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MEMORANDUM NO. 2018-121

TO: School District Superintendents
Business Managers
Special Education Directors

FROM: Dianne Bailey, Operations Chief

DATE: October 22, 2018

SUBJECT: Duplicate Funding of Special Education Bus
Paraprofessional Expenditures

POTENTIAL DUPLICATION OF SPECIAL EDUCATION SCHOOL BUS PARAPROFSSIONAL EXPENDITURES

The Wyoming Department of Education (WDE) has identified an area of potential duplication of reported expenditures by school districts regarding special education school bus paraprofessionals.

[W.S. 21-13-320\(j\)](#) was amended during the 2017 legislative session ([2017 House Bill 236](#)) to adjust computations for provisions as follows: Funding for Transportation Operations and Maintenance (O&M) in 2018-19 (and each year thereafter) shall be equal to the average of amounts received during school years 2014-15, 2015-16, and 2016-17; O&M amounts received from the three-year average correspond to transportation expenditures reported on the WDE103 Reimbursable Pupil Transportation Expenditures Report (WDE103) during school years 2013-14, 2014-15, and 2015-16.

In addition, [2018 House Bill 140](#) amended [W.S. 21-13-321\(b\)](#) to limit the statewide amount provided to school districts for special education expenditures in school years 2019-20 and 2020-21 to the amount reimbursed in 2018-19. The bill also required the WDE to conduct a review of current special education and transportation statutes and rules. The WDE completed this review and

determined the need to promulgate new rules to provide better guidance to districts regarding reimbursable special education expenditures. [Chapter 44 Rules](#) have been proposed regarding the special education component within the Education Resource Block Grant Model.

During the review and rulemaking process, the WDE identified an area for improvement with the reporting of the salaries and benefits of special education school bus paraprofessionals. The WDE provided guidance earlier this year to school districts to report the school bus paraprofessionals identified in students' individualized education plans on the WDE401 Reimbursable Special Education Expenditures Report (WDE401) for expenditures incurred during school year 2017-18. Prior district practice may have had these expenditures reported on the WDE103.

A duplication of funding for special education bus paraprofessionals will occur if districts previously reported these expenditures on the WDE103 during the three years used to determine the transportation O&M amount, and have now reported them on the WDE401 for school year 2017-18.

To correct this issue, the WDE requests school districts affected by the duplication of funding for special education bus paraprofessionals described above to identify amounts, including salary and benefit expenditures of special education bus paraprofessionals reported for reimbursement on the WDE103 during school years 2013-14, 2014-15, and 2015-16. These amounts need to be summarized by year and reported to Kim Morrow at the WDE by **November 12, 2018**. Once amounts have been received, the WDE will make the necessary data correction to the transportation O&M amount in the school year 2018-19 WDE100 School Foundation Program Funding Worksheet (WDE100A). The revised WDE100A will need to be resubmitted as soon as possible after release in order to update school district school year 2018-19 School Foundation Program funding amounts.

The WDE has reviewed this process to correct the funding duplication with the Wyoming Department of Audit. Failure to report special education bus paraprofessional expenditures contained in a school district's three-year transportation O&M amount may result in a future audit finding. School districts are encouraged to keep appropriate documentation of reported adjustments for future audits.

The WDE School Foundation Program team will host a webinar to give districts the opportunity to ask questions. Districts can access the webinar on Zoom with the following link and ID:

[Friday, October 26, 2018 at 9:00 a.m.](#)

Meeting ID: 894-836-553

For questions, contact Kim Morrow, School Foundation Supervisor, at 307-777-6000 or kimberly.morrow@wyo.gov.