USER MANUAL: SPECIAL EDUCATION FINANCIAL REPORTING SYSTEM (SPEDFRS)

Effective September 1, 2026 thru August 31, 2027

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

Welcome to the 2025-26 School Year SPEDFRS Data Collection. We are excited to introduce improvements within the financial reporting system that will improve data accuracy. In addition, the SPEDFRS User Manual has been entirely rewritten to improve usability.

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. The file uploaded on directly on the record for the contracted service provider **must be only that service providers invoice(s)**.

3. All professional, paraprofessional and teacher substitutes **must be reported in NSSRS**. They must have the correct SPED Specific Program Indicator (SPI). 7, S or I. Teacher substitutes must have 0-5190 – even for class cover substitutes. A gen ed teacher providing class cover for SPED must have a 0-5190 code in NSSRS in order to be claimed in SPEDFRS.

4. All paraprofessionals (regular or substitute) **must be reported in NSSRS** and **must** have a 7/I/S specific program indicator and an assignment code of 5162 SPED Paraprofessional.

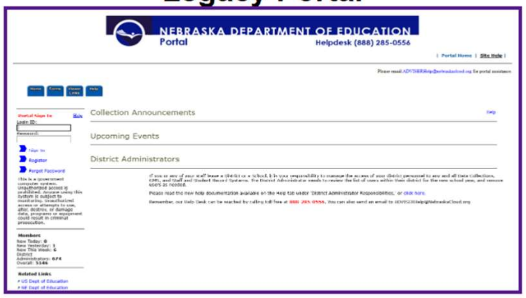
Contents

ACCESS - NDE NEW PORTAL

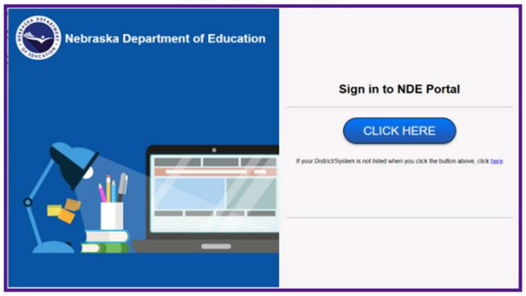
Sign or Register – For help with Portal Access contact the NDE Helpdesk (NDE.ServiceDesk@nebraska.gov)

1. URL – https://portal.education.ne.gov
2. Click Here
3. Choose District (if ESU entering for District, choose ESU)
4. Login

Legacy Portal

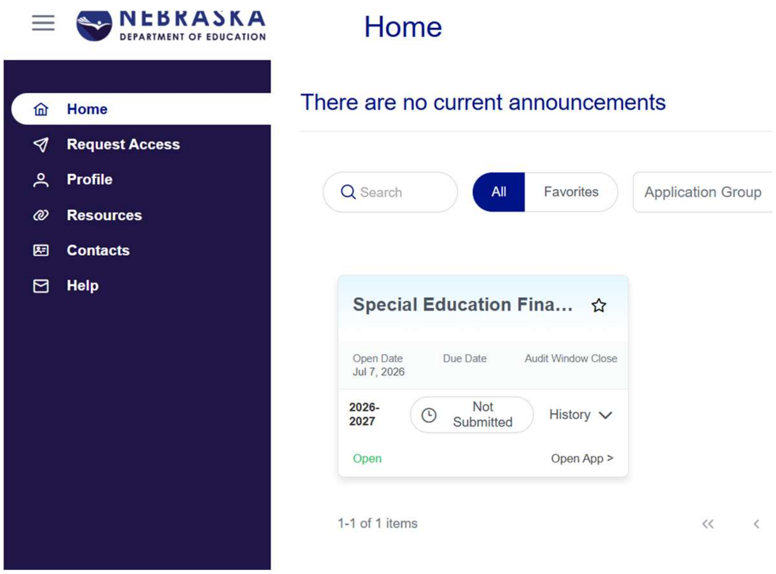


New Portal

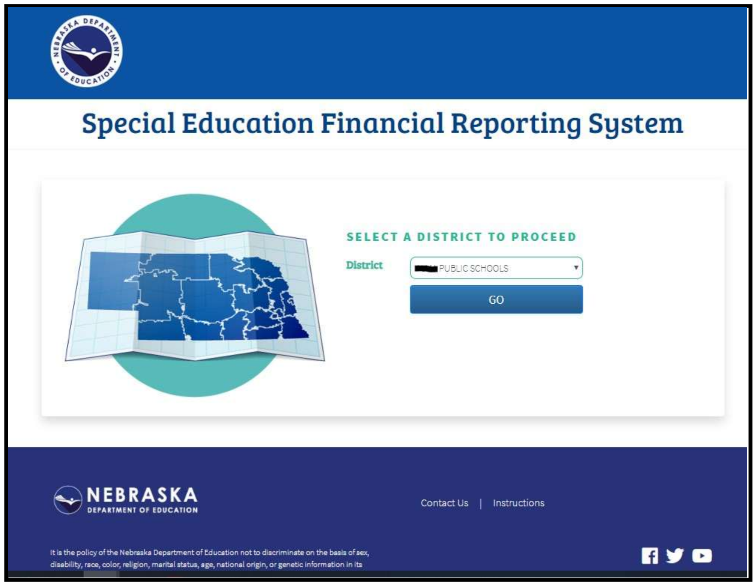


ACCESS - SPEDFRS

Click on Home. Choose Special Education Financial Reporting System (SPEDFRS).



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



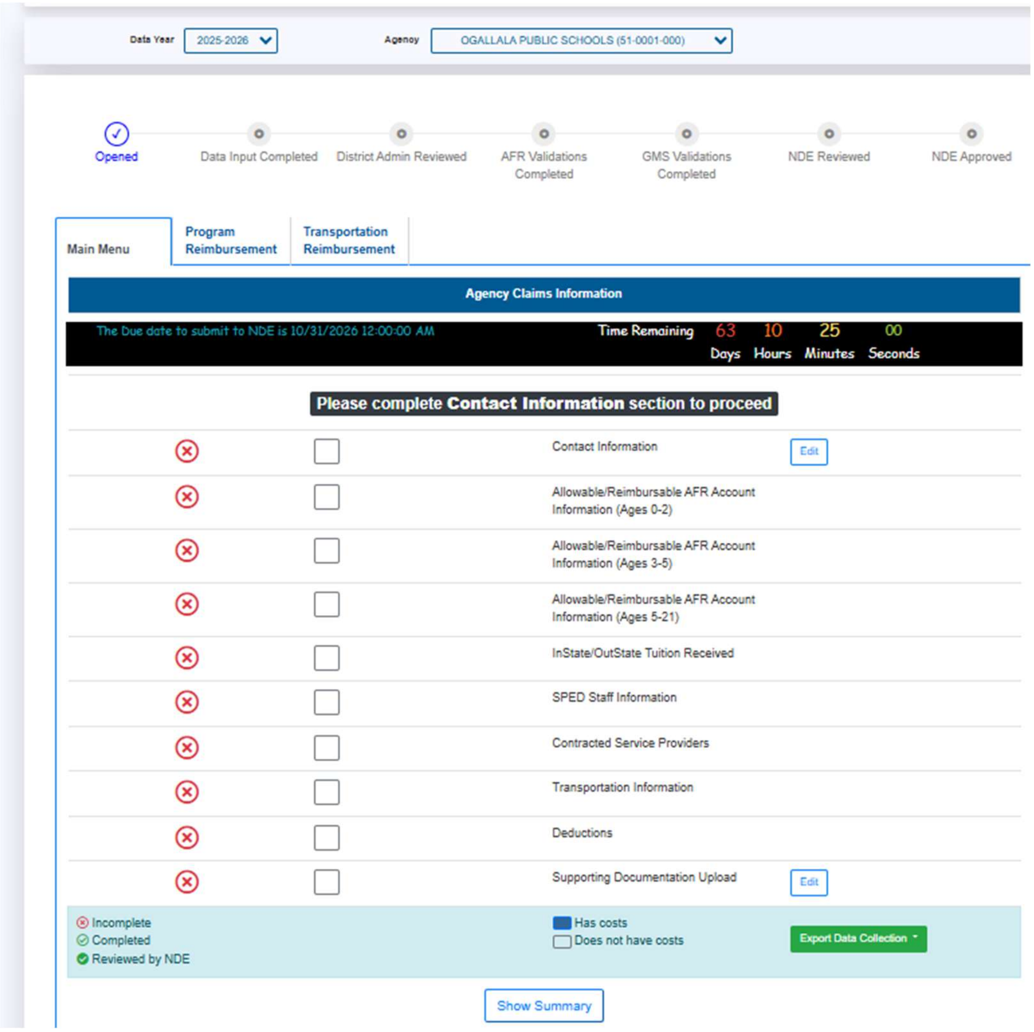
District User access information - displays upper right of the screen

- 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

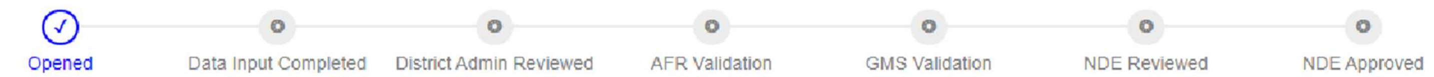
SPEDFRS Home



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



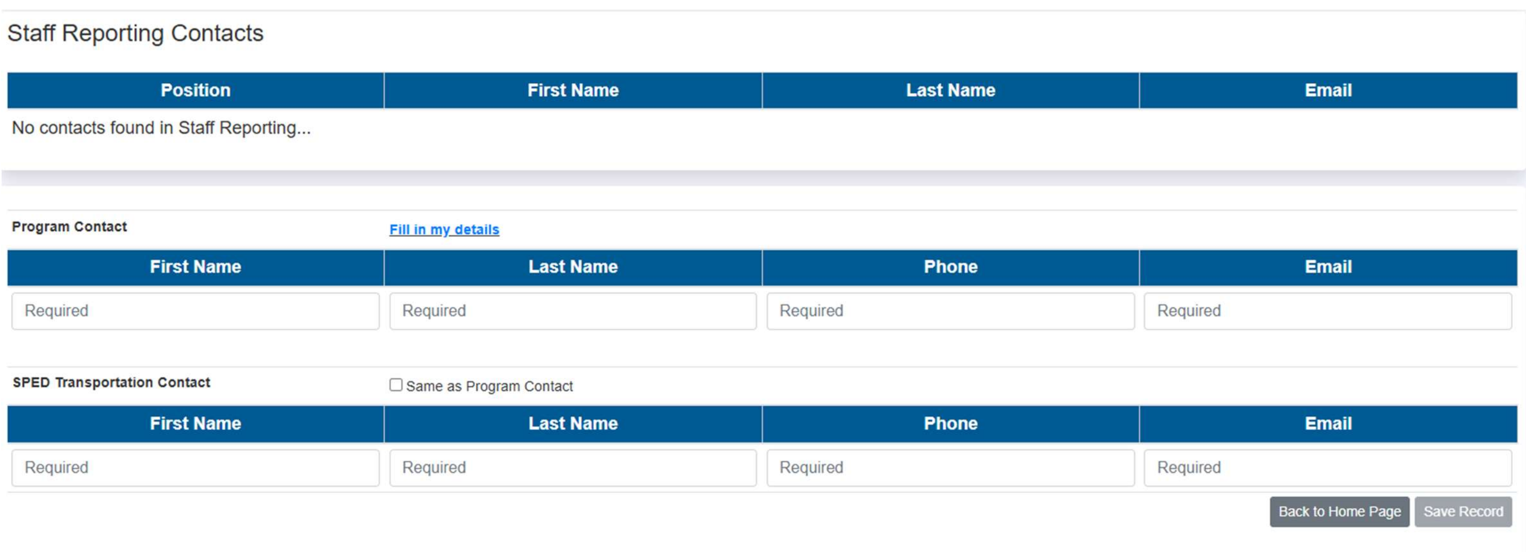
STATUS BAR

- 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.
- NDE Review – November - June
- NDE Approval – April - June

Main Menu - Contact Information

Please provide two different points of contact for program and transportation. System requires this to be completed first.

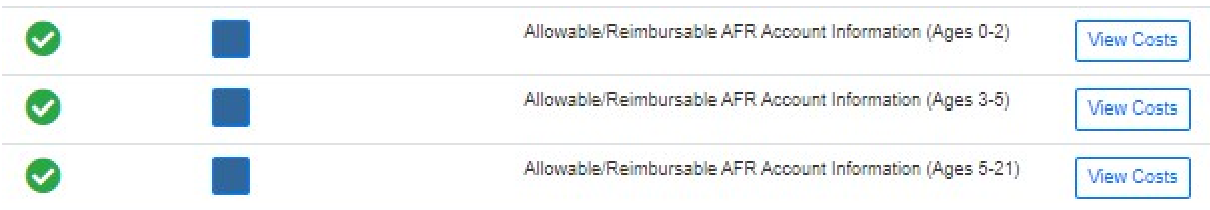
1. Select "Edit"
2. Select "fill in my details" this populates the information from the NDE Portal Login, or
3. Complete the required fields for both Program & SPED Transportation Contacts (this can be different than the NDE Portal Login), and
4. New Feature: FRS will provide contact information for the Superintendent and SPED Director automatically based on Staff Reporting.
5. "Save Record"



Allowable/Reimbursable AFR Account Information

FEATURES:

- Report all AFR Disbursement Function Codes for SPED for which you have expenditures, by age group
- Reporting by Age Groups (0-2, 3-5 and 5-21)
- Validations against the Annual Financial Report (AFR) and Grants Management System (GMS)
    - Report **All** IDEA Costs by age group paid in GMS (CEIS is not reported)
- 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



Function Codes Ages 0-2

1292 Special Education Instructional Programs Ages 0-2
2133 Health Services (SPED) Ages 0-2
2143 Psychological Services Ages 0-2
2153 Speech Pathology and Audiology Services Ages 0-2
2163 Occupational Therapy-Related Services Ages 0-2
2173 Physical Therapy-Related Services Ages 0-2
2183 Visually Impaired/Vision Services Ages 0-2
6408 IDEA Part B (611) Base/EP Allocation – Used for Ages 0-2

Function Codes Ages 3-5

1195 Early Childhood Educational Programs – FLEX FUNDING
1291 Special Education Instructional Programs Ages 3-5
2132 Health Services (SPED) Ages 3-5
2142 Psychological Services Ages 3-5
2152 Speech Pathology and Audiology Services Ages 3-5
2162 Occupational Therapy-Related Services Ages 3-5
2172 Physical Therapy-Related Services Ages 3-5
2182 Visually Impaired/Vision Services Ages 3-5
2713 Vehicle Operation and Purchasing – Below Age Five SPED
2733 Vehicle Servicing and Maintenance – Below Age Five SPED
6406 IDEA Part B (611) Base Allocation Ages 3-5 Only
6408 IDEA Part B (611) Base/EP Allocation – Used for Ages 3-5
6412 IDEA Part B Proportionate Share – Used for Ages 3-5

Function Codes Ages 5-21

1125 Regular Instructional Programs School Age – FLEX FUNDING
1200 Special Education Instructional Programs School Age
1295 Special Education Instructional Programs – Unified Sports – School Age
2131 Health Services (SPED) School Age

2141 Psychological Services SPED School Age
2151 Speech Pathology and Audiology Services SPED School Age
2161 Occupational Therapy-Related Services SPED School Age
2171 Physical Therapy-Related Services SPED School Age
2181 Visually Impaired/Vision Services SPED School Age
2712 Vehicle Operation and Purchasing – SPED School Age
2722 Vehicle Servicing and Maintenance – SPED School Age
2732 Vehicle Servicing and Maintenance – SPED School Age
2792 Other Student Transportation Services – SPED School Age
6408 IDEA Part B (611) Base/EP Allocation – SPED School Age
6412 IDEA Part B Proportionate Share – SPED School Age

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. ESU costs must be coded to Object Code 300's (**required for 2025-26)**
    - Purchased Property Services – Object Code 400s
    - Other Purchased Services – Object Code 500s
    - 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)

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”
    a. Select “Agency Name” from the drop-down list
    b. Enter “FTE”
    c. Enter amount received by “Ages” 0-2, 3-5 and 5-21
    d. Select “Save Record”

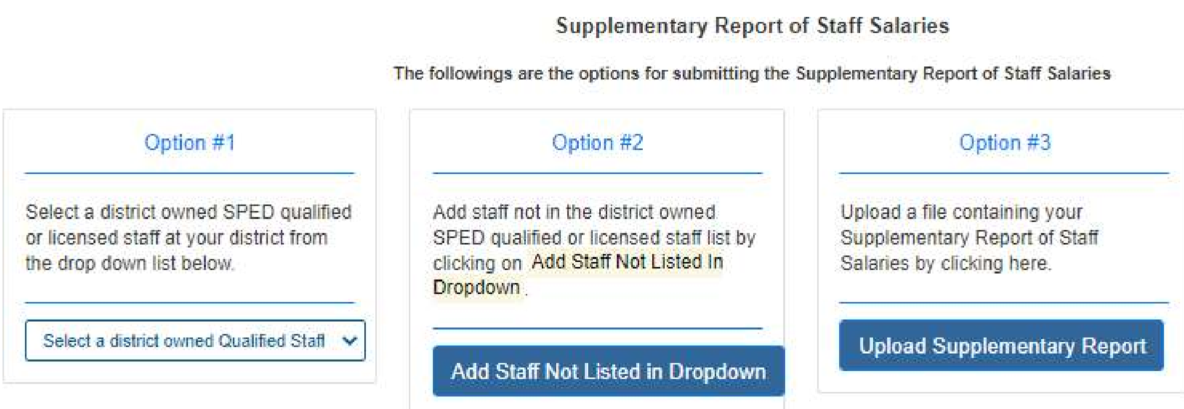
   “OutState”
    a. Enter “Agency ID” and “Agency Name”
    b. Enter “FTE”
    c. Enter amount received by “Ages” 0-2, 3-5 and 5-21
    d. Select “Save Record”
4. Enter “Comments”, if applicable, and “Save Comments”
5. “Done with Tuition Received”
    - Green check mark indicates- done with costs
    - 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:

- Validates against NSSRS SPI Code(s) and Position Assignment(s) performed upon data entry or upload for staff type=professional, paraprofessional and sign language interpreter. This functionality is enhanced for 25-26. 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 and (0-5190) teacher substitute.
- 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”
- 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. Teacher Substitutes must have an NDE ID and must be coded in NSSRS as 0-5190**. Teacher substitutes that do not have a valid 0-5190 will be zeroed out and removed from the claim.
- Bus Drivers should be reported using their NDE ID.

Staff reporting for employees of the district (own staff). For services provided by the ESU, these staff are owned by the ESU and the ESU should be reporting them in Staff Reporting NSSRS. 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.



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 8/28/2026) – see page 12 & 13 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, 0-5190 Teacher Substitutes & (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)

   Class cover and any other form of substitution for SPED is allowable for reimbursement. Staff performing these roles must have the correct staff reporting coding as 0-5190 (teacher) and assignment code 5162 paraprofessional.

   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)**
   - ❖ 0: 2326 Business Manager (no SPED or administrative endorsement 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

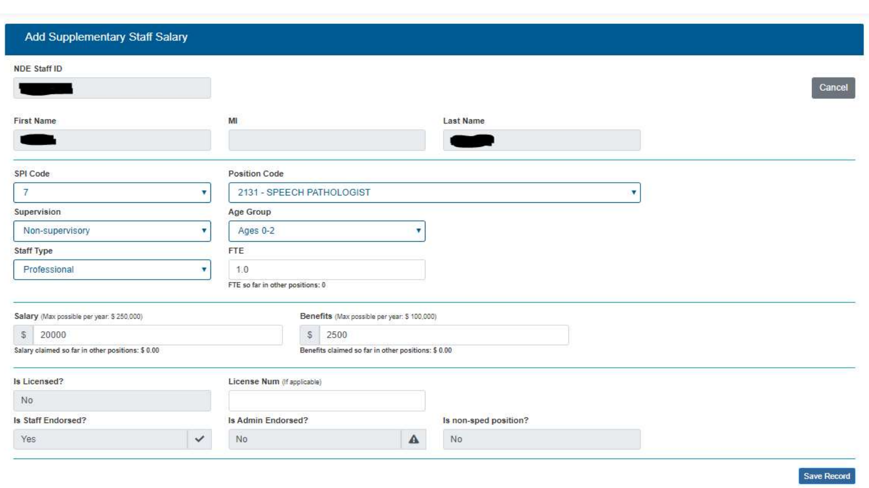
b. **Supervisory or Non-Supervisory** – (Professional, Clerical and Substitute)
Requires – Professional- **“Non-Supervisory”** - SPED Endorsement **or “Supervisory”** - Administrative Endorsement if supervision or evaluation of **certificated staff** - to be eligible for reimbursement

- 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= no longer available
   - 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



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 (xxxxxxxxxx) NDE Staff ID assigned through the NDE Staff ID system. All staff uploaded into the Supplementary Report must have an NDE STAFF ID number. *Numbers used **must exist** in the NDE Staff ID system.*
*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 *(requires valid SPI-Code, Position Assignment)* 2 = Paraprofessional (*requires, valid SPI-Code, Position Assignment 5162*) 3 = Clerical 4 = not a valid code, use 2 5 = Certified Sign Language Interpreter *(requires valid SPI-Code, Position Assignment)* 6 = Bus Driver **7 = Teacher Substitute *(requires SPI-Code=0, Position Assignment-5190)***
*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 *0 – Only available for 5190, 2326, 2320, 2321, 2410, 2415*
*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. **Salary only** - 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. **Benefits only** - 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 **Teacher Substitute)**
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”. Actual NDE ID must be reported.
- Clerical staff and Bus Drivers can be reported. Use “7777777777” for clerical and “8888888888” for bus drivers. This has to be done manually, Option 3 will result in errors.

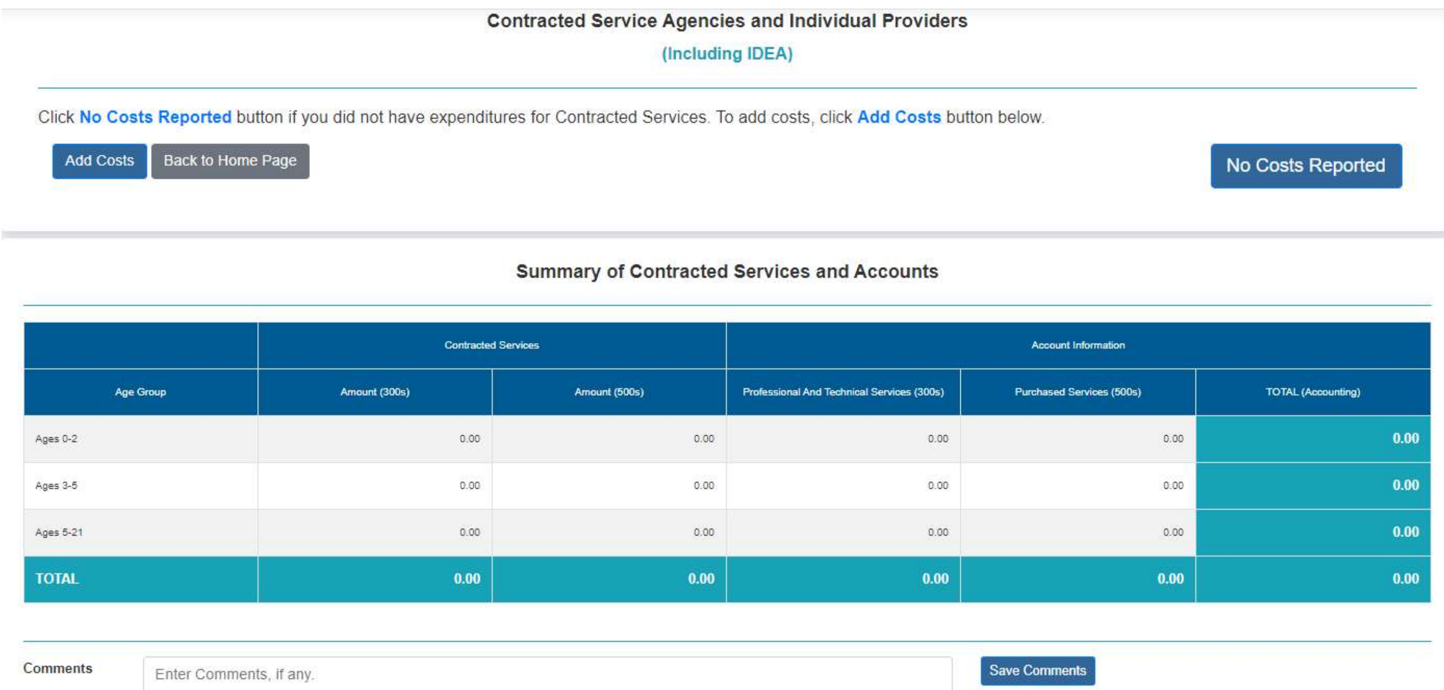
Contracted Service Providers

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. The Upload must be specific to that service provider **only**.
- Reporting by Age Groups (0-2, 3-5 and 5-21)
- Reorder rows by selecting ↑↓ in the column headings

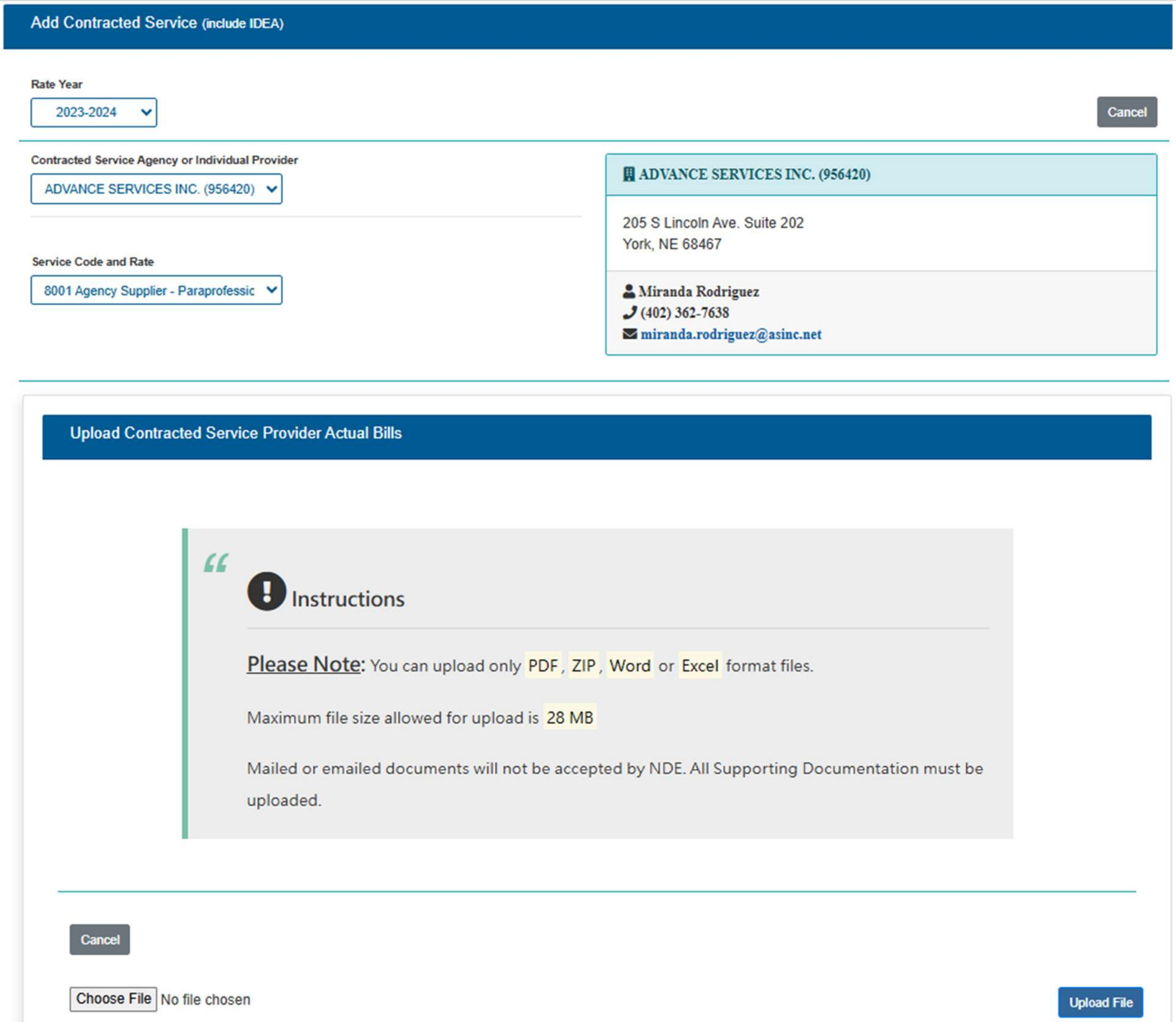
Requires NDE Service Agency Approved Rate(s) for Non-District Individuals or Agencies that provide special education instruction or related services where appropriate certification, qualification, and/or licensure is required. Costs entered must be documented by actual billings and included in the Account 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 Services		Account Information		
Age Group	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
TOTAL	0.00	0.00	0.00	0.00	0.00

2. Select "Add Costs" – to report costs, or
3. Select a "Rate Year"
4. Select a Provider - "Contracted Service Agency of 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.

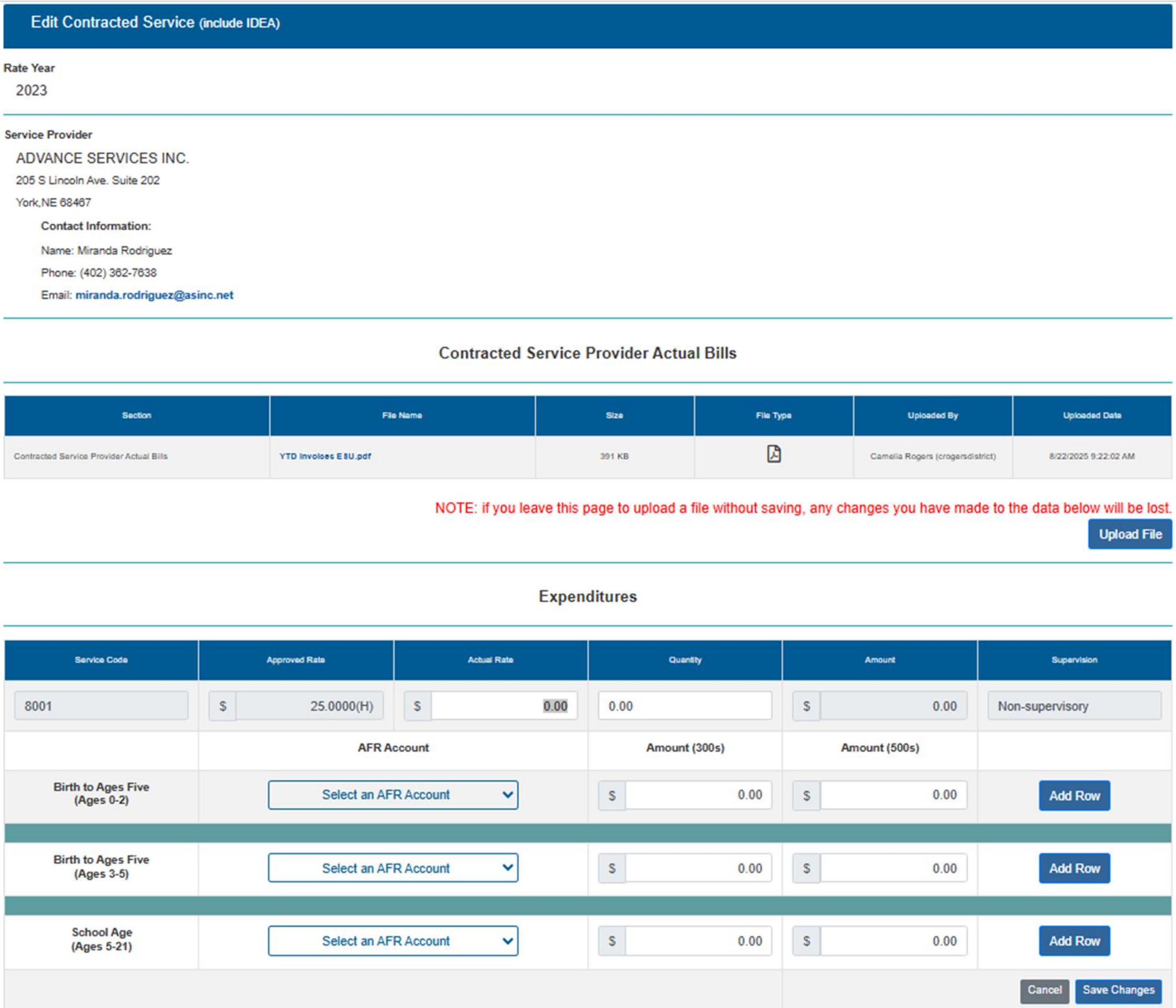
Maximum file size allowed for upload is 28 MB

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

Cancel

Choose File No file chosen

Upload File



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"
   - Actual Rate needs to be the **actual rate charged** by the service provider. This number can exceed the NDE Allowable rate to ensure accurate reporting. 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"
   - Quantity needs to be the **actual quantity** according to the service provider invoices.
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" (up to 8 AFR accounts can be listed per age group)
       - 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.).

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"

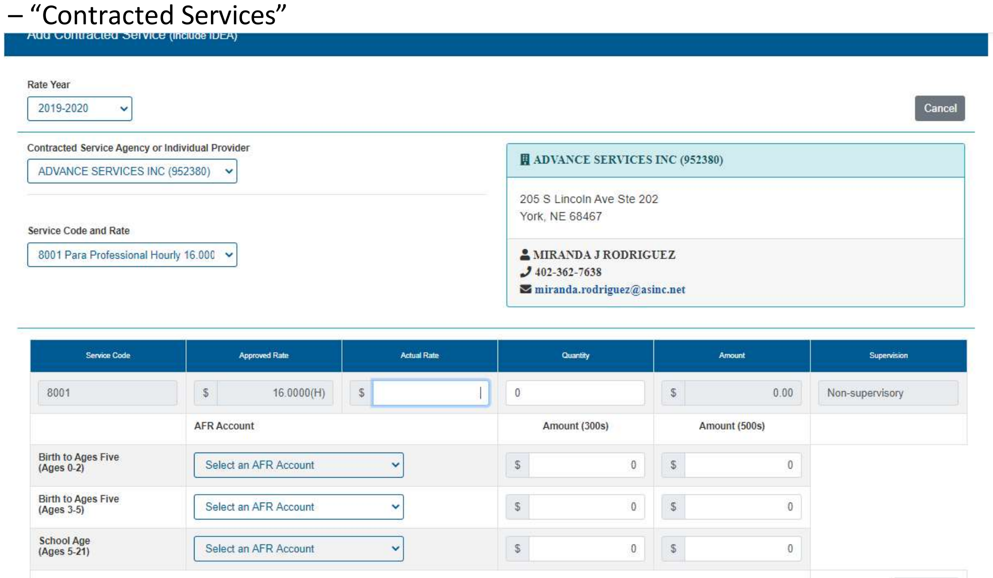
14. Select "Done with Contracted Services"

- 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"

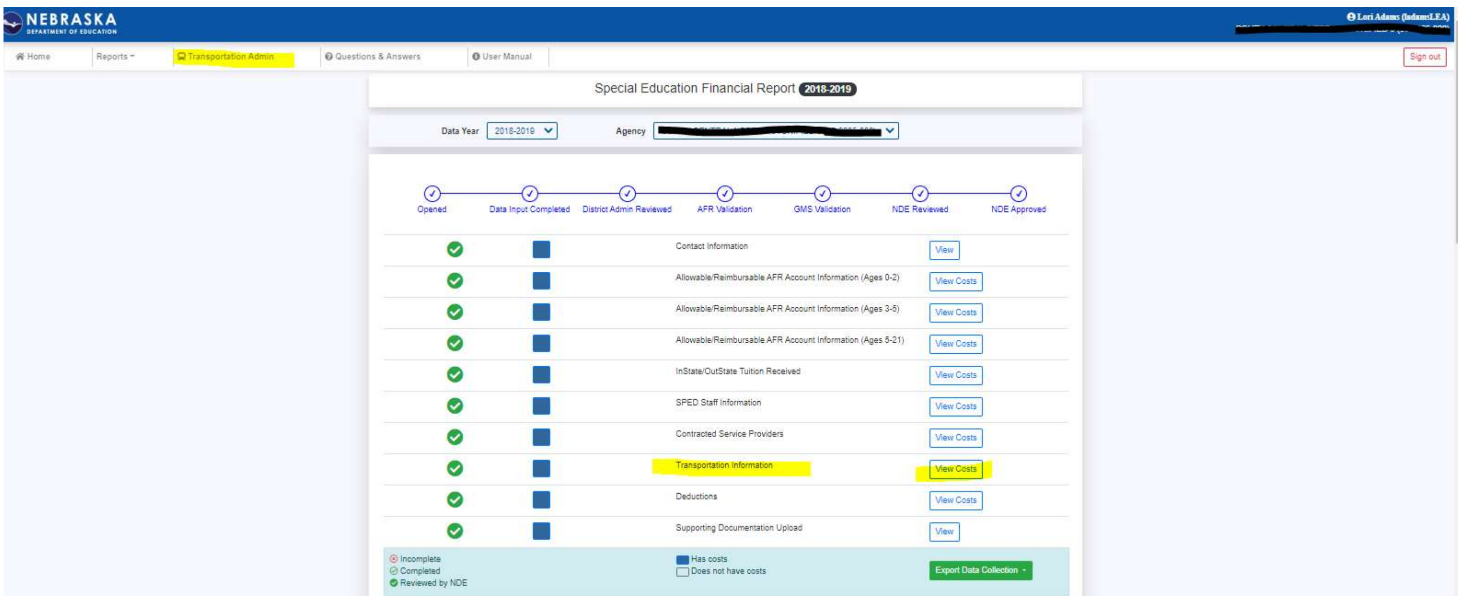


Transportation Information

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

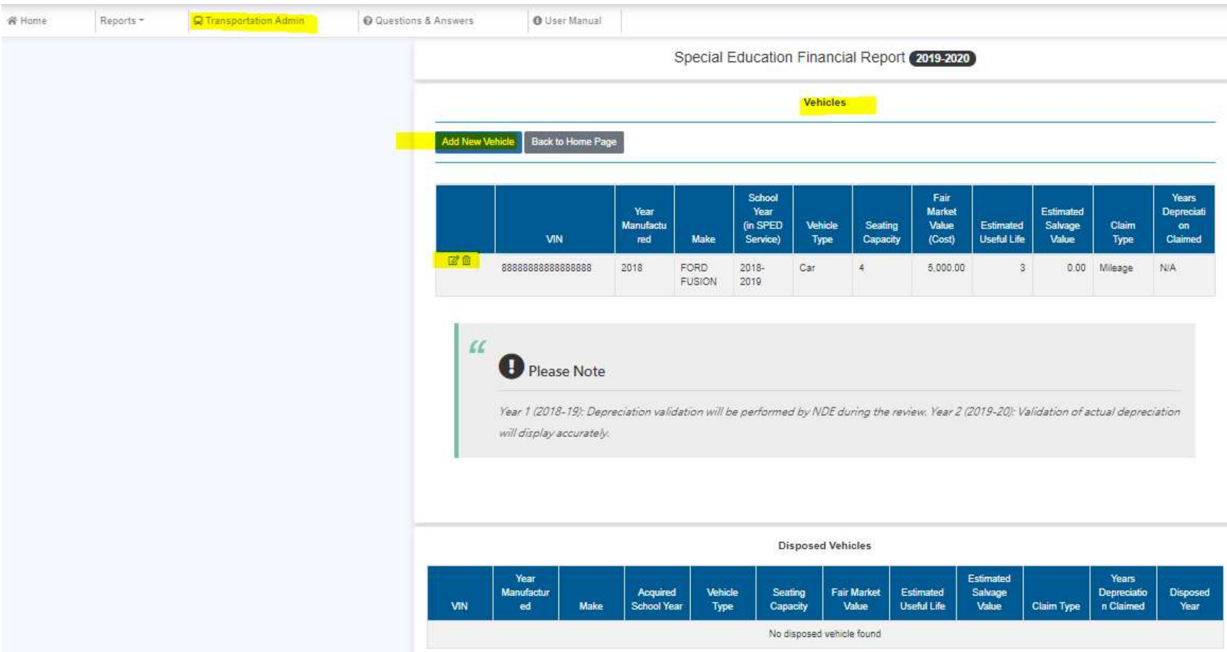
To report vehicles and transportation expenditures for Students with Disabilities – Special Education (SPED) Age 3-21 within Portal, Data Collections, Special Education Finance Reporting System (SPEDFRS).



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.

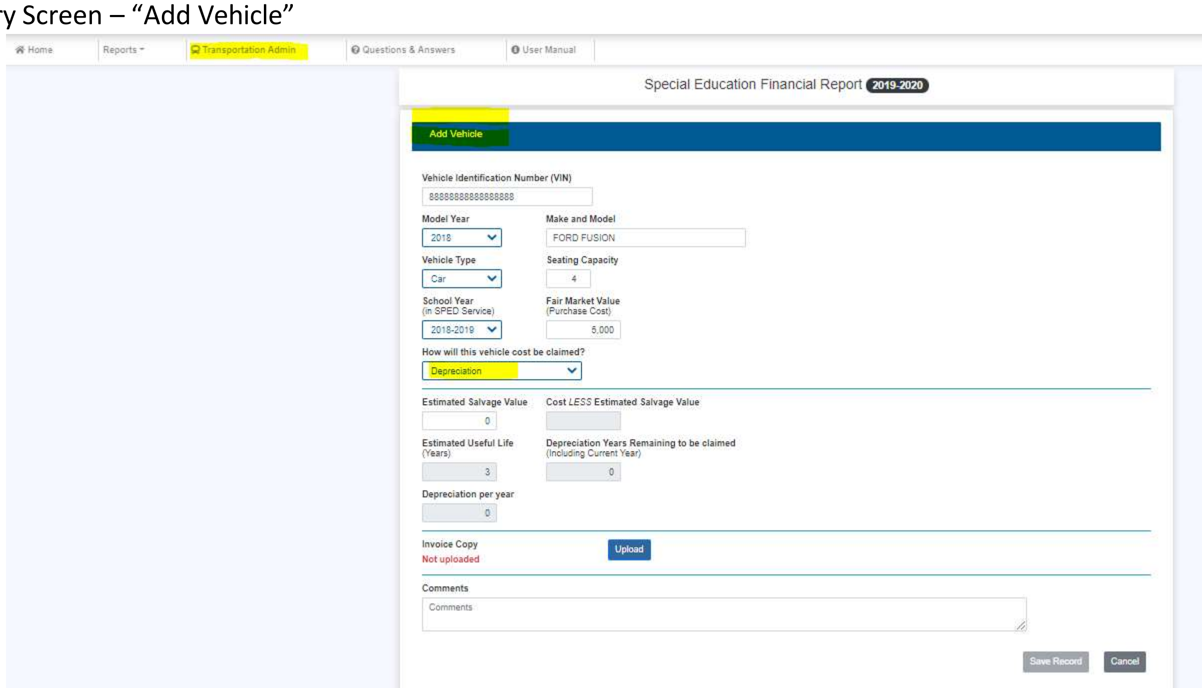
1. Edit/Delete –
   - Edit is available to modify a saved record
   - Cannot delete a vehicle if previous years costs were reported in SPEDFRS
   - Dispose Vehicle – required if vehicle is removed from the district fleet



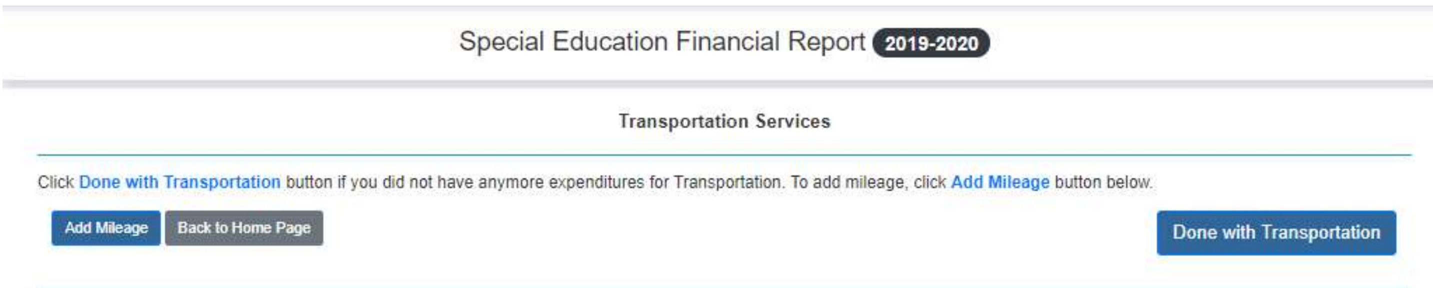
2. Select "Add New Vehicle" – required for all vehicles used for SPED - Provide the required information (Only for new vehicles. Vehicles added previous year will be there, will need to select them and modified usage for the current year.)
3. Enter "Vehicles Identification Number (VIN)" – required must 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" Home

Data Entry Screen – "Add Vehicle"

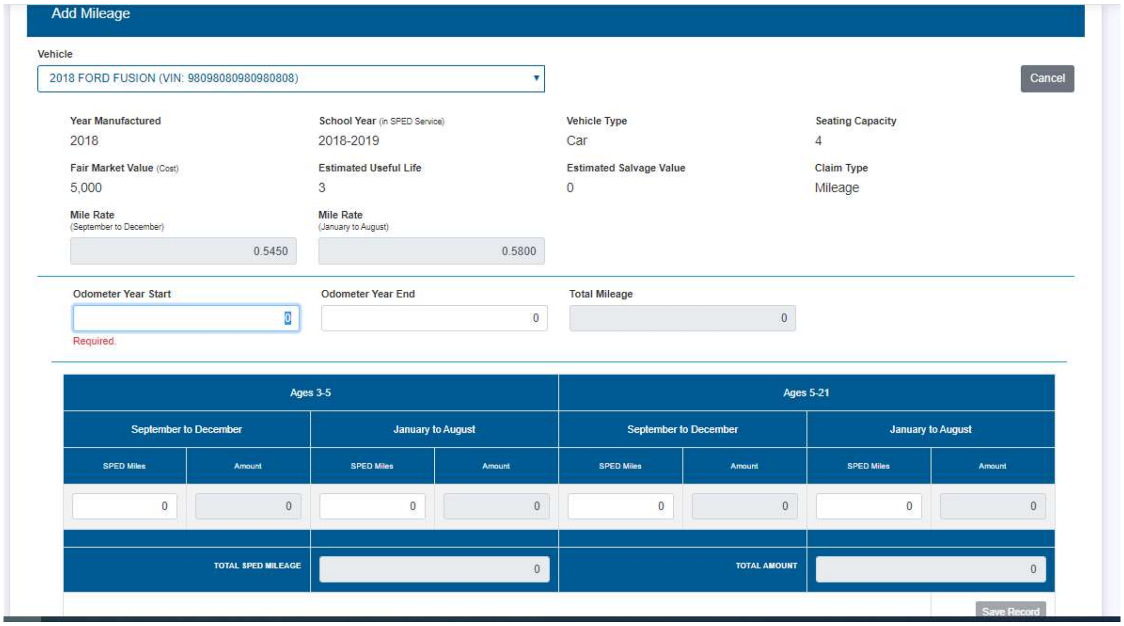


Transportation Information – Mileage



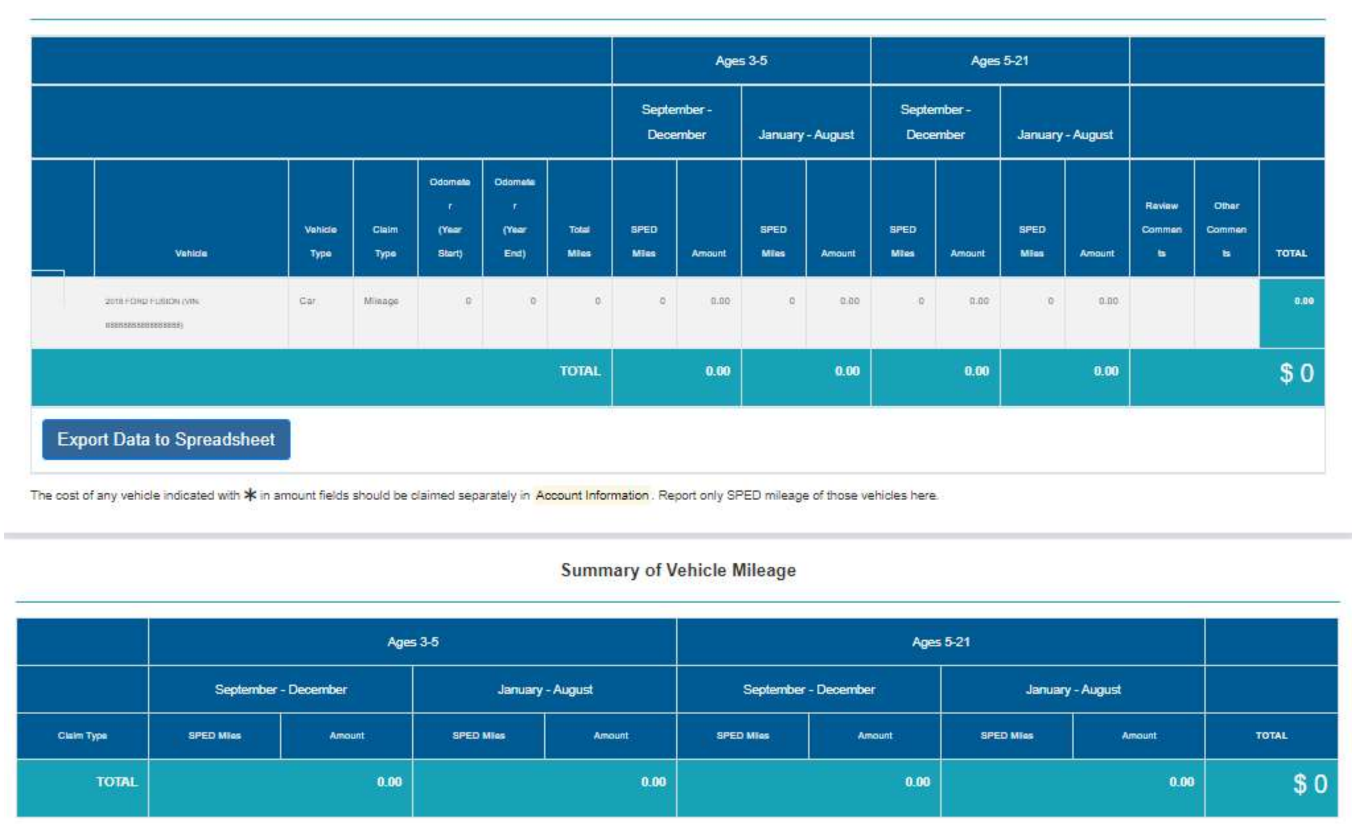
1. Select “Enter Costs”
2. Select “Add Mileage”
3. Select a “Vehicle” from the drop down, if not found go to “Transportation Admin” to add a vehicle used for SPED Services
    - Vehicle Information displays
    - IRS Mileage Rate Display
        - September 1 – December 31
        - January 1 – August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



10. Vehicle Summary Information

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

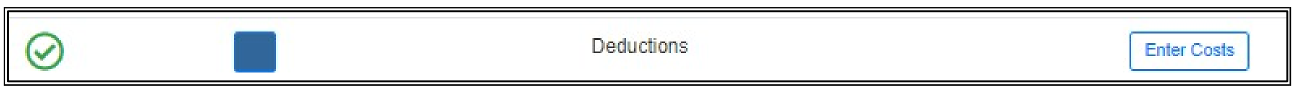


11. Select "Done with Transportation Costs"
    - Green check mark indicates - done with costs
    - Red x indicates – not done with staff
    - Blue box – indicates costs reported
    - No fill box – indicates no costs reported
12. Select "No Costs Reported"
    - Marks the section complete - indicates- done with costs
    - Returns to the Home Page

Deductions

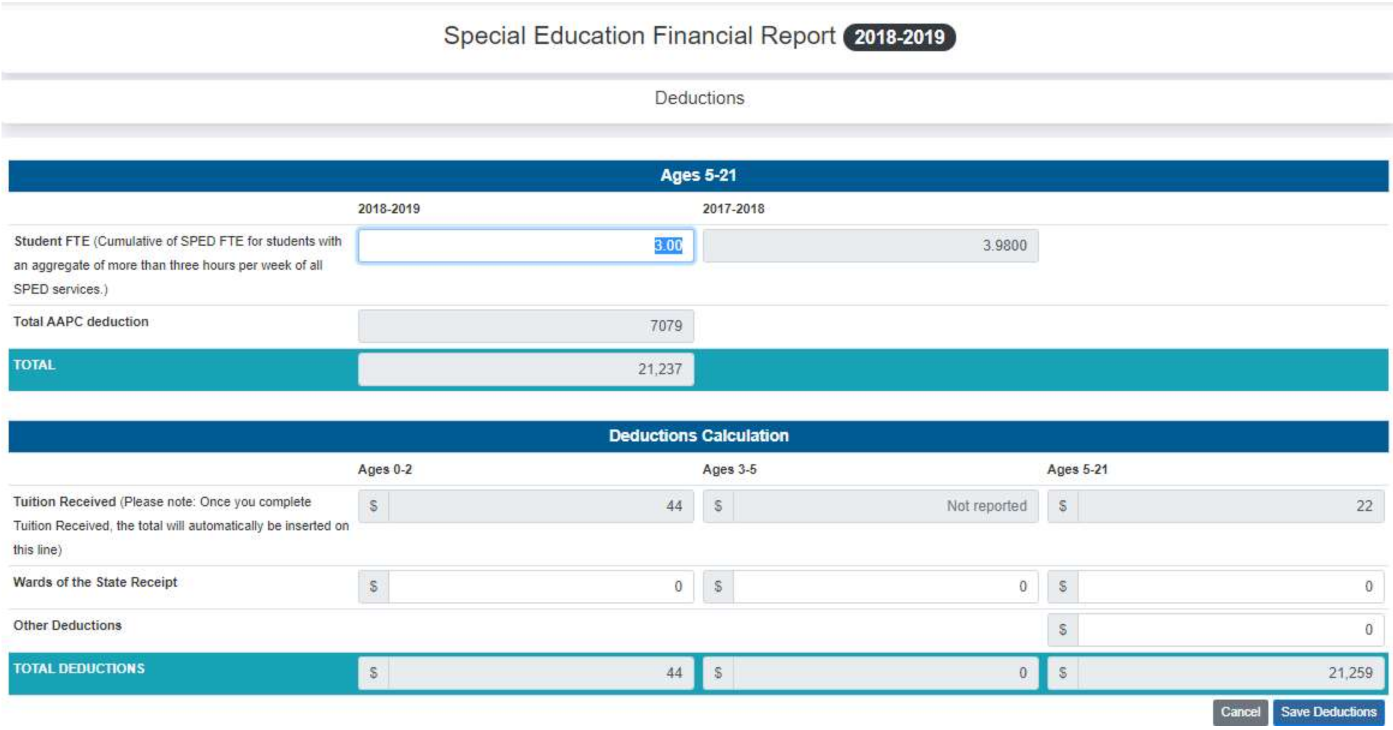
FEATURES:

- 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
    - **MUST** upload supporting documentation to show the data inputs and calculation used to determine Student FTE in the Supporting Documentation section.
3. "Deductions Calculation"
   Prepopulated "Tuition Received" for Ages 0-2, 3-5 and 5-21
4. Enter "Wards of the Sate 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
    - NDE will populate this field for MIPS deduction
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.)	3.00	3.9800
Total AAPC deduction	7079	
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)	$ 44	$ Not reported	$ 22
Wards of the State Receipt	$ 0	$ 0	$ 0
Other Deductions			$ 0
TOTAL DEDUCTIONS	$ 44	$ 0	$ 21,259

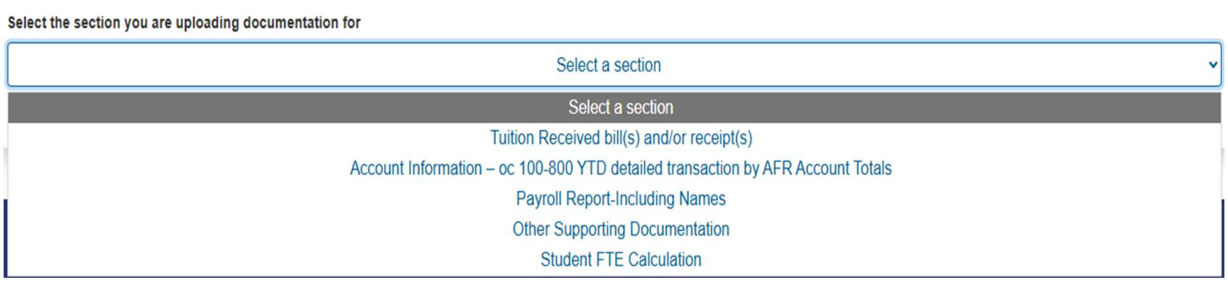
Cancel | Save Deductions

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

1. Select "Edit"
   Required for costs claimed in the following sections:



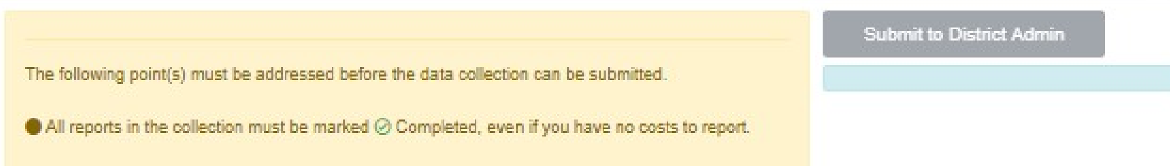
2. Tuition Received –Actual billings/invoices

3. 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
4. Payroll Report – including names
   - Staff Information and Account Information 100/200's
   - Year to Date Payroll records are **required**
5. 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
6. No space or special characters in file name
7. Maximum file size of 28 MB
8. Allows for multiple files within a section

Submit

FEATURES:

- Due date counts down number of days till collection closes
- System generated emails to LEAs upon NDE Submit
- Collection History Status
- Submit validations
- Two steps submit process



1. All sections must be marked ✓ to submit
2. Error(s) detected will prevent submission; resolve to clear error(s)
3. Two types of submit - "Submit" activates with appropriate portal access and if the above criteria are met
   a. "Submit to district administrator" – SPEDFRS – District User Type
      - Upon completion of data entry must submit to district administrator
   b. "Submit to NDE" – District Admin-Public User Type
      - Only the District Admin-Public User Type (Superintendent) can submit to NDE
   c. District-Admin Public User will attest to the accuracy of the information reported
      - Due Date – October 31 – system closes at midnight
      - Must contact NDE for changes after submitting to NDE

I certify that, to the best of my knowledge and belief, the Account, Tuition, Staff, Transportation, Contracted Service Provider, and other data submitted through the Special Education Financial Reporting System (SPEDFRS) are complete, accurate, and supported by the district's or educational service unit's financial and program records. I further certify that the information has been reviewed for accuracy and submitted in accordance with applicable state reporting requirements.

I understand that this information is used for state funding and reimbursement determinations. I acknowledge that inaccurate, incomplete, or unsupported information may result in corrections, funding adjustments, repayment of funds, or other actions as required by law.

I certify that supporting documentation is maintained by the district or educational service unit and will be provided upon request for review, monitoring, or audit purposes.

By submitting this report, I attest that I am authorized to certify this information on behalf of the district or educational service unit.

Summary

FEATURES:

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

1. Select "Show Summary"
    - Displays by section – Age Group Totals
    - Displays by section – Totals
2. 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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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
TOTAL	0.00	0.00	0.00	0.00

Summary of Supplementary Staff Salaries

	Staff Salaries		Account Information			
Age Group	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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

Summary of Contracted Services and Accounts

	Contracted Services		Account Information		
Age Group	Amount (300s)	Amoun (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
TOTAL	0.00	0.00	0.00	0.00	0.00

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
TOTAL		0.00		0.00		0.00		0.00	$ 0

* 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

Print Feature

1. Select "Export Data Collection" - provides summary view of data by section
   a. "District Submitted"
      - Populates saved data upon submission
      - 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
- NEW Feature! Total Special Education and Support Services (Flex) Ages 5-21 is a calculation of allowable account codes on the AFR 5-21 section. If NDE makes any adjustments to the AFR section, the area highlighted below will provide the total Review Adjustment amount. See the AFR section for a list of the change(s).

Program Reimbursement Information

Total Special Education and Support Services (Flex) Ages 5-21 0
[0 (Initial AFR Ages 5-21) + 0 (Review Adjustment)]

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] X 8.00 / 100 = 0

Excess Supervision *less* 0
[0 - 0] (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)] X 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] (positive number difference only)

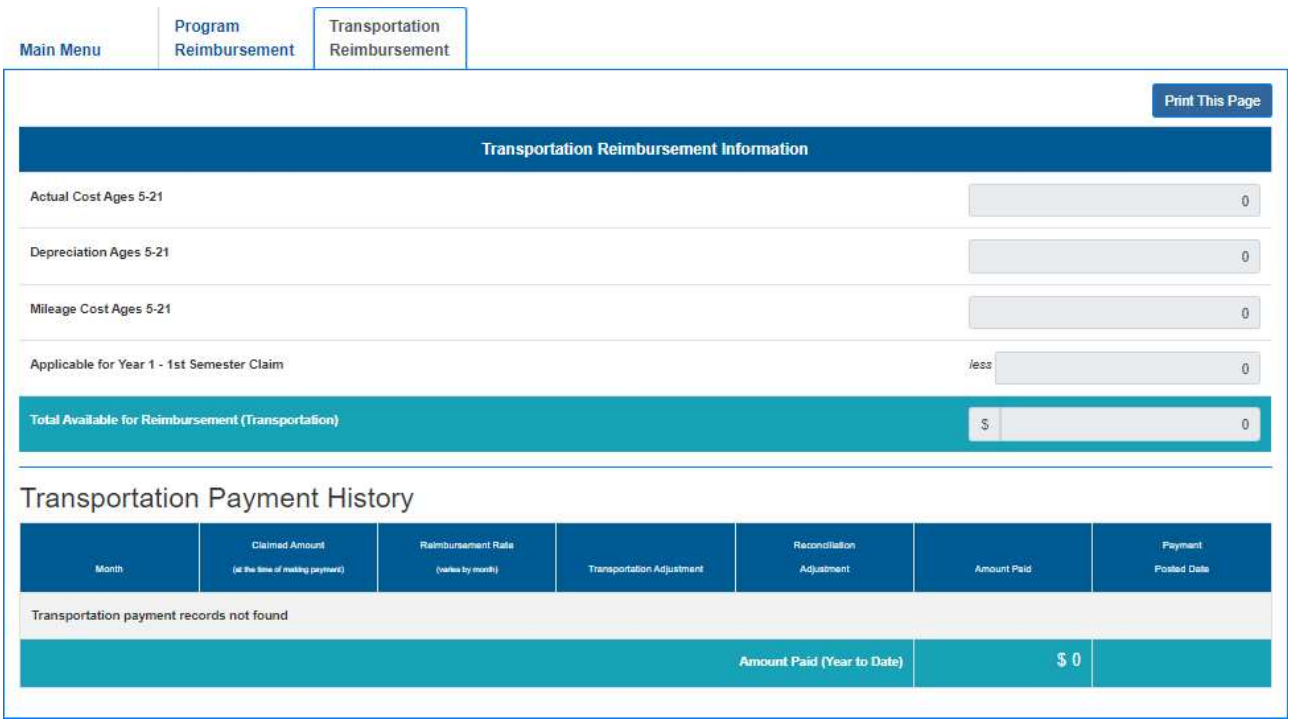
Total Deductions *less* 0
(Student FTE * Total AAPC Deduction) + (Tuition Received Ages 5-21 + Wards of the State Receipt Ages 5-21 + Other Deductions)

Total Available for Reimbursement (Program) $ 0

Transportation Reimbursement Information

Total Available for Reimbursement (Transportation)

- Ages 0-2, 3-5 and 5-21



NDE Contacts

For questions regarding the Portal or Special Education Financial Report access, please contact the NDE Service Desk at: 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 NDE.BGMHelp@Nebraksa.gov

LINKS

- Annual Financial Report – School District Information
- RULE 51
- SPEDFRS Questions & Answers
- Special Education Reporting Information
- Staff Reporting
- OSE Recorded Training on Staff Reporting