

Wyoming Department of Education

**RULES AND REGULATIONS FOR THE
SCHOOL FOUNDATION PROGRAM**

Chapter 8

Section 1. **Authority.** These rules are promulgated pursuant to the Wyoming Education Code of 1969, as amended (W.S. 21-2-202; W.S. 21-2-203; W.S. 21-3-117(a); W.S. 21-3-314; W.S. 21-13-101 through W.S. 21-13-335).

Section 2. **Applicability.** These rules pertain to criteria and standards for the School Foundation Program for Wyoming Public Schools. These rules become effective when signed by the Governor and filed with the Secretary of State.

Section 3. **Promulgation, Amendments or Repeal of Rules.** Any amendments to these rules shall become effective as provided by the Wyoming Administrative Procedure Act (W.S. 16-3-101 through 16-3-115).

Section 4. **Definitions.**

(a) The definitions in W.S. 21-13-101(a), 21-13-321(a), 21-13-330(f), and W.S. 21-15-109(a) apply to these rules.

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

(c) **Actual Site Acreage.** The site acreage amount that appears on the actual land’s title or deed, if possible. In the case the acreage amount doesn’t appear on land’s title or deed, the amount reported by the School Facilities Commission.

(d) **Case Manager.** For purposes of applying the requirements in Section 15(e)(iii) of these rules and regulations, 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.

(e) **Co-located School.** Two (2) or more schools, each with its own unique identifier, that exist within the same educational building.

(f) **Combined school.** Two (2) or more existing schools in a district which are joined together to form a single school as a result of one or more schools closing within a district.

(g) Data Correction. Corrections necessary to ensure model operation and current school year district payments are using the correct data supplied by school districts, other state agencies, and outside Department consultants to properly compute school foundation program payments to school districts as required by law.

(h) Days of Operation. Each school shall be in operation for at least 185 days unless an alternative schedule has been approved by the State Board, and shall conduct classes with a majority of teachers and students present for at least 175 days. Days used exclusively for registration, 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.

(i) Department. Wyoming Department of Education.

(j) English Language Learner (ELL) Student. For purposes of calculating the funding model at-risk count, any student on October 1 who:

(i) Is newly enrolled in the district **or** enrolled in the district after the state annual ELL assessment was given in the prior school year; **and** has been identified and evaluated by the district as being of limited English proficiency; **or**

(ii) Is returning to the district from the previous school year; **and**

(A) Took the state's annual ELL assessment in the prior school year and has not yet achieved the "proficiency" level (grades K-2) or the "transitional" level (grades 3-12); **or**

(B) Has achieved the "proficiency" level (grades K-2) or the "transitional" level (grades 3-12), but is in the first or second year of monitoring.

(k) Facility. A standalone or combination of a school building, office building, portable building, or warehouse building which is owned by the district and supports the delivery of the educational basket of goods or the educational programs necessary to meet State accreditation standards and federal laws.

(l) Format Change. Any change to the funding model that results in a different appearance or layout and maintains the integrity and functionality of the model.

(m) Foundation Program Report. 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 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.

(n) Foundation Program Review. 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.

(o) Free and Reduced Lunch (FRL) Student. For purposes of calculating the funding model at-risk count, any student within a school who is approved to participate in the free and reduced priced lunch program under the national school lunch program established by 42 U.S.C. 1751 et seq. and is enrolled in the school district on October 1.

(p) Funding Model. The spreadsheet adopted by the Wyoming State Legislature in Attachment "B" of 2006 Wyoming Session Laws Chapter 37 as modified by the Wyoming Legislature and the Department with technical and data corrections.

(q) Hospitalized or Homebound Students. Students who do not physically attend regular school sessions for more than one (1) week and receive instruction through a homebound program provided in accordance with W.S. 21-4-402.

(r) Membership. For purposes of counting and reporting Average Daily Membership (ADM), the appropriate inclusion of a student in a school's student accounting records for all or part of a day when the school is regularly in session, whether the student is physically in attendance or absent on that day.

(s) Mobile Student. . For purposes of calculating the funding model at-risk count, a student who is enrolled in any grade six (6) through twelve (12) in a school after October 1 and prior to a predefined snapshot date as determined by the Department.

(t) New School. A school that is assigned a unique identification number from the Department for reporting purposes, which starts a new Adequate Yearly Progress cycle, and is funded as a first year school in the Wyoming funding model.

(u) Part-time Student. A non-distance education student that is enrolled in fewer daily hours or periods than normally scheduled in the school they are enrolled.

(v) Reconfigured School. A school in which grades served has been changed from the previous school year with Department approval.

(w) Replacement School. A school in which a new building has been constructed for an existing school and grade configuration.

(x) School Day. For purposes of counting and reporting ADM, 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. However, the total number of hours for all school days, when accumulated over the 175-day pupil-teacher contact period required by W.S. 21-4-301 or the number of days required under an alternative schedule approved by the State Board, shall not be less than the minimum applicable number of hours established by the State Board in Chapter 22 of its rules and regulations.

(y) Site. A parcel of land that has been acquired by a district, that has one (1) or more facilities located on it, and is identified by the Wyoming School Facilities Commission by a site identification number.

(z) State Board. Wyoming State Board of Education.

(aa) Student Accounting. The process of enrolling students, taking attendance, appropriately withdrawing students and removing them from student accounting records, and maintaining accurate and verifiable computer-based or written records for the purpose of uniform and timely reporting of student attendance and membership statistics at each school district's school.

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

Section 5. Basis of Accounting. With the exception of those accounting operations necessary to properly compute a school district's operating balance and cash reserves under W.S. 21-13-313(e) and Section 16 of these rules and regulations, all school districts shall, for purposes of preparing the individual reports within the Foundation Program Report, utilize the cash basis of accounting. Any exceptions shall have prior approval of the Department.

Section 6. Responsibility of School Districts.

(a) Districts shall ensure their full compliance with the law or rules regarding timeliness, format, completeness and accuracy on all reports submitted to the Department.

(b) All foundation program reports required to be submitted to the Department by school districts by statute or rule and regulation shall include a statement by the district superintendent certifying that the information submitted is complete, accurate and in conformance with the reporting requirements.

(c) All foundation program reports shall be submitted by the district superintendent to the Department on or before the statutory date or a date determined by the Department. If a district superintendent fails to provide data or financial reports by the statutory date or a date determined by the Department, the district superintendent shall include an explanation as to the tardiness of the report.

(d) If a district superintendent submits, without good cause, a foundation program report that is tardy, incomplete, inaccurate or in an incorrect format, the State Superintendent of Public Instruction, through Department staff, shall advise the district's board of trustees of the non-compliance with reporting requirements and require the district's board to submit a plan to correct the non-compliance and prevent future instances of non-compliance. The plan shall be submitted to the Department by the district within thirty (30) days of receipt of the request from the Department and shall include the specific steps the district is taking to correct the non-compliance and prevent its reoccurrence.

Section 7. 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 one of the following events:

- (i) A new school opens and students are attending classes;
- (ii) A school closes and students are no longer attending classes (this does not apply to replacement schools); or
- (iii) Emergency conditions such as weather, utility failure, or safety conditions require the temporary closure of one or more schools for a half school day or more.

Section 8. School Reconfiguration Process for Purposes of Funding.

(a) A school district shall file an application with the Department requesting approval from the State Superintendent of Public Instruction to change a school's grade configuration for the next school year.

(b) Applications to modify a school's grade configuration for the upcoming school year shall be received by the Department no later than June 15 of each year.

(c) The application shall provide documentation verifying compliance with the district's facility plan on file with the School Facilities Commission (SFC) and with the criteria outlined in W.S. 21-13-309(m)(iv)(C), including:

- (i) Appropriate delivery of the required educational program;

(ii) Cost effectiveness of the modified grade configuration for the delivery of adequate educational services to students; and

(iii) Any extra ordinary circumstances related to the safe and efficient delivery of the educational program to students.

(d) The above criteria will be reviewed by the Department on an individual district basis and a decision will be rendered to the district no later than sixty (60) days following receipt of the request. A determination will be made on a case-by-case basis. 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 9. Minimum Attendance Taking Requirements. All Wyoming public schools shall take and record attendance to verify and to ensure accurate attendance and membership calculations. In all 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 to verify either half-day or full-day attendance. In middle schools, junior high schools, and high schools, attendance shall be taken each class period.

Section 10. Mathematical Calculation of Average Daily Membership (ADM).

(a) Each school shall meet both the 175-day pupil-teacher contact requirement (or, if less, the number of days required by an alternative schedule approved by the State Board) and the minimum applicable number of hours established by the State Board in Chapter 22 of its rules and regulations.

(b) The mathematical calculations on the WISE Attendance & Membership Report for purposes of computing the ADM for each school district, is derived by dividing the school's aggregate membership, including hospitalized or homebound students, for the period of time under aggregation by the actual number of days over which the aggregation occurred. The resulting calculation shall not exceed one (1) ADM. Student data used to report membership statistics shall be provided by each school's student information system. ADM calculations shall be carried out and rounded off to three (3) decimal places for the WISE Attendance & Membership Report and the Foundation Program Funding Worksheet.

(c) All Wyoming schools shall not include in their membership those students for whom the school district is no longer actively or prospectively providing appropriate instructional services. Examples include, but are not limited to, situations relative to students who:

(i) Withdraw from school;

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

- (iii) Do not attend a school in a Wyoming school district;
 - (iv) Transfer from one school to another within a district (the sending school shall cease to include the transferred student in its membership); or
 - (v) Move out of the area, or are otherwise no longer receiving appropriate district instructional services.
- (d) 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 district or in different districts.
- (e) Students participating in distance education courses from the resident district shall be included within the membership of the resident district, unless an agreement exists between the resident district and non-resident district in accordance with W.S. 21-13-330(h).
- (i) Distance education student membership shall be prorated at less than one (1.0) ADM if the number of distance education courses in which the student is enrolled are less than the regularly scheduled courses for that school, but the distance education membership may be combined with any non-distance education membership to result in a larger fractional ADM not to exceed one (1).
 - (ii) Distance education student membership shall be based on actual completion of milestones and computed as follows:
 - (A) For each course, the number of student days for the school shall be divided by the number of milestones specified in the student's Distance Learning Plan to compute the number of days each milestone is worth (e.g., if a course has 15 milestones and the school has 175 days, then each milestone is worth 11.67 days);
 - (B) For each course, the number of completed milestones shall be multiplied by the amount each milestone is worth to compute the number of days a student successfully completed (e.g., if a student completes 15 of 15 milestones, 11.67 multiplied by 15 equals 175; if a student completed 10 of 15 milestones, 11.67 multiplied by 10, equals 116.7);
 - (C) 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 175 days and the school offered 8 courses, the student's aggregate membership for that course would be 21.875);

(D) By student, the aggregate membership for each course shall be summed to compute the total student distance education aggregate membership and, if necessary, added to the student's non-distance education membership;

(iii) Each student's Distance Learning Plan detailing the completion of each milestone shall be maintained by the district to support attendance and membership records for distance education students.

(f) A school calculating aggregate membership for part-time students shall select one (1) of the following three (3) methods and apply that one (1) method to all part-time students in a school:

(i) Include in membership a student in attendance for a major fraction of a half school day (greater than 25 percent) as if he or she had completed a half school day. Include in membership a student in attendance for a major fraction of a school day (greater than 50 percent) as if he or she had completed an entire school day. ; or

(ii) 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); or

(iii) Calculate the ratio of hours in membership for the period of time under aggregation (regular or approved alternative schedule) to the total possible hours normally scheduled for the period of time under aggregation for the closest district-operated non-alternative school offering instructional services at the grade level of the student under consideration (e.g., a student in membership for 200 days in classes that provide 120 minutes (2 hours) per day of pupil-teacher contact time (i.e., 400 hours), and measured against a school that normally provides 1100 contact hours during the 200-day period would generate a $\frac{400}{1100}$ aggregate membership, or 0.364 ADM for the 200-day period).

(g) When school is dismissed for emergencies prior to the end of the school day, membership inclusion shall be allowed according to the following guidelines:

(i) Students in membership for a major fraction of a half school day (greater than 25 percent) shall be counted as one-half day in membership.

(ii) Students in membership for a major fraction of a school day (greater than 50 percent) shall be counted as one whole day in membership.

(iii) Kindergarten students in half-day sessions in membership a major fraction of their session or the equivalent amount of time shall be counted as if the entire session had been completed.

(h) Prior school year ADM shall be adjusted in the funding model in the following instances:

- (i) A new school opens,
- (ii) A district changes boundaries,
- (iii) A school's grades served are reconfigured, or

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

(A) 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 (h).

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

(C) This provision does not apply to:

(I) Co-located schools that combine to create a single school and the combination of the schools 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 or more schools that combine to create a single school and the combination of the schools 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 11. Corrections to the Funding Model.

(a) The Department shall make any necessary changes to the funding model according to the following processes:

(i) Technical corrections shall be implemented in the following manner:

(A) Evaluate suggested correction in consultation with school finance advisers and state agencies as necessary. If suggested correction is deemed necessary, then proceed with the following steps:

(I) Notify Department staff, Legislative Service Office, and outside school finance consultants;

(II) Document the correction on a Department technical correction form;

(III) Send corrected education resource block grant model to outside school finance consultants for review;

(IV) Request letter from outside school finance consultants certifying that the technical corrections made by the Department are in compliance with Wyoming law;

(V) Inform the School Finance Data Advisory Committee of the correction;

(VI) Notify all school districts in a memo format; and

(VII) Forward revised education resource block grant model to Secretary of State's office along with certification letter.

(ii) Data Corrections shall be implemented in the following manner:

(A) Evaluate suggested correction in consultation with Department staff. If suggested correction is deemed necessary, then proceed with the following steps:

(I) Notify Department staff, Legislative Service Office, and school finance advisers;

(II) Document the correction on a Department data correction form; and

(III) If data correction is made after the WDE-100 is released or while the statewide payment model is being created, notify district(s) affected.

(ii) Format changes shall be implemented in the following manner:

(A) Notify Department staff;

- (B) Document the change on a Department format change form; and
- (C) Print off a before and after worksheet to illustrate change(s) and attach to format change form.

Section 12. 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 Wyoming School Facilities Commission (SFC):

- (i) District sites and their associated site identification number, actual site acreage, and acquired date.
- (ii) District school building information, including:
 - (A) Actual gross square footage;
 - (B) Actual educational gross square footage;
 - (C) SFC allowable gross square footage;
 - (D) The year built; and
 - (E) The number of classrooms.

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

- (i) The site acreage that groundskeepers will be resourced upon shall be the lesser of the actual site acreage or the following SFC 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.
 - (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 that generates 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 13. Reimbursable Expenditures. In general, School Foundation Program reimbursement for school district expenditures incurred in a prior year shall be limited to those incremental costs relative to particular areas specified by law and for which funding is not already directly provided in the education resource block grant model. No reimbursement shall be provided for costs previously or simultaneously recovered elsewhere in the Wyoming school finance system.

Section 14. Student Transportation Reimbursement.

(a) Chapter 20, Rules for Cost-Based Block Grant Model Transportation Component, of the Department rules is hereby incorporated into these rules as applicable. In addition, the following applies to student transportation reimbursement under W.S. 21-13-320:

(b) 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.

(c) Personnel dealing with pupil transportation issues and operations full-time 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 such full-time involvement, is on file at the district office. Such affidavits shall be renewed annually and shall clearly reference the school year for which reimbursement is claimed.

(d) Reimbursement for bus and loading-zone aides shall be limited to those individuals otherwise qualified under Sections 14(a) or 14(b) above.

(e) No reimbursement for student transportation facility major maintenance shall be allowed under this Section.

Section 15. Special Education Reimbursement.

(a) Chapter 7, Special Education Rules Governing Services for Children with Disabilities, of the Department rules is hereby incorporated into these rules only as applicable. Chapter 7 rules remain in force and continue to apply to all areas of Special Education not specifically addressed in Chapter 8. In addition, the following applies to special education reimbursement under W.S. 21-13-321:

(b) 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 considered by the Department to be a state revenue under W.S. 21-13-310(a).

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

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

(i) Personnel providing full-time special education programs and services to children with disabilities 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 such full-time involvement, is on file at the district office. Such affidavits shall be renewed annually and shall clearly reference the school year for which reimbursement is claimed.

(ii) 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.

(iii) 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.

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

(e) 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. Reimbursement 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 utilized by special education staff and programs. However, supplies, equipment, and materials generally available to all students shall not be reimbursed under this section.

(f) Contracts for special education services shall be executed on Department approved forms, and the following requirements shall apply to such contracts:

(i) 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.

(ii) 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.

(iii) School districts offering special education programs and services through a case-management arrangement utilizing individuals other than district staff

shall develop a personal-services contract setting out and describing those case-management services provided by the case manager.

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

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

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

(vii) All contracts for services shall be subject to review by the Department.

(g) Each local 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.

Section 16. **Cash Reserves.**

(a) A school district's "operating balance and cash reserves," as that term is used in W.S. 21-13-313(e), includes all district general fund financial resources computed in accordance with Generally Accepted Accounting Principles as of the end of the fiscal year which are not legally obligated or otherwise restricted by law or regulation for expenditure on specific educational programs or facilities. Thus, a school district's unrestricted end-of-year general-fund fund balance as reported in the district's audited financial statements will normally 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 for purposes of avoiding inclusion of such amounts as state revenues under W.S. 21-13-310(a). Any amount so transferred shall be considered by the Department to be state revenue under W.S. 21-13-310(a).

(c) District's 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 per W.S. 21-13-313(e).

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

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

Section 17. **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 18. **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. As such, the other reports making up the Foundation Program Report shall, where applicable, achieve reconciliation 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 in conformity with all reporting requirements.

Section 19. **Retention of Foundation Program Reports.** The foundation program reports for each district, along with all supporting data, shall be maintained in accordance with the retention schedule for school districts on file with the Wyoming State Archives office.

