

Washington West SU - Accounting for Special Education in FY2017 (Updated 8/17/2016)

FY2017 Special Education Purchasing Procedures

With the centralization of special education expenses*, as required by statute, at the SU in FY2017 there are some changes to the purchasing procedures for special education expenses. *All expenses except Instructional Asst.'s

It is recommended that most expenses be processed through the requisition and PO process in Tyler. The process in Tyler is exactly the same as it is now, except for special education expenses for 16/17 you have to log into the Connection Group WWSU for 16/17 instead of your schools Connection Group for 16/17.

Instructions for Special Education Requisition and PO's In Tyler Infinite Visions

In order to process requisitions and purchase orders for special education expenses in your school, you have access to the WWSU special education expenditure/budget lines for your school. To access these special education expenditure lines you log into Tyler, select My Workflow and WWSU for the 16/17 fiscal year and login. *Note to get to the screen with the drop down box you may have to log off of workflow if the system brings you right into workflow bypassing the option to select WWSU for 16/17.*

I have used Moretown as an example below.

A screenshot of the iVisions Web Portal login interface. The page has a green header bar. Below it, there are two main sections: "USER INFORMATION" and "CONNECTION GROUP". Under "USER INFORMATION", there is a "User ID:" label and a text input field containing "dpierson". Under "CONNECTION GROUP", there are three fields: "Name:" with a dropdown menu showing "WWSUFY1617", "Fiscal Year:" with a text input field containing "2017", and "Description:" with a text input field containing "WWSUFY1617". A "Login" button is located at the bottom right of the form area.

Once you log on you have access to all of your school's special education accounts in WWSU and can proceed with the usual requisition and PO process using Tyler. You can print PO's and order per usual processes with your Administrators' signature.

Because you are in the WWSU Connection Group when processing special education expenses, not your schools, you may expect to be able to select a vendor you have used previously, but find it is not set up in the SU. If we need to set up the vendor in the SU, use the proposed vendor by selecting Vendor not found, and indicate the information in the appropriate tab, per the usual procedure.

Professional Development for special education teachers and SLP's would be charged to the special education professional development account and be approved by the building administrator per the usual professional development approval procedures.

To see your school's account numbers and the special education budget, select General Ledger and Transaction Inquiry/Account Detail and hit Apply. The listing that is generated is all your school's special education accounts in WWSU. Please call or email Accounting Manager, Angela Neill, if you would like a paper print out of your WWSU Special Education Accounts for 16/17.

If you do not see the expense you need, give Accounting Manager, Angela Neill a call, or e-mail.

| Account | Description | Account Type | Active | Budget Control Group | Budget | YTD Transactions | Balance | Encumbrance | Budget Balance | Pre Enc |
|-----------------------------------|----------------------------------|--------------|--------|----------------------|--------------|------------------|--------------|-------------|----------------|---------|
| 0145.042.10.211.1200.610.000.0000 | SPECIAL ED SUPPLIES | EXPENDITURE | ✓ | | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | \$2,500.00 | |
| 0145.042.10.211.1200.730.000.0000 | SPECIAL ED EQUIPMENT | EXPENDITURE | ✓ | | \$5,500.00 | \$0.00 | \$5,500.00 | \$0.00 | \$5,500.00 | |
| 0145.042.10.211.2140.340.000.0000 | SPECIAL ED GREEN MT BEHAVIOR SVS | EXPENDITURE | ✓ | | \$118,400.00 | \$0.00 | \$118,400.00 | \$0.00 | \$118,400.00 | |
| 0145.042.10.211.2160.302.000.0000 | SPECIAL ED OT SYS | EXPENDITURE | ✓ | | \$1,200.00 | \$0.00 | \$1,200.00 | \$0.00 | \$1,200.00 | |
| 0145.042.10.211.2700.519.000.0000 | SPECIAL ED TRANSPORTATION | EXPENDITURE | ✓ | | \$6,480.00 | \$0.00 | \$6,480.00 | \$0.00 | \$6,480.00 | |
| 0145.042.11.211.2140.300.000.0000 | EARLY ESSENTIAL ED EVALUATIONS | EXPENDITURE | ✓ | | \$800.00 | \$0.00 | \$800.00 | \$0.00 | \$800.00 | |
| 0145.042.11.211.2160.302.000.0000 | EARLY ESSENTIAL ED OT | EXPENDITURE | ✓ | | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | \$2,500.00 | |
| 0145.042.11.211.2190.303.000.0000 | EARLY ESSENTIAL ED PT | EXPENDITURE | ✓ | | \$4,400.00 | \$0.00 | \$4,400.00 | \$0.00 | \$4,400.00 | |
| 0325.042.50.226.2160.300.000.0000 | IDEA B - Contracted OT | EXPENDITURE | ✓ | | \$800.00 | \$0.00 | \$800.00 | \$0.00 | \$800.00 | |

Important Guidelines for Special Education Purchases

WWSU will make any and all required budget adjustments if purchases exceed budget in any line item in FY17. Please proceed with your necessary purchases associated with student IEP's, regardless of the budget and fiscal services at WWSU will review on a regular basis and update the budget projections accordingly. Please note you have access to all of your school's special education line items, plus line items funded by grants to WWSU as a whole, such as IDEA B, so the budget you see and account you are accessing can be accessed by all schools making purchases for items such as Evaluations, OT and PT under the IDEA B grant.

Pre-K/EEE expenses are not eligible for special education reimbursement revenue and must be accounted for separately from grade K through twelve expenses. If your school serves PK 3 or PK 4 students, all expenditures associated with services to these students must be charged to PK line items designated by an 11 in the grade level field. This is for OT, PT, Evaluation, etc. See below.

0145.042.11.211.2160.302.000.0000

Notes on Related Services – Evaluations, OT, PT, Behavior Services, etc.

All contracted related service providers need to be approved by the SU Director of Student Support Services, Donarae Dawson, and issued a letter of agreement, before providing services to students. A listing of approved contracted service providers will be issued before the start of the school year. A completed request form is required should your school wish to obtain services from a provider not on the approved list prior to using them. The recommendation is to process a requisition to encumber the estimated amount that will be paid to the service provider for each type of service where possible.

Contracts and Out of District Tuition

All contracts for Behavioral Interventionists and Out of District Tuition need to be approved by the SU Director of Student Support Services, Donarae Dawson. Donarae will work with the appropriate administrator to obtain the

contract and/or tuition agreement which requires her signature. Donarae will provide the contract to WWSU fiscal services who will note the GL accounting code on the contract and the contract document will be forwarded on to each school. School Administration is required to enter a requisition for the Behavioral Intervention and/or Tuition Agreement for the fiscal year and attach the contract in Tyler to the requisition.

Contracts for Behavioral Interventionists or for tuition will be sent directly to the building Administrator or HU Director of Special Education, for verification, approval and GL coding. Next the contracts need to be forwarded to Donarae Dawson, WWSU Director of Student Support Services for final approval and signature. The procedure is:

Placement Decision/BI Decision – Building Administrator/Team with LEA present

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Note: Student services cannot start until the contract is correct and finalized

Contract received at school and School Administrator reviews contract with student IEP, verifies terms of contract according to the WWSU Director of Student Services checklist dated 08/03/2016. If Administrator is in agreement with all Contract terms then the Administrator signs the Contract, provides GL coding for the expense and creates a requisition for the total contract cost in Tyler. Attach contract to requisition as an attachment in Tyler.

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Contract is sent by the School Administrator to the WWSU Director of Student Services who reviews and provides final approval of the Contract. If the Contract is not approved, the Director of Student Services will inform the Administrator by sending the Contract back to the School Administrator with an explanation and notifies the WWSU Finance Director.

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After final approval by the WWSU Director of Student Services, the Contract is sent to provider and a copy kept on file at the SU

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Invoices can be sent to the school, approved and processed for payment through the usual board order procedure and in accordance with the contract, Requisition/PO and IEP. Refer to the Director of Student Services memo dated 08/03/2016.

Approving Special Education invoices for payment

Please follow the checklist provided by the Director of Student Services on 08/06/2016 for approving special education expenditures. The services must be in the student's IEP to be eligible for reimbursement. Signature on an invoice approving payment is indication that the administrator has verified the service is on the student's IEP for the date indicated. If a service is not on the student's IEP it will be reclassified to regular education and WWSU will seek full reimbursement from the school district.

WWSU Special Education Assessment billing to Schools in FY2017

WWSU will be paying all Special Education expenses for teachers, contractors, supplies, etc. through WWSU board orders. In order to provide WWSU with the necessary cash flow to pay these expenditures, WWSU will be billing each local school district the actual cost of special education expenses for that school district every two weeks. The billing will be a print out of the school district's special education expenditure line items in the WWSU accounting records.

WWSU will issue the billing notice every two weeks, and these notices will be processed as a special education assessment expense invoice in the school district's accounting records. We do not need school districts to set up a requisition or PO for the special education assessment expense due to the SU. A small advance to cover the first August payroll will be billed in early August as needed and reconciled in the final billing for the fiscal year to the school district.

Summary and Offer to provide any necessary training

The centralization of special education based on actual expenses at each school requires accounting for the expenses twice, at the SU level and then billing back to the school as an assessment which will take significant oversight. I am celebrating this is for only one year with the Act 46 merger vote.

We are here to answer questions and provide training one on one. Please contact Director of Finance, Michelle Baker, with any and all questions or to schedule training.