

Education, Dept. of

General Agency, Board or Commission Rules

Chapter 8: School Finance

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Chapter 8 School Finance

Section 1. **Authority.** These rules are promulgated pursuant to W.S. 21-2-202(a)(i) and (e); W.S. 21-2-203(a); W.S. 21-3-314(a); W.S. 21-6-219(a); W.S. 21-7-501(f)(iii); W.S. 21-13-101(c).

Section 2. **Definitions.**

(a) “Acquired” means gained possession. Examples of acquire include, but are not limited to, lease agreement, purchase, or gift.

(b) “Actual site acreage” means the site acreage amount that appears on the actual land’s title or deed. If the acreage amount does not appear on land’s title or deed, actual site acreage is the amount reported by the School Facilities Division of the State Construction Department.

(c) “Case manager” means an individual working under a personal-services contract with a school district or Board of Cooperative Educational Services to provide general supervision of special education programs and services provided to children with disabilities.

(d) “Co-located school” means two (2) or more schools, each with its own unique identifier, that exist within the same school facility.

(e) “Combined school” means two (2) or more existing schools in a district that are joined together to form a single school as a result of one or more schools closing within a district.

(f) “Data correction” means corrections necessary to ensure funding model operation and current school year district payments are using the correct data supplied by school districts, other state agencies, and outside consultants to properly compute school foundation program payments to school districts as required by law.

(g) “Days of operation” means the term of operation for a school including pupil-teacher contact days and days used exclusively for registration, professional development, report card distribution, teacher/parent conferences, in-service programs, and similar activities.

(h) “Department” means the Wyoming Department of Education.

(i) “English language learner (ELL) student” means any student reported as primarily enrolled by a district on the October snapshot who has been identified as an ELL or former ELL in Year 1 or Year 2 monitor status in compliance with required identification criteria presented in a format specified by the Department.

(j) “Facility” means a standalone or combination of buildings owned or leased by the district that support the delivery of educational programs necessary to meet state accreditation standards and federal laws.

(k) “Format change” means any change to the funding model that results in a different appearance or layout and maintains the integrity and functionality of the funding model.

(l) “Foundation program report” means the accumulation and aggregation of student attendance and membership statistics, school district financial data, reimbursement claims, estimates, and other representations including, but not limited to, the following reports: the WISE Annual District Report, the WISE Attendance & Membership Report, the Foundation Program Funding Worksheet, the Annual Special Education Expenditure Report, the Annual Student Transportation Expenditure Report, the Vocational Education Student FTE Worksheet, Vocational Education Teacher FTE Worksheet, and the Annual District Budget.

(m) “Foundation program review” means the examination, analysis, testing, and verification of a school district’s foundation program report and system of student accounting by the Department or its representative (whether on-site at the school district or in the form of a desk review at the offices of the Department) to confirm, verify, validate, and, if necessary, correct the student attendance and membership statistics, school district financial data, reimbursement claims, estimates, and other representations appearing in the district’s foundation program report.

(n) “Free and reduced lunch (FRL) student” means any student reported as primarily enrolled by a district on the October snapshot who meets the eligibility requirements for the free and reduced priced lunch program established by 42 U.S.C. §1751 et seq. regardless of the school’s participation in the free and reduced priced lunch program.

(o) “Funding model” means the enumeration of components defined in “Attachment A” as referenced in W.S. 21-13-101(a)(xvii) and (c), including any technical and data corrections implemented in accordance with W.S. 21-2-202(e).

(p) “Membership” means the inclusion of an enrolled student in a school’s student accounting records, whether the student is attending or absent on that day.

(q) “Mobile student” means any student reported as primarily enrolled in any grade six (6) through twelve (12) by a district on the annual Department spring accountability snapshot date where the student’s school entry date falls after the October snapshot of the same school year.

(r) “National Board Certification” means advanced teaching credentials awarded through the National Board Certified Teacher program by the National Board for Professional Teaching Standards.

(s) “New school” means a school that is assigned a unique identification number from the Department for reporting purposes and is funded as a first-year school in the funding model.

(t) “Part-time student” means a student that is enrolled in fewer daily hours or periods than normally scheduled in the school they are enrolled.

(u) “Reconfigured school” means a school in which grades served has been changed from the previous school year.

(v) “Replacement school” means a school in which a new building has been constructed and is used in place of a previously existing school with the same grade configuration.

(w) “School day” means the starting time of a pupil-teacher contact day to the ending time of a pupil-teacher contact day as established by school district board of trustee policy.

(x) “School Facilities Division (SFD)” means the School Facilities Division of the State Construction Department.

(y) “Site” means a parcel of land that has been acquired by a district, and is identified by the SFD by a site identification number.

(z) “State Board” means the Wyoming State Board of Education.

(aa) “Student accounting” means the process of enrolling students, taking attendance, appropriately withdrawing students and removing them from student accounting records, and maintaining accurate and verifiable computer-based records within the student information system for the purpose of uniform and timely reporting of student attendance and membership statistics at each school district’s school.

(bb) “Technical correction” means a correction necessary to ensure funding model operation and current school year district payments are in accordance with law and the funding model is properly computing school foundation program payments to school districts as required by law.

Section 3. **Basis of Accounting.** With the exception of accounting operations necessary to properly compute a school district’s operating balance and cash reserves under W.S. 21-13-313(e) and Section 14, all school districts shall, for purposes of preparing individual reports within the Foundation Program Report, use the cash basis of accounting. Any exceptions shall have prior approval of the Department.

Section 4. School and Operational Days.

(a) Each school shall meet both the 175-day pupil-teacher contact requirement required by W.S. 21-4-301 or the number of days required under an alternative schedule approved by the State Board and the minimum applicable number of hours established by State Board rules and regulations.

(b) Each school shall be in operation for at least the equivalent of 185 days unless an alternative schedule has been approved by the State Board and shall conduct classes for a majority (greater than 50 percent) of the school day for at least 175 student days. Days used exclusively for registration, professional development, report card distribution, teacher/parent conferences, in-service programs, and similar activities shall only be counted as days of operation beyond the 175-day pupil-teacher contact minimum.

Section 5. Reporting a School's Status to the Department.

(a) School districts shall give written notification to the Department within two (2) weeks upon the occurrence of any of the following events:

(i) A school closes and students are no longer attending classes (this does not apply to replacement schools); or

(ii) Emergency conditions such as weather, utility failure, or safety conditions requiring the temporary closure of one or more schools for a half school day or more.

Section 6. School Reconfiguration Reporting for Purposes of Funding.

(a) A school district shall file a written report to the Department that it has or intends to change a school's grade configuration or open a new school for the next school year.

(b) Reports submitted under this section indicating the opening of a school or modifying a school's grade configuration for the upcoming school year shall be provided to the Department no later than June 15 of each year.

(c) The reports submitted under this section shall provide documentation verifying compliance with the district's facility plan on file with the SFD and with the criteria outlined in W.S. 21-13-309(m)(vi).

(d) Reports submitted under this section will be reviewed by the Department and a determination will be rendered to the district as soon as practicable following receipt of the report. In some instances, a reconfigured school or combined school may result in a new school. If a replacement school is built, the school shall not be considered a new school.

Section 7. Minimum Attendance Taking Requirements.

(a) All Wyoming public schools shall take and record attendance to verify and ensure accurate attendance and membership calculations.

(b) In elementary schools, attendance shall be taken a minimum of two (2) times during the school day, once in the morning and once in the afternoon.

(c) In middle schools, junior high schools, and high schools, attendance shall be taken each class period.

(d) Virtual education attendance shall be measured by approved participation requirements defined by Department rules and regulations.

Section 8. Mathematical Calculation of Average Daily Membership (ADM).

(a) The mathematical calculation of ADM is derived by dividing each student's aggregate membership days for the period of time under aggregation by the actual number of school days over which the aggregation occurred. The resulting calculation for each student shall not exceed one (1.000) ADM. Student data used to report membership shall be provided by each school's student information system. ADM calculations shall be carried out and rounded to three (3) decimal places for reporting to the Department. Students enrolled at least eighty percent (80%) of a full-time equivalency shall be considered full-time for membership (1.000 ADM). Students enrolled less than eighty percent (80%) of a full-time equivalency shall be counted equal to their part-time membership calculation as determined in Section 8(e).

(b) Schools shall exclude from their membership students for whom the school district is no longer actively or prospectively providing appropriate instructional services. Examples include, but are not limited to, students who:

(i) Withdraw from school;

(ii) Are absent more than ten (10) consecutive school calendar days;

(iii) Are full-time virtual education students not meeting participation requirements for more than ten (10) consecutive program days as defined by Department rules and regulations;

(iv) Do not attend a school in a Wyoming school district;

(v) Transfer from one school to another within a district (the sending school shall cease to include the transferred student in its membership);

(vi) Move out of the area, or are otherwise no longer receiving appropriate district instructional services; or

(vii) Are enrolled in school and do not actually attend for at least one (1) day during the current school year.

(c) A school district that receives a student from another school district shall immediately include that student in its membership. The school district that sends a student to another school district shall immediately cease including that student in its membership. No student shall be included in two schools' memberships at the same time, whether those schools are in the same or different districts.

(d) No reduction in aggregate membership shall occur when a student completes a virtual education course before the end of the term if the student has completed the participation requirements. A weighted day calculation shall be used for the time the student was enrolled in the course. The weighting shall be calculated using the number of scheduled term days divided by the actual days it took the student to complete the course (e.g., a course term is 88 days and a student completed the course in 50 days. The 88 term days are divided by the 50 course days to equal a 1.76 weighted day equivalent for each of the 50 days in the course. The 50 days the student took to complete the course is multiplied by the weighted figure of 1.76 resulting in 88 course days). For each course, the number of days completed shall be divided by the regularly scheduled number of courses in the school to compute the aggregate membership (e.g., if a student completed 88 course days and the school offered 8 courses per day, the student's aggregate membership for the course would be 11.000).

(i) Virtual education student membership shall be prorated at less than one (1.000) ADM if the number of virtual education courses in which the student is enrolled is less than the regularly scheduled courses for that school, but the virtual education membership may be combined with any non-virtual education membership on a daily basis to result in a larger fractional membership not to exceed one (1.000) ADM.

(e) Students in membership less than eighty percent (80%) of the school day shall be counted equal to their part-time membership using one (1) of the following methods and apply that one (1) method to all part-time students in the school:

(i) Calculate the ratio of periods in membership to the total periods normally offered at that school (e.g., a student in membership two (2) periods a day in a school that offers seven (7) periods per day would generate a $\frac{2}{7}$ aggregate membership, or 0.286 ADM for the number of days over which the aggregation occurred).

(ii) Calculate the ratio of hours (or minutes) in membership to the total hours (or minutes) normally offered at that school (e.g., a student in membership three (3) hours (180 minutes) a day in a school that offers eight (8) hours (480 minutes) per day would generate $\frac{3}{8}$ aggregate membership, or .375 ADM for the number of days during which the aggregation occurred).

(iii) Alternative schools without a set bell schedule may use the normally scheduled hours from the closest district-operated non-alternative school offering the same grade level services to determine the proportion of membership (e.g., a student in membership for 350 hours of pupil-teacher contact time, measured against a school that normally provides 1100 contact hours would generate $350/1100$ aggregate membership, or 0.318 ADM, for the school year).

(f) When school is dismissed for emergencies pursuant to W.S. 21-13-307(a)(ii) or Section 5(a)(ii), membership inclusion shall be continued as if the entire session had been completed if students are in attendance for greater than fifty percent (50%) of the school day. No membership shall be counted when school is canceled before the school day begins or when ended before completing fifty percent (50%) of the school day.

(g) Prior school year ADM, for purposes of calculating the funding model's ADM three-year average, shall be adjusted in the current funding model in the following instances:

(i) A new school opens;

(ii) A school closes;

(iii) A district changes boundaries;

(iv) A school reconfigures; or

(v) A district moves specific programs from one school to another school, as well as the students in those programs.

(h) The district shall submit a list of schools and the number of students, by grade, which transferred to another school within the district due to one of the instances in subsection (g). The Department shall subtract the number of students that transferred to another school within the district from the two (2) years of ADM they were already included.

(i) The Department shall subtract the number of students that transferred to another school within the district from the two (2) years of ADM they were already included.

(i) The adjustment under subsection (h) of this section does not apply to:

(i) Co-located schools that combine to create a single school and the combination does not cause a transfer of students to other schools within the district and the grades served are not adjusted (e.g., a co-located K-5 school and 6-8 school reconfigure to a single K-8 school. The K-8 school serves the same students as if it was the co-located K-5 and 6-8 schools. The prior years' K-5 school and 6-8 school ADM will be transferred to the combined school); or

(ii) Two (2) or more schools that combine to create a single school and the combination does not cause a transfer of students to other schools within the district and the grades served are not adjusted (e.g., a separate K-5 school, 6-8 school, and 9-12 school combine to create a single K-12 school. The single K-12 school serves the same students as if the separate schools still existed. The prior years' K-5 school, 6-8 school, and 9-12 school ADM will be transferred to the combined school).

Section 9. Corrections and Changes to the Funding Model.

(a) Technical corrections. The Department shall evaluate each suggested technical correction in consultation with school finance advisers and state agencies as necessary. If the Department determines the suggested technical correction is necessary, then it will:

- (i) Notify the Legislative Service Office and outside school finance consultants;
- (ii) Document the correction and the calculated fiscal impact;
- (iii) Send the proposed corrected funding model to outside school finance consultants for review;
- (iv) Request a letter from outside school finance consultants certifying the technical corrections made by the Department allocate resources in accordance with Wyoming law;
- (v) Inform the School Finance Data Advisory Committee of the proposed correction;
- (vi) Notify all school districts; and
- (vii) Forward the revised funding model to the Secretary of State's office along with the certification letter.

(b) Data corrections. The Department shall evaluate each suggested data correction in consultation with school finance advisers and state agencies as necessary. If the Department determines that the suggested data correction is necessary, then it will:

- (i) Notify the Legislative Service Office and school finance advisers;
- (ii) Document the correction and the calculated fiscal impact; and
- (iii) If the data correction is made after the Foundation Program Funding Worksheet is released for the current school year, notify district(s) affected.

(c) Format changes. The Department shall document each format change and print a before and after worksheet to illustrate the format changes. The Department shall attach each printed worksheet to the Department's format change form.

Section 10. **Funding Model Operations and Maintenance.**

(a) The Department shall annually update necessary operations and maintenance data components in the funding model with the following data supplied by the SFD:

(i) District sites and their associated site identification number, actual site acreage, and acquired date.

(ii) District school building information, including:

(A) Actual educational gross square footage;

(B) SFD allowable gross square footage;

(C) The year built; and

(D) The number of classrooms.

(iii) No gross square footage created by any district enhancement shall be included within the districts educational gross square footage for funding model determinations unless the enhancement is included within the statewide adequacy standards as determined by the SFD.

(iv) If a single Department school identification number contains more than one (1) school building, a weighted average of the year built for each building under this section shall be calculated for use in the funding model. The weighted average shall be calculated by multiplying each building's year built by the proportion of the school's total educational gross square feet. The weighted year built amount for each building will be summed to equal an adjusted year built.

(b) The funding model generates groundskeeper full-time equivalent (FTE) resources for district sites acquired after July 1, 1997, based on the following:

(i) The site acreage shall be the lesser of the actual site acreage or the following SFD guidelines:

(A) Elementary school sites will be allowed a maximum acreage amount of four (4) acres, plus one (1) acre for every one hundred (100) ADM;

(B) Middle school sites will be allowed a maximum acreage amount of ten (10) acres, plus one (1) acre for every one hundred (100) ADM; and

(C) High school sites will be allowed a maximum acreage amount of twenty (20) acres, plus one (1) acre for every one hundred (100) ADM.

(ii) If a site contains more than one (1) school, the site will be allowed a maximum acreage amount equal to the highest level of the opened schools on the site, but count all the schools' ADM (e.g., if a site has a middle school and a high school on the same site, the site will be allowed twenty (20) acres, plus one (1) acre for every one-hundred (100) combined middle school and high school ADM). The site shall be resourced upon the lesser of the allowed acreage amount or actual site acreage.

(iii) If a site was acquired through an exchange of land with another government entity and the acreages involved in the exchange were originally acquired by the district and the government entity on or before July 1, 1997, the site will generate groundskeepers for the actual site acreage. The district shall provide the following documentation to the Department:

(A) The dates the district and the government originally acquired the acreages involved in the exchange; and

(B) The completed contract between the district and the government entity to acquire the acreages that identifies the date the exchange occurred.

(iv) Any other district site acquired after July 1, 1997, with a facility other than an elementary school, middle/junior high school, or high school located on it will be resourced groundskeepers for the site's actual site acreage.

(v) If a district has a parcel of land with a school under construction or without a facility located on it, the funding model will not generate groundskeeper FTE resources for the acreage.

(c) The funding model will generate groundskeeper FTE resources for all district sites acquired on or before July 1, 1997, and shall use the actual site acreage in the calculation to generate groundkeeper FTE resources.

(d) If a district's site acquisition date is different than when the district obtained the title or deed to the site, the district shall provide documentation identifying the exact date when the district acquired the site.

Section 11. Reimbursable Expenditures. For all categories of reimbursable school district expenditures, reimbursement shall be limited to incremental costs for which funding is

not already directly provided in the funding model. No reimbursement shall be provided for costs previously or simultaneously recovered elsewhere in the Wyoming school finance system.

(a) Student Transportation Reimbursement. The following applies to the funding model's student transportation reimbursement under W.S. 21-13-320.

(i) Pro rata reimbursement for personnel not devoting one hundred percent (100%) of their time to student transportation issues and operations shall be supported by clear and continuous documentation.

(ii) Personnel dealing with pupil transportation issues and operations on a full-time basis shall be subject to one hundred percent (100%) reimbursement provided that an appropriate position description exists and an affidavit specific to the year for which reimbursement is expected, signed by the employee and the district superintendent or district superintendent designee, attesting to full-time involvement, is on file at the district office. The affidavits shall be renewed annually and clearly reference the school year for which reimbursement is claimed.

(iii) No reimbursement for student transportation facility major maintenance or capital construction shall be allowed under this section.

(b) Special Education Reimbursement. The following applies to the funding model's special education reimbursement under W.S. 21-13-321.

(i) Reimbursement for expenditures incurred to provide special education programs and services to children with disabilities shall not duplicate any other reimbursement or revenue source used to offset district special education costs. For example, any amount received by a district from the special school district tax levied under W.S. 21-20-109 for Boards of Cooperative Educational Services (BOCES) providing services to children with disabilities but not passed through to the BOCES for which the tax was levied, shall be deemed state revenue under W.S. 21-13-310(a).

(ii) Special education reimbursement shall be limited to those actual costs required to provide special education programs and services to children with disabilities. Imputed or indirect costs, such as those for utilities and other overhead, shall not be claimed.

(iii) Salaries and employee benefits for personal services paid to licensed teachers, substitute teachers, and other certified or licensed personnel, or to paraprofessionals and classified employees, are subject to the following requirements:

(A) Personnel providing special education programs and services to children with disabilities on a full-time basis shall be subject to one hundred percent (100%) reimbursement provided that an appropriate position description exists and an affidavit specific to the year for which reimbursement is expected, signed by the employee and the district

superintendent or district superintendent designee, attesting to full-time involvement is on file at the district office. The affidavits shall be renewed annually and shall clearly reference the school year for which reimbursement is claimed.

(B) Pro rata reimbursement for personnel not devoting one hundred percent (100%) of their time providing special education programs and services to children with disabilities shall be supported by clear and continuous documentation.

(C) Reimbursement for personnel costs of teachers providing special education programs and services to children with disabilities shall be limited to those individuals having appropriate special education certification. Substitute teachers need not be certified as special education instructors.

(D) Reimbursement for personnel costs of aides and other paraprofessionals shall be based on the amount of time devoted to special education or related services, working under the supervision of certified special education personnel.

(iv) Instructional materials, supplies and equipment, and other items will be reimbursed in the amount necessary to provide beneficial services for children with disabilities as determined by their IEP team. Reimbursable costs would also include those items necessary to evaluate a child to determine the need for special education services as well as those day-to-day supplies, materials, and equipment used by special education staff and programs. Supplies, equipment, and materials generally available to all students shall not be reimbursed under this section.

(v) Contracts for special education services shall be executed on forms approved by the Department, and the following requirements apply:

(A) Charges for contracted special education programs and services related to individual children shall be supported by an itemized billing statement showing each child served during each billing period. Reimbursement shall not exceed actual costs for services.

(B) With the exception of those payments to BOCES or other Wyoming school districts that have been pre-approved by local boards of trustees, payment for services shall be made only after the services have been provided.

(C) School districts offering special education programs and services through a case-management arrangement using individuals other than district staff shall develop a personal-services contract setting out and describing services provided by the case manager.

(D) Each contract for out-of-district or out-of-state placement shall be written for only one child.

(E) Contracted services shall only be provided by appropriately certified, licensed, or registered providers.

(F) All providers shall adhere to Department and State Board rules and regulations.

(G) All contracts for services shall be subject to Department review.

(vi) Each district shall develop, implement, and enforce a reasonable policy setting forth the conditions, limitations, and allowable frequency of travel by parents to visit their child with disabilities when the child has been placed in a specialized setting away from their home in accordance with the child's IEP.

(c) School District Organization Reimbursement. The following applies to reimbursable expenses pursuant to school district organization under W.S. 21-6-219(a).

(i) The Department will reimburse each involved school district remaining after reorganization up to \$100,000 for professional fees actually paid and for other expenses specifically and directly related to the reorganization process. Reimbursement paid to school personnel for services provided solely due to reorganization shall be reimbursed only upon the Department receiving an itemized statement setting forth the wage computation and itemizing the service or services provided on an hourly basis. Compensation shall be calculated at the same rate as the district compensates the employee for other educational services. The district may be reimbursed for unemployment claims due to layoffs directly resulting from reorganization.

(ii) School districts remaining after reorganization shall submit reimbursement claims to the Department within one (1) year of signing the final consolidation agreement. Each reimbursement claim shall include copies of invoices from practitioners describing work done and showing professional fees charged and proof of payment by the district. The Department shall reimburse involved school districts submitting qualified reimbursement claims in equal amounts over a period not to exceed three (3) fiscal years. At the discretion of the Department, reimbursement may be made in single payments to districts within sixty (60) days of receiving qualified reimbursement claims.

(d) National Board Certified Teacher Incentive Reimbursement. The following applies to reimbursable incentive payments under W.S. 21-7-501(f).

(i) School districts may choose to pay either the gross or net amount to qualifying employees.

(ii) The Department may request additional information before issuing reimbursement to a district in order to ensure the district has complied with W.S. 21-7-501(f).

(iii) District staff submitted for reimbursement under this authority shall meet the following requirements:

(A) Hold a qualifying position:

(I) Licensed classroom teachers who work directly with students in a classroom setting teaching grade-level or subject-matter appropriate classes;

(II) Certified tutors;

(III) Instructional facilitators;

(IV) Counselors; and

(V) Librarians.

(B) Be employed full-time within the reporting school district as one (1.0) full-time equivalent (FTE) as a measure of quantified, standardized employee workload.

(I) Employees with split assignments qualify as employed full-time when:

(1.) The combination of assignments are equivalent to one (1.0) FTE; and

(2.) All job assignments meet the requirements provided in subsection (iii) of this section.

(C) Hold valid National Board certification through the National Board for Professional Teaching Standards, and are actively employed at the time payment is generated by the district.

(iv) Non-qualifying positions under this section include, but are not limited to:

(A) District and school administrators;

(B) Nurses;

- (C) Paraprofessionals;
- (D) Library media aides;
- (E) Computer network technicians; and
- (F) Speech pathologists.

Section 14. Cash Reserves.

(a) A school district's committed, assigned and unassigned end-of-year general-fund fund balance as reported in the district's audited financial statements will be considered to be its operating balance and cash reserves for that year.

(b) A school district shall not transfer funds or accumulated reserves from its general fund to another fund to avoid including the amounts as state revenues under W.S. 21-13-310(a). Any amount transferred in violation of this subsection shall be state revenue under W.S. 21-13-310(a).

(c) District revenues received from settlements of prior protested twenty-five (25) and six (6) mill tax payments may be excluded from the cash reserve calculation for the fiscal year in which the payments were received.

(i) A district wishing to exclude a tax settlement from the cash reserves calculations shall submit a letter to the Department requesting exclusion within thirty (30) days after the end of the fiscal year in which the protest payment was received.

(ii) The letter shall include a certification from the county treasurer on the amount of the tax settlement receipt.

Section 15. At-Risk Data Used for the Funding Model. The data constituting a district's at-risk count shall be the unduplicated count of ELL students, FRL students and mobile students.

Section 16. Internal Consistency of Reports and Mathematical Integrity. The individual reports making up the foundation program report shall be operationally and mathematically consistent. The Annual District Report shall serve as the hub and master repository of district financial data. The other reports making up the foundation program report shall, where applicable, reconcile with the Annual District Report. Each school district superintendent shall review the individual reports making up the foundation program report for his or her district as appropriate and necessary before they are forwarded to the Department and, based upon his or her review, certify that, to the best of his or her knowledge and belief, the foundation

program report and its subparts are complete, accurate, and conform with all reporting requirements.

Section 17. **Retention of Foundation Program Reports.** Each school district shall maintain foundation program reports along with all supporting data in accordance with the retention schedule for school districts on file with the Wyoming State Archives office.

Section 18. **School Finance Audits.**

(a) Within the thirty (30) days provided by W.S. 9-1-513(c), a school district may request the Department review findings identified by the Department of Audit. A school district requesting a review shall do so in writing to the Superintendent of Public Instruction. The request shall contain:

- (i) The finding(s) made by the Department of Audit the district disputes;
- (ii) An explanation of why the district disputes the finding(s);
- (iii) The legal authority the district relies on;
- (iv) Changes in the amount the Department of Audit has determined should be repaid to the public School Foundation Program Account;
- (v) Any additional facts, information, or documents to support the district's position.

(b) The Superintendent of Public Instruction or a designee shall issue a decision as soon as reasonably practicable. The Department shall follow up the decision in writing and outline the basis for that decision.

(c) Upon receiving a final audit report and district response under W.S. 9-1-513(c) and described in subsection (a) of this section, the Department will issue a written order stating amounts to be recovered from or due to the school district.

(i) If the Department requires payment to the school district, the Department will issue payment no later than thirty (30) days after it issues the final order.

(ii) If the Department requires repayment by the school district to the public School Foundation Program Account, the district shall remit payment to the Department no later than thirty (30) days after receipt of the final order.

(d) Any order issued under this section is final agency action subject to judicial review in accordance with W.S. 16-3-114 and the Wyoming Rules of Appellate Procedure.

(e) If a school district petitions for judicial review, execution of the Department's order shall be stayed until final judicial resolution.