

SPED Integrity Rules Reference

A reference guide for all SPED Integrity Rules, Membership Rules relevant to SPED data, and Upcoming Integrity Rules. For more information on how to troubleshoot individual SPED Integrity Errors, click on the integrity error code number to see the troubleshooting tool.

S=State, FS=Federal SPED, Oct1=October 1 Count Exclusion

SPED Rules – 400xx

Code	Description	Error Message	S/FS/Oct	Notes
40000	The SPED Matrix defines the validation rules for concurrent SPED needs. For a student receiving special education, if the combination of need codes submitted does not comply with the Concurrent Need Eligibility Matrix, report the discrepancy as an error.	The need code combination does not comply with the Concurrent Need Eligibility Matrix.	S, FS, Oct1	Concurrent Need Eligibility Matrix: Concurrent Need Eligibility Matrix.pdf (azed.gov)
40001	If the entity types are not DISTRICT, JUVENILE, PUBLIC SPED INSTITUTION, PRIVATE/SPED, HEAD START, CHARTER, report the discrepancy as an error.	Invalid District of Attendance (DOA) type for SPED services.	S, FS, Oct1	DOA = District of Attendance A student's DOA must be District, Juvenile, Public SPED, Private SPED, Head Start, or Charter to receive SPED services.
40003	If a student is submitted as receiving special education at the entity level, report the discrepancy as an error.	A student may not receive special education at a district-level entity.	S, FS, Oct1	

Code	Description	Error Message	S/FS/Oct Notes
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40004	<p>If the grade = PS and the Least Restrictive Environment (LRE) code is not PA1, PA2, PB1, PB2, PD, PE, PG, PH1, PH2, PS with an approved need, report the discrepancy as an error.</p> <p>If the grade = UE and the Least Restrictive Environment (LRE) code is not A, B, C, D, E, ES, FA, FB, FC, H, IJ with an approved need, report the discrepancy as an error.</p> <p>If the grade is not PS or UE, and the Least Restrictive Environment (LRE) code is not A, B, C, D, E, ES, FA, FB, FC, H, J, L with an approved need, report the discrepancy as an error.</p>	The LRE code, grade, or need combination does not comply with the Concurrent Need and LRE Code Eligibility Matrix.	S, FS, Oct1 Concurrent Need and LRE Code Eligibility Matrix.pdf (azed.gov)
40012	If special enrollment code value = Certificate of Educational Convenience (CEC) and Least Restrictive Environment (LRE) = E, ES, FA, FB, FC, J, or PG, report the discrepancy as an error.	LRE = E, ES, FA, FB, FC, J, and PG may not have a Certificate of Educational Convenience (CEC).	S, FS, Oct1 Residential, correctional, and private facilities cannot accept a CEC.
40020	The combination of Least Restrictive Environment (LRE) codes submitted for LEA types do not comply with the Concurrent Public Education Agency (PEA) and LRE Code Eligibility Matrix.	The LRE does not comply with the Concurrent PEA and LRE Code Eligibility Matrix.	S, FS, Oct1 Concurrent PEA and Least Restrictive Environment (LRE) Code Eligibility Matrix
40029	The combination of Least Restrictive Environment (LRE) code and need code do not comply with the Concurrent Need and Least Restrictive Environment (LRE) Code Eligibility Matrix.	The LRE code and need code combination does not comply with the Concurrent Need and Least Restrictive Environment (LRE) Code Eligibility Matrix.	S, FS, Oct1 Concurrent Need and LRE Code Eligibility Matrix.pdf (azed.gov)

Code	Description	Error Message	S/FS/Oct	Notes
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40031	The school site must be approved to service the student's need code within approved dates for that need.	Site is not approved to provide this need code or is not approved within reported dates. If private placement, refer to Approved Private School lists.	S, FS, Oct1	Beginning FY21, this rule validates approved needs at the site level.
40034	If the District of Attendance (DOA) is Arizona School for the Deaf and Blind (ASDB), and the student's Need VI and/or HI is not present, report the discrepancy as an error.	Students attending ASDB must be submitted with need code HI and/or VI to be eligible for any other need.	S, FS, Oct1	HI and VI refer to hearing and visual impairments, respectively.
40035	If the grade = PS, and the need code is EDP, report the discrepancy as an error.	Invalid need code for PS grade; refer to Concurrent Need and Least Restrictive Environment (LRE) Code Eligibility Matrix.	S, FS, Oct1	Concurrent Need and LRE Code Eligibility Matrix.pdf (azed.gov)
40040	If concurrent Least Restrictive Environment (LRE) for a single student are reported with different Districts of Residence (DORs), fail integrity for all DORs.	Student is reported concurrently with a LRE code at a different DOR. Contact {Actual1} to determine which school(s) have been concurrently identified as the DOR.	S, FS, Oct1	{Actual1} – This will show the concurrent DORs in the error message on the INTEG15 report.
40041	If a student is submitted with a Developmental Delay (DD) need code and the student is not less than 10 years of age, report the discrepancy as an error.	Invalid age for need code DD.	S, FS, Oct1	
40044	If concurrent Least Restrictive Environment (LRE) codes exist during the reported dates for a single SPED need, report the discrepancy as an error.	There is more than one LRE code specified at a single point in time for this need.	S, FS, Oct1	

Code	Description	Error Message	S/FS/Oct	Notes
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40046	If student grade is PS and SPED Exit Reason is invalid for PS (code 2 "Graduated with regular high school diploma", or code 3 "Reached maximum age"), report the discrepancy as an error.	SPED Exit Reasons 2 or 3, are not allowed for preschool.	S, FS, Oct1	SPED Exit Reason 2 (Graduated with regular high school diploma) SPED Exit Reason 3 (Reached maximum age)
40048	If the Least Restrictive Environment (LRE) does not have a start date > the latest exit date of LRE with a SPED Exit code 9 (Ends one LRE but starts another), report the discrepancy as an error.	Student must have an LRE with a start date > the latest exit date of a SPED Exit code 9.	S, FS, Oct1	SPED Exit code 9 (Ends one LRE but starts another)
40050	If a student with a SPED need does not have one Federal Primary Need Indicator (FPNI) and receiving special education, report the discrepancy as an error.	Student participating in special education must have one FPNI.	FS, Oct1	Students with LRE L are exempt from this requirement. FPNI is not allowed with LRE L.
40051	If a student is reported with more than one Federal Primary Need Indicator (FPNI), report the discrepancy as an error.	Student participating in special education must have only one FPNI.	FS, Oct1	Students with LRE L are exempt from this requirement. FPNI is not allowed for ancillary needs within LRE L.
40055	If a student's SPED Exit Reason does not align with the student's enrollment year end or withdrawal enrollment status, report the discrepancy as an error. This rule will be re-run beginning May 1st of the fiscal year to capture misalignment and unreported. (Refer to SPED Exit Validation Matrix)	Invalid exit code combination; refer to the SPED Exit Validation Matrix.	FS, Oct1	SPED Exit Validation Matrix The rule will run on all reported SPED LRE data with NULL Exit Dates and Reasons on May 1 st .
40057	If a student has a concurrent Main SPED School Indicator of primary at multiple schools, report the discrepancy as an error. Note that multiple schools may report Main SPED School Indicator of secondary.	One or more schools have been identified as the Main school providing special education. Please contact {Actual1} to determine which school(s) have concurrently reported the Main SPED School Indicator.	S, FS, Oct1	{Actual1} – This will show the concurrent DORs in the error message on the INTEG15 report.

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40059	If SPED exit code 11 is submitted, and the subsequent Least Restrictive Environment (LRE) code is not H within 6 in-session days, report the discrepancy as an error.	Student must be reported within 6 in-session days with LRE code H after exiting a prior LRE with SPED exit code 11.	S, FS, Oct1	H = Homebased, Exit Code 11 = Expelled
40061	If special education is not provided on a valid session day in the school's calendar identified in the enrollment, report the discrepancy as an error.	Least Restrictive Environment (LRE) falls outside this PEA's calendar {Actual1}.	S, FS, Oct1	{Actual1} – This will show the calendar code in the error message on the INTEG15 report. For AOIs: First day of school = 7/1; Last day of school = 6/30
40062	If a Least Restrictive Environment (LRE) is submitted for a student without a SPED need, report the discrepancy as an error.	For each day there is an LRE provided, a SPED need must be reported.	S, FS, Oct1	
40063	If the SPED need end date is less than the SPED need entry date, report the discrepancy as an error.	SPED need exit date must be greater than SPED need entry date.	S, FS, Oct1	
40064	If the Least Restrictive Environment (LRE) end date is less than the LRE entry date, report the discrepancy as an error.	LRE end date must be greater than LRE entry date.	S, FS, Oct1	
40065	If a need code of Multiple Disabilities (MD) is submitted without at least one of HI, MOID, OI, VI and at least one of ED, MIID, SLD or two or more of HI, MOID, OI, VI, report the discrepancy as an error.	Invalid need code combination for MD; refer to the Criteria for MD and MDSSI Document.	S, FS, Oct1	Criteria for MD and MDSSI
40066	If the submitted Least Restrictive Environment (LRE) does not match the program name, report the discrepancy as an error.	The Special Education Setting must match the program name	S, FS, Oct1	DescriptorID submitted with SPED LRE (Program) Name must match. Contact SIS Vendor for support.
40067	If a Least Restrictive Environment (LRE) is submitted for a student without Main SPED School indicator, report the discrepancy as an error.	Missing Main SPED school indicator.	S, FS, Oct1	One Main SPED school per student. Any other schools will be assumed as secondary schools.

Code	Description	Error Message	S/FS/Oct	Notes
40068	Least Restrictive Environment (LRE) code of E cannot be reported with need code of Emotional Disability (ED) at a Residential Treatment Center; only LRE code ES is permitted.	If SPED need code ED is submitted and DOA is an RTC, only LRE Code ES is permitted.	S, FS, Oct1	
40069	Least Restrictive Environment (LRE) must be within a valid enrollment at a school. Please note the error may be caused by a student not having valid enrollment due to missing District of Residence (DOR), grade or calendar.	Least Restrictive Environment (LRE) must be within a valid enrollment at a school. Please note the error may be caused by a student not having valid enrollment due to missing DOR, grade or calendar.	S, FS, Oct1	
40070	Need categories that must exist for Multiple Disabilities w/ Severe Sensory Impairment (MDSSI) to be valid are: HI and VI, or one of HI or VI, and at least one of A, EDP, MOID, OI, SID.	Invalid need code combination for MDSSI; refer to the Criteria for MD and MDSSI Document.	S, FS, Oct1	Criteria for MD and MDSSI
40071	Least Restrictive Environment (LRE) exit code 10 (Withdrawn by Parent and no Longer enrolled) can only be used if the student is 3 to 5 years old, and enrolled in Preschool (PS), Kindergarten (KG), or Ungraded Elementary (UE).	SPED Exit code 10 may only be used for student 3-5 yrs old, enrolled in PS, KG or UE grade, and exited from enrollment on same date.	S, FS, Oct1	
40072	SPED Need of Developmental Delay (DD) must be re-evaluated prior to the student's 10th birthday. This is a rule will run 2 months prior to the student's birthday and will clear upon exiting the DD need prior to the 10th birthday.	Student Need of DD must be re-evaluated and have an exit date prior to the student's 10th birthday.	S, FS, Oct1	Beginning FY24 this rule is a failure.
40073	If the exit code used for SPED Least Restrictive Environment (LRE) is not a SPED Exit Code, report the discrepancy as an error.	Only SPED Exit Codes may be used to exit a SPED LRE.	S, FS, Oct1	AzEDS SPED Codes

Code	Description	Error Message	S/FS/Oct	Notes
40074	When a student SPED Least Restrictive Environment (LRE) is reported with SPED02 Exit Code (Graduated with regular high school diploma), the corresponding enrollment for that site must end on the same day. There may be no other SPED LRE for that site reported after the exit date for the remainder of the fiscal year.	SPED Least Restrictive Environment (LRE) with Exit Code SPED02 must have enrollment end on same exit date. No SPED LREs are allowed for the site after Exit Code SPED02 is reported.	S, FS, Oct1	AzEDS SPED Codes
40075	When a student SPED Least Restrictive Environment (LRE) is reported with SPED07 Exit Code (Dropped Out), the corresponding enrollment for that site must end on the same day.	SPED LRE with Exit Code SPED07 must have enrollment end on same exit date.	FS, Oct1	AzEDS SPED Codes
40076	When a student's SPED Least Restrictive Environment (LRE) is reported with SPED13 Exit Code (School is Out), the exit date must be the last in-session day of the reported calendar for that school site.	SPED LRE Exit Date with Exit Code SPED13 must only be reported on the last in-session day of the reported calendar.	FS, Oct1	
40077	When a student SPED Least Restrictive Environment (LRE) is reported a Resident School ID must be reported.	Missing Resident School ID for SPED LRE reported.	S, FS, Oct1	Regardless of reported enrollment, this is the EntityID of the site the student would attend in the District of Residence (DOR) without an IEP.
40078	SPED Least Restrictive Environment (LRE) exited with SPED05 (Moved known to be continuing) cannot have an Enrollment at the same site the next in-session calendar day, reported by the same District of Residence (DOR).	Exit code SPED05 is invalid with continuing site enrollment.	S, FS, Oct1	

Code	Description	Error Message	S/FS/Oct	Notes
40079	The Resident School ID reported must be a site within the reported District of Residence (DOR).	Resident School ID must be within the DOR.	S, FS, Oct1	*Except if the student is attending a Union or High School District and the DOR is an Elementary District without a High School, the Resident School ID should be a site within the District of Attendance.
40080	When a student SPED Least Restrictive Environment (LRE) is reported with SPED01 Exit Code (Transferred to Regular Education), there must be continuing enrollment at that site on the next in-session day with no SPED LRE reported.	SPED LRE is not allowed at the site on the next in-session day after Exit Code SPED01 is reported.	S, FS, Oct1	
40081	When a student SPED Least Restrictive Environment (LRE) is reported with SPED04 Exit Code (Died), the corresponding enrollment for that site must end on the same day, with no follow up Enrollment or SPED LRE at any site.	SPED LRE with Exit Code SPED04 must have enrollment end on same exit date. No SPED LREs are allowed for any site after Exit Code SPED04 is reported.	S, FS, Oct1	The rule will fail if the student is enrolled elsewhere in the state after this date. Contact ESS Data Management for assistance.
40082	When a student SPED Least Restrictive Environment (LRE) is reported with SPED03 Exit Code (Reached Maximum Age), the student's age must be equal to or greater than 21 based on the exit date, with no follow up SPED LRE at that site.	SPED LRE with Exit Code SPED03 can only be reported for student age greater than or equal to 21. No SPED LREs are allowed for the site after Exit Code SPED03 is reported.	S, FS, Oct1	

Code	Description	Error Message	S/FS/Oct Notes 1	
40083	SPED Exit Code SPED09 (Ends one LRE but starts another) cannot be reported if the student is reported with a permanent enrollment exit code prior to end of the LRE.	Exit code SPED09 is invalid if the student is previously reported as graduated.	S, FS, Oct1	
40084	Students attending Arizona School for the Deaf and Blind (ASDB) sites must be reported with a Least Restrictive Environment (LRE) of D (Public or Private Separate Day School for greater than 50% of the school day) or PE (Separate School). Receives all special education and related services in public or private day schools designed specifically for children with disabilities).	Students attending ASDB must be reported with LRE D (K-12) or LRE PE (PS).	S, FS, Oct1	
40085	Parentally Placed students on an ISP reported with Least Restrictive Environment (LRE) J are part of Proportionate Share funds and must be Tuition Payer Code 2.	Parentally Placed students on an ISP reported with LRE J are part of Proportionate Share funds and must be Tuition Payer Code 2.	S, FS, Oct1	
40086	SPED14 (No longer eligible for preschool special education and not attending any education programs) is exclusively an exit code that pertains to Preschool students only and therefore may only be used when the corresponding enrollment grade is PS, and enrollment ends on the same date.	SPED14 Exit Code may only be used when withdrawing from Preschool grade on the same date as the SPED Least Restrictive Environment (LRE).	S, FS, Oct1	

Code	Description	Error Message	S/FS/Oct	Notes
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40087	When entering a Preschool Least Restrictive Environment (LRE), the three Outcome Assessments must be reported: Social-Emotional, Knowledge-Skills, Behaviors. Please refer to the ESS Preschool Outcomes Reporting Guidance document.	SPED Preschool Students must be reported with three Preschool Outcome Assessments upon entry. Please refer to the ESS Preschool Outcomes Reporting Guidance document.	FS	Preschool Outcomes (azed.gov)
40088	When exiting a Preschool Least Restrictive Environment (LRE), the three Outcome Assessments must be reported: Social-Emotional, Knowledge-Skills, Behaviors. Please refer to the ESS Preschool Outcomes Reporting Guidance document.	SPED Preschool Students must be reported with three Preschool Outcome Assessments upon exit. Please refer to the ESS Preschool Outcomes Reporting Guidance document.	FS	Preschool Outcomes (azed.gov) Rule will not validate PS SPED LRE data until the exit date of the LRE or May 1 st . The rule will validate all reported PS SPED LRE data with NULL Exit Outcomes on May 1 st .
40089	When Exit Preschool Outcome is reported, the Progress Made must indicate Yes or No.	SPED Preschool Student Exit Preschool Outcome Assessments must indicate if progress was made.	FS	Introduced in FY24 Preschool Outcomes (azed.gov)
40090	Any SPED need marked as Ancillary must be a Group B need (A, HI, MOID, SID, MD, MDSSI, OI, PSD, EDP, or VI)	Ancillary needs must only be Group B needs.	S	Introduced in FY24 Ancillary Needs Reporting in AzEDS.pdf
40091	Any SPED need marked as Ancillary can only be reported with a Least Restrictive Environment (LRE) of L, C, D, PD, or PE.	Ancillary needs can only be reported with an LRE of L, C, D, PD, or PE.	S	Introduced in FY 24 Ancillary Needs Reporting in AzEDS.pdf
40092	Any SPED need within a Least Restrictive Environment (LRE) L, (Ancillary services	All SPED needs within an LRE code L must be marked as ancillary.	S	Introduced in FY24 Ancillary Needs Reporting in AzEDS.pdf

Code	Description	Error Message	S/FS/Oct	Notes
	provided for Students not on an IEP) must be marked as Ancillary			
40093	Ancillary SPED Needs reported within a Least Restrictive Environment (LRE) L are not to be included by an IEP that indicates a Federal Primary Need Indicator (FPNI). All needs within LRE L code must not be primary.	Students with LRE L do not have an IEP and cannot have an FPNI.	S	Introduced in FY24 Ancillary Needs Reporting in AzEDS.pdf
40095	The student information system has sent duplicate SPED Least Restrictive Environment (LRE) records for the same site, environment, exit reason, entry date and exit date.	Duplicate LRE records are reported.	S, FS, Oct1	Introduced in FY24

Membership and Accountability Rules relevant to SPED Data - 10xxx

Code	Description	Error Message	Oct Notes
10131	Preschool students not receiving SPED services must be reported with Tuition Payer code 2 for each day of enrollment. Preschool students on an IEP and receiving SPED services should be reported with Tuition Payer code 1 (regular) or 7 (ASDB voucher) for each day of enrollment.	Preschool students not receiving SPED services must be reported with Tuition Payer code 2 for each day of enrollment. Preschool students on an IEP and receiving SPED services should be reported with Tuition Payer code 1 (regular) or 7 (ASDB voucher) for each day of enrollment.	Oct 1
10132	Students reported with Tuition Payer Code 4 (Non-SPED (NSE) students in residential treatment centers) may not have a SPED Least Restrictive Environment (LRE) reported within the dates of the Tuition Payer Code 4.	Any day a student is reported with Tuition Payer Code 4, a SPED program may not be reported.	Oct 1
10133	Students reported with Tuition Payer Code 7 (Students funded through other state formula programs) must have a SPED Least Restrictive Environment (LRE) reported for all dates of the Tuition Payer Code 7.	Students reported with Tuition Payer code 7 must be reported with a SPED LRE.	Oct 1
10134	Students reported at an Arizona State Schools for the Deaf and the Blind (ASDB) must have a SPED Least Restrictive Environment (LRE) reported for all dates of the ASDB enrollment.	Students attending ASDB must be reported with a SPED LRE.	Oct 1
10137	Arizona State Schools for the Deaf and Blind (ASDB) regional sites cannot be used for enrollment reporting in AzEDS and are for voucher use only. Please report the ASDB Voucher student at the site the student is physically attending.	Enrollments for ASDB regional sites should be reported as the physical site the student is attending.	Oct 1

Code	Description	Error Message	Oct 1	Notes
10138	Private Day School enrollment must be reported with SPED Least Restrictive Environment for all days of reported enrollment.	Students attending Private Day Schools must be reported with a SPED LRE.	Oct 1	
10206	Students attending Arizona State School for the Deaf and Blind (ASDB) sites are funded through the ESS Voucher program and should be reported with Tuition Payer Code 7 (Students funded through other state formula programs).	Students attending ASDB must be reported with Tuition Payer Code 7.	Oct 1	
10207	Students attending Residential Treatment Center sites are funded through the ESS Voucher program and should be reported with Tuition Payer Code 4 (Non-SPED (NSE) students in residential treatment centers) or 7 (Students funded through other state formula programs).	Students attending a Residential Treatment Center site must be reported with Tuition Payer Code 4 or 7.	Oct 1	

Data Quality Validation Rules relevant to SPED Data - 51xxx

Code	Description	Error Message	S/F S/O ct1	Notes
51002	If student with an enrollment submitted for the fiscal year does not have home and mailing address submitted, report the discrepancy as an error.	ADE program units expect that each student in Arizona is provided a mailing and home address to facilitate business operations.		

Support Program Rules that validate CEIS Data - 50xxx

Code	Description	Error Message	S/F S/O ct1	Notes
50019	If the support Program Entry Date does not fall within the active Membership/Track interval, report the discrepancy as an error.	No active membership was found for the Program Entry Date submitted.		
50027	If the First or Last day of Support Program participation is not a valid session date in the calendar for the track identified in the membership during the fiscal year indicated by this end date, report the discrepancy as an error. In case of AOI or membership type = D the date can be any date between 7/1 - 6/30 of the fiscal year.	Support Program Start or End Date falls outside the calendar		

Discipline Rules (Failures do not affect ADM or Oct. 1 Data Collections.)

Code	Description	Error Message	S/F S/O ct1	Notes
52000	The student information system has sent duplicate SPED Least Restrictive Environment (LRE) records for the same site, environment, exit reason, entry date and exit date.	Discipline Action End Date must be greater than or equal to the Begin Date.		Failures may affect Federal Reporting
52001	Discipline Action Begin Date is not within the Fiscal Year associated with the Discipline Action.	Discipline Action Begin Date must be within Fiscal Year reported.		Failures may affect Federal Reporting
52002	Discipline Action End Date must be within Fiscal Year reported.	Discipline End Action Begin Date is not within the Fiscal Year associated with the Discipline Action.		Failures may affect Federal Reporting
52003	Expulsion action end date must equal begin date.	Incident Expulsion Action must be reported as single day. Begin date must equal end date.		Failures may affect Federal Reporting

Code	Description	Error Message	S/F S/O ct1	Notes
52004	Unilateral Removal action cannot be reported with any other violation than serious bodily injury, drug offense, or dangerous weapon.	Unilateral Removal action can only have violation serious bodily injury, drug offense, or dangerous weapon.		Failures may affect Federal Reporting
52005	Incident Date must be within Fiscal Year reported.	Incident Date is not within the Fiscal Year associated with the Incident.		Failures may affect Federal Reporting
52006	Incident Expulsion Action must correspond to an expulsion reported for enrollment on the same date.	Student with expulsion action must be reported expelled in enrollment on the action date.		Failures may affect Federal Reporting
52007	Action Dates are not within an enrollment reported for the Student at the School Site.	Student must be reported enrolled at School Site on the dates of Discipline Action.		Failures may affect Federal Reporting
52008	Incident Date is not within an enrollment reported for the Student at the School Site.	Student must be reported enrolled at School Site on the date of incident.		Failures may affect Federal Reporting
52009	Incident Identifier must begin with the associated DORID of student during time of incident.	LEAID is not the reported DOR responsible for student at time of incident.		Failures may affect Federal Reporting
52010	Incident is missing either Violation or Action data.	Incident must have a Violation and Action.		Failures may affect Federal Reporting
52011	Incident Expulsion Action for students reported SPED must indicate if parent declined services during the expulsion.	Expulsion action for SPED with no services must report if Parent Declined the services.		Failures may affect Federal Reporting
52012	When reporting an incident of Serious Bodily Injury, the incident must meet the definition. Refer to the Special Education Data Dashboard Technical Assistance Manual . NOTE: This error is a Warning only.	Serious Bodily Injury has been reported. Review the definition of Serious Bodily Injury to ensure the incident meets the criteria.		Introduced in FY25 Warnings may affect Federal Reporting



