

# Memorandum

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**To:** Encumbrance Clerk  
**CC:** Superintendent  
**From:** Jo Anne Pool, Program Manager  
**Re:** Encumbrance of funds for special education due process hearing

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A special education due process request has been filed in your school district. School districts are required to pay for the cost of the special education hearings, including the payment for the hearing officer, court reporter, transcript fees and school district attorney fees. This packet of information has been assembled to assist your district in following appropriate accounting procedures.

Enclosed:

1. W-9 – Request for Taxpayer Identification Number and Certification
2. Hearing Officer Vitae with current information
3. Hearing official Pay Guidelines
4. Technical assistance document on encumbrance of funds.

If you have any additional questions, do not hesitate to contact this office.

**Special Education Resolution Center**  
**4825 S. Peoria, Suite 2**  
**Tulsa, OK 74105**

**(888) 267-0028 toll free**  
**(918) 712-9632**  
**(918) 712-9058 fax**

**<http://serc.okstate.edu>**