Program Supervisor/Director supervises "Paraprofessional" only, is an administrative certificate required? Should they be marked as "supervisory" in SPEDFRS?**

Answer #37: No, an assignment to provide **Supervision/evaluation** of **certificated staff** requires an administrative endorsement and must be claimed as "Supervisory" in SPEDFRS. See excerpt from page 36 of the Staff Reporting Manual.

The above scenario would be a non-supervisory staff in SPEDFRS.

NOTE: If the duties of these positions include supervision or evaluation of certificated staff, a valid administrative certificate is required; and should, at least in-part be reported with a general administration staff position assignment code (codes 2300-2499). Section 79-801 R.S.S.

Program Supervisor/Director (1110)

An assignment within a District/System/ESU to manage or direct an instructional program(s). Example: curriculum, assessment, school improvement, and technology.

Statutory Requirement	A valid teaching or administrative certificate. Sections 79-101(9), 79-101(12), 79-801, 79-802, 79-1234(2) R.R.S.
Regulatory Requirement	A valid teaching or administrative certificate. 92 NAC 10-003.01, 92 NAC 14-004.02C2

Question #38: **How long do districts need to keep Special Education Grant Financial Information?**

Answer #38: Per 2 CFR 200.333 RECORD RETENTION

- Records must be retained for a period of 3 years per 2 CFR, however the USDOE states up to 5 years for grants
- Procedure and policy needed for each type of record retained
    - Financial records
    - Supporting documentation
    - Statistical records
    - Other non-Federal entity records

Question #39: **How do a I report a Teacher Substitute?**

Answer #39: Staff Type=Teacher Substitute must have an individual NDE Staff ID and be reported in NDE Staff Reporting with a SPI Code of “0” and Position Assignment of Teacher Substitute this staff type must have a Teaching Certificate to be eligible for reimbursement and reported in NSSRS as 0-5190.