WDE401 – Reimbursable Special Education Expenditures for Data Submitted for School Year 2022-23

March 2023
Contents

Introduction .................................................................................................................................................... 4
WDE 401 Authority ........................................................................................................................................ 4
Collection Schedule ....................................................................................................................................... 4
Instructions .................................................................................................................................................... 5
Frequently Asked Questions .......................................................................................................................... 7
Introduction

The WDE401 Special Education Expenditures Report is completed by school districts in order to report all reimbursable special education costs for the previous fiscal year. The Wyoming Department of Education (WDE) Finance Unit and the Department of Audit review the WDE401 to ensure correctness in reporting and perform a crosscheck with the other School Foundation forms in an effort to ensure consistency in the district’s data. Due to the level of impact these data have on school districts, please ensure adequate time to complete the collection and review for accuracy, completeness, and sensibility. The WDE401 collection is meant to be used by WDE and district employees and is inaccessible to the general public.

This guidebook serves as the definitive instruction set for the data contained within the WDE401 data collection. District staff will be able to review and edit data before certifying the WDE401 collection. The WDE401 will be collected through the Data Collection Suite (DCS) system.

The Chapter 44 and WDE401 Allowable Costs Document (Allowable Costs Document) details allowable expenditures related to State of Wyoming Special Education reimbursements for students with disabilities. This document is based off of Chapter 44 Rules and allowable expenses within the WDE401 Special Education Reimbursement Collection. The Allowable Costs Document is intended to be an accessory to the WDE401 Guidebook to provide examples of what is and is not an allowable cost for reimbursement on the WDE401.

School Districts are required to submit a variety of data collections each year. The data collected by the WDE is critical and essential to the continual growth of Wyoming’s education system. Data are utilized in an array of fashions, which include (but are not limited to) funding models, Adequate Yearly Progress, and special education programs.

WDE 401 Authority

The authority that allows the WDE to collect data for the WDE401 collection is listed below:

- Wyoming Statute § 21-2-203
- Wyoming Statute § 21-2-501
- Wyoming Statute § 21-3-110(a)(v)
- WDE Rules and Regulations; Chapter 7

Collection Schedule

Collection Due Date: August 14, 2023
Collection Window: July 1, 2023 through August 14, 2023

It is highly recommended that each district uploads their data prior to the due date to ensure that data can be certified before the deadline.
Instructions
The WDE401 is a Microsoft Excel based collection that is submitted to the WDE for reimbursement by either completing and uploading the Excel form, or completing the webform application through DCS. Below are the data elements collected in the WDE401 and instructions therein. Expenses can only be reported once.

Expenditures Tab
The Expenditures tab captures all reimbursable expenditures with the exception of district employee salaries, benefits and time. Shaded fields consist of data that is automatically populated from a different tab or contains a formula and no data entry is required. For all other fields, enter dollar amounts in currency format and do not use special characters (i.e., $, %, or comma). Expenditures collected on this tab include: substitute teacher salaries and benefits, substitute aide salaries and benefits, purchased services (object 3xx), supplies and equipment.

Guidance for reimbursable expenditures is found in Chapter 44 specifically:
- Section 3(a), “The Department shall reimburse district expenditures for special education services that specifically and directly relate to a service or program provided pursuant to a student’s IEP and is in addition to those services and programs provided as general education to all students.”

Staff Tab
The Staff tab captures information on district employee’s salary, benefits and time. For benefits, districts need to work with their Human Resources department to determine percentages attributable for FICA, etc. In an effort to provide consistency between collections, the assignment codes on the WDE401 have been aligned with the assignment codes required by the WDE602 – WISE Fall School District Staff Member Collection and WDE652 – WISE Spring School District Staff Member Collection. Staff reported as special education on the WDE652 will be preloaded for the district(s) by August 1st of each year, unless the district(s) notify the collection steward that their WDE652 data has been completed early. The records can be added to, edited, or deleted. Enter dollar amounts in currency format and do not use special characters (i.e., $, %, or comma).

The special education job title Assignment Codes are as follows:
APE - Adaptive PE
RSA - Related Services Aide
SEA - SE Aide-Instructional
XAR - Arts
XAS - Alternate Content Standards (include Life Skills)
XAU - Audiologist
XCG - Civics and Government
XCL - Secretary/Clerical Staff
XCM - Case Manager, Non-Supervisory
XCO - School Counselor
XCS - Community Support Specialist
XDD - Educational Diagnostician
XDH - Deaf/Hard of Hearing Interpreter
XDN - Director, Non-Supervisory
XDS - Director, Supervisory
XEC - Economics
XEL - Elementary Grades
XEN - English
XES - ESY Administrator
XFC - Office Support Staff, Classified
XFL - Foreign Language
XFP - Office Support Staff, Professional
XGE - Geography
XHI - History
XHS - Hearing Screening Technician
XJB - Job Coach
XLA - Language Arts
XMA - Math
XOT - Occupational Therapist
XPS - Psychological Technician
XPT - Physical Therapist
XPY - School Psychologist
XRD - Reading
XSA - Speech Therapist Assistant (Special Education)
XSC - Science
XSN - School Nurse
XSP - Speech Pathologist
XSS - School Social Worker
XTA - Physical Therapy Assistant
XTC - Transition Coordinator
XTR - Certified Occupational Therapy Assistant (COTA)
XTU - Certified Teacher Tutor
XVS - Vision Screening Technician
XXB - Behavior and Emotional Disabilities; Cognitive Disability; Learning Disability; and/or Physical and Health Disability – Teacher not of record (only)
XXD - Deaf/Hard of Hearing – Teacher not of record (only)
XXV - Visual Disability – Teacher not of record (only)
XYN - Core and/or Non-Core Subjects – Teacher not of record (only)

Salary Chargeable to Special Ed:
- Salary should only be claimed for those staff who are directly involved in special education.
- In cases where a certified staff member splits duties between special education and general education (i.e., nurse, counselor, etc.) that staff member’s FTE should be less than 1 and be supported by “clear and continuous” documentation like a time and effort log.
- State funded bonuses through an extra appropriation should not be included in salary amounts.

Benefits Chargeable to Special Ed:
- Benefits claimed are only for those staff directly involved in special education; typical benefits include: retirement, health insurance, Social Security, Medicare, etc.
- Benefits funded through a separate appropriation (WDE109) are not allowed.
• For WDE109 claims, exclude both the employer and employee share. Claim only 12.69% of retirement contributions.
• Pursuant to W.S. 21-13-321(d), reimbursement expenditures for employee contributions to the Wyoming retirement system shall not exceed 5.57% and employer contributions 7.12%.

**Staff FTE:**

• Staff FTE is a measure of quantified, standardized employee workload. A calculated FTE of 1.0 means that a staff member is a full-time worker, while a FTE of 0.5 indicates that the staff member is half-time. To ensure statewide standardization and funding model alignment, calculation of FTE utilized at the state level is dictated in the WDE602/652 Guidebook. This is FTE for all classified and certified staff who work within the 175 day calendar year.

**esy Actual Hours Worked:**

• Should be actual hours worked with special education students and not include paid legal holiday hours; however, salary and benefits for holidays can be claimed.
• All ESY staff time (certified, classified & administrators) should be reported here (not in the FTE column) and as a separate record.

---

**Frequently Asked Questions**

1. Can the district upload one worksheet tab at a time so one person can be working on the webform while another is working in the excel form?
   a. No, the district has to upload the entire excel form. If a submission is started using the webform and then the excel form to that submission is uploaded, the webform will be overwritten with the excel form’s data.
   b. The district can download the excel form, complete the desired tabs, upload the excel form, select that submission from the forms tab and finish completing the WDE401 through the webform.

2. The district has uploaded an excel form and tried to correct errors in the webform but it won’t validate.
   a. If this happens, correct the errors in the excel form and then upload it again.

3. How much can the district claim for retirement on the WDE401?
   a. Pursuant to W.S. 21-13-321(d), the district can claim a total of 12.69% of retirement contributions made for staff claimed on the WDE401. If a staff member claimed on the WDE401 is a rehired retiree and the district is paying a “fee” for them, the district may claim the full amount for that retiree.
      i. To calculate the reimbursable retirement amount: multiply the wages claimed on the WDE401 by 12.69%.

4. What if the district has salary or benefits but no time to claim for a staff member who left the district early or adjustments were made after they left?
   a. WDE recognizes that adjustments happen after staff members leave. The district may report that staff member’s salary and/or benefits with a “0” for hours and FTE. You may also report negatives for salaries and/or benefits if needed.

5. The staff totals on the excel form don’t match the webform?
6. Why does ESY time need to be reported separately from regular school year time?
   a. ESY time is not considered part of a certified teacher’s FTE contract calculation in the Funding Model. To accurately account for time spent with students outside of the regular school year and not inflate the salary per FTE amounts, the district needs to report this time separately.

7. Who does the district contact with WDE401 questions?
   a. Contact Ashley Rooney at 307-777-6206 or ashley.rooney1@wyo.gov.

8. Who does the district contact regarding Usernames and Passwords?
   a. Contact the district’s WyEd administrator.
   b. If further help is needed, contact Susan Williams at 307-777-6252 or susan.williams@wyo.gov.