

## School Finance Hot Topics – July 9, 2025

### Early Childhood Programs Funding

Recent conversations with county boards of education regarding early childhood programs funding have revealed a pervasive misunderstanding statewide as to how these programs are to operate and the expectations among partners in early childhood program relationships. WVDE has been involved in numerous impasse situations related to funding that could have been avoided through communication and education among parties. In order to minimize future impasse situations, WVDE will be issuing specific guidance detailing the funding expectations among parties (BOEs and collaborative partners). **Attachment #1** provides an in-depth look at the material expected to be included in a memorandum disbursed from WVDE on this issue which includes an excerpt from WVBE Policy 2525, West Virginia's Universal Access to a Quality Early Education System, which details the financial aspect of operating early childhood programs.

### Save the Date

School Finance's annual Certified List Training will be held virtually via Microsoft Teams on Tuesday, August 19<sup>th</sup>.

### Updated CSBO List

See **Attachment #2** for the latest CSBO/Finance Contact list for the 2025-26 year. If you see any changes that need to be made (ex: updated extensions, missing credentials, etc.), please notify Uriah Cummings at [uriah.cummings@k12.wv.us](mailto:uriah.cummings@k12.wv.us).

### Annual Review of County Board Efficiency Analysis

The efficiency analysis is intended to provide county boards of education with a high-level summary and report of various aspects of the fiscal function of the board including unrestricted fund balance, excess levy data, per pupil expenditures, revenues by source, locally supported personnel, enrollment, and pupils per school. The data is presented on a 5-year trend in order for county board finance staff to analyze the data and review with county board leadership in order to make budgetary predictions and informed decisions based upon these predictions.

Specific notes related to the analysis are as follows:

- The financial data presented are generally obtained from audited financial reports.
- Actual employment data represents a snapshot of personnel employed as of October 1 of a given year.
- State and Federal grant funded positions are excluded from the personnel data.

- Available funds generated through a county board's excess levy, if applicable, may be utilized to cover personnel incurred beyond what is provided through state aid. This would be determined by language included in the county board's excess levy call and varies statewide.
- County boards of education had the ability to stabilize staffing numbers utilizing federal ESSER funds which may skew the results of the report for impacted fiscal years.
- PEIA, FICA, and retirement expenditures are included along with the county board's average contracted salary in order to compute the cost estimate reported as the total cost for over-formula and locally funded positions.
- County boards of education are provided funding for personnel on an average basis in consideration of the state minimum salary tables; however, county boards of education who choose to provide a local salary supplement beyond the state minimum will be paying for those overages out of discretionary/excess levy funds as well, including those personnel considered funded "within the formula." This information is not shown in the schedule but should be considered.
- Extended contracts for professional personnel are not considered within the analysis. The cost of funding all contracted days exceeding 200 is to be borne by the county board of education and is in addition to the cost estimate reported as the total cost for over-formula and locally funded positions. This information is not shown in the schedule but should be considered.

## **Account Coding of Facilities Acquisition and Construction (Program/Function X4)**

Facilities acquisition and construction consist of activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

WVDE has found numerous instances of building improvements and other construction-type expenditures being coded to program function codes X26 and X27. The appropriate account code structure for these expenditures is X47 Building Improvements.

### **X47 Building Improvements.**

**X4711 *Building Improvements.*** Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

**X4712 *Building Improvements – Bus Refueling/Recharging.*** Activities concerned with building additions and with installing or extending service systems and other built-in equipment related to the refueling/recharging of buses.

By not accounting for these expenditures in the appropriate program/function code, applicable LEAs are inadvertently defrauding the State. CSBOs must provide expenditure coding training to applicable staff responsible for coding these types of expenditures in WVEIS to ensure compliance. Further, LEAs must review fiscal year 2025 expenditures to determine compliance and to ensure fiscal year 2027 funding for operation of facilities and transportation are not inflated.

## Charging Tuition/Fees for HOPE Students vs. Other School Choice Students

### 2.2.a. Hope Scholarship Tuition

In accordance with W. Va. Code §18-31-8(f), county boards and charter school governing boards **shall** charge tuition to Hope Scholarship students who enroll for services, including individual academic classes and extracurricular activities, in a public school within the school district. Hope Scholarship students who enroll for services part-time in public school shall not be included in net enrollment for state aid funding purposes. The enrollment status cannot be greater than .5 FTE. The tuition rate for enrollment in individual academic classes shall be the pro rata share of a Hope Scholarship student's annual scholarship. This shall be calculated by comparing the number of contact minutes to be earned in the course of the school term to that of a full-time student. Consequently, the tuition rate to be charged for individual academic classes will vary annually due to the fact that the Hope Scholarship amount is based upon the prior year statewide average state aid per pupil. School districts shall establish policies addressing procedures for charging tuition to Hope Scholarship students for enrollment in individual academic classes and to establish reasonable and necessary tuition charges for Hope Scholarship students who participate in extracurricular activities.

### 2.2.b. Home School and Private School Interscholastic Athletic and Other Extracurricular Activity Fees

In accordance with W. Va. Code §18-2-25, applicable LEAs **may** charge reasonable fees to students to cover the costs of participation in interscholastic athletic events and other extracurricular activities. If the applicable LEA chooses to charge participation fees to these students, it is recommended that applicable LEAs develop a local policy detailing the fee structure to be charged to applicable students.

### 2.2.d. Public Charter School Interscholastic Activity Tuition

In accordance with WVC §18-5G-3(b), public charter school students are eligible to participate in state-sponsored or district-sponsored athletic and academic interscholastic leagues, competitions, awards, scholarships, and recognition programs for students, educators, administrators, and schools to the same extent as noncharter public school districts. If a public charter school does not sponsor an extracurricular athletic and/or academic interscholastic activity for the students enrolled in the public charter school, the public charter school students may participate on the same basis as other public school students in those activities that are sponsored by the noncharter public school district serving the attendance area in which the student resides.

The noncharter public school district **has the authority to** charge a public charter school student tuition for academic interscholastic participation on a pro rata basis based upon the noncharter public school district's current year state aid per pupil amount. This shall be accomplished by comparing the number of contact minutes to be earned in the course of the school term to that of a full-time student. The noncharter public school district has the authority to charge a public charter school tuition for athletic interscholastic participation based on a fee schedule established by local policy. The fee schedule must consider the cost of participation for all other student athletes.

## **Solar Power Purchase Agreements**

A Solar Power Purchase Agreement (PPA) is a financial agreement in which a developer installs, owns, and operates a solar energy system on a customer's property, and the customer agrees to purchase the electricity generated by the system at a predetermined rate for a specified period, generally up to twenty years or more. Typically, multi-year agreements would be prohibited by WVBE Policy and W. Va. Code §11-8-26 due to the fact that the agreement is obligating future levies of the board. However, a WV Attorney General Opinion was issued in 1959 that stipulates a levying body as the authority to contract for electricity for a period of more than one year. While PPAs were non-existent when the AG Opinion was issued, WVDE legal counsel has determined that the opinion is applicable to these situations. Consequently, county boards have the authority to enter into PPAs.

**Please note that this guidance shall not be viewed as the WVDE showing support of PPAs or a particular vendor. County boards must determine the fiscal impact of entering into PPAs locally.**

## **Staff Development Councils**

**Professional Personnel Staff Development Councils** (WVC §18A-3-8): LEAs are required to make available to professional personnel staff development councils each year an amount equal to one-tenth of one percent of the allowance provided under Step 1 of the Public School Support Program. This amount must be budgeted for staff development activities under Project Code 08Y1X, Object Code 844, Reserved for Staff Development Councils. Amounts not expended from previous years must be re-budgeted for this purpose when the supplemental budget carryover requests are submitted.

Each county professional staff development council shall consist of between nine and fifteen members at the discretion of the county superintendent based on the size of the county. Applicable staff must be equitably pulled from all major school levels and program types (vocational, special education, specialized services, etc.) The councils have final authority to propose staff development programs for their peers based upon an analysis of the individual and collective needs of the schools of the county as indicated by their strategic plans. The county superintendent or a designee has an advisory, nonvoting role on the council. At the end of each fiscal year, the council shall report to each faculty senate chairperson the amount of funds carried over into the next fiscal year.

**Service Personnel Staff Development Councils** (WVC §18A-3-9): County boards of education are required to make available to service personnel staff development councils each year an amount equal to one-tenth of one percent of the allowance provided under Step 2 of the Public School Support Program. This amount must be budgeted for staff development activities under Project Code 08Y2X, Object Code 844, Reserved for Staff Development Councils. Amounts not expended from previous years must also be re-budgeted for this purpose when the supplemental budget carryover requests are submitted.

Service personnel staff development council are to be comprised of representation from the various categories of service personnel employment. Nominations of service personnel to serve on the county service personnel staff development council may be submitted by the six groups, as defined in 18A-1-1(e) (secretarial, custodial, maintenance, transportation, school lunch and aides) of the district to the county superintendent who shall prepare and distribute ballots and tabulate the votes of the counties service

personnel voting on the persons nominated. Each county staff service personnel development council shall consist of two employees from each category of employment, one of whom shall be elected as chairperson by the staff development council members.

The councils have final authority to propose staff development programs for their peers based upon rules established by statute and the council on service personnel education. The county superintendent or a designee has an advisory, nonvoting role on the council.

## **Staff Development and the Fair Labor Standards Act**

In response to several questions received recently regarding staff development activities for professional and service personnel in relationship to the requirements of the Fair Labor Standards Act (FLSA), the following information is provided:

1. There are not any state statutes or regulations that require county boards to schedule all staff development activities for professional or service personnel within the employees' employment terms, however, because of FLSA requirements some county boards may have to change the way that they have allowed CE training to be obtained in the past, especially if they cannot afford to incur additional salary costs.
2. There are two FLSA requirements related to this issue. The first requires that employers compensate non-exempt employees (normally service personnel) at least minimum wage for every hour worked during each workweek. This includes the attendance of conferences, workshops, lectures, meetings, etc. that are required by the employer, or are considered to meet continuing education requirements, even if the employee volunteers to attend the activity on his/her own initiative.
3. The attendance at these types of activities may be considered as non-compensable time if it is outside of the employee's regular working hours, the activities are not related to the employee's job, and the employee does not perform any productive work for the employer during attendance. For example, attendance at an association meeting or conference outside of the employee's regular working hours could be considered to be non-compensable time.
4. The second FLSA requirement is that all non-exempt employees who works in excess of 40 are to be compensated for all hours worked in excess of 40 hours at 1 ½ times their regular rate of pay, either in actual pay or in compensated time off.
5. Therefore, according to the FLSA, service personnel who are allowed to attend staff development conferences related to their jobs outside of their employment terms must be paid for those days at least at the federal minimum wage. WVC 18A-4-8(c) takes it a step further and requires county boards to pay service personnel who are employed in the same classification for more than the 200-day minimum employment term at the same rate of pay for the additional days as that paid for the minimum 200-day employment term.
6. Exempt employees (normally professional personnel) are exempt from all provisions of the FLSA, including both of the requirements discussed above.

7. If a county board allows non-exempt employees to obtain the training during a workweek that is within their employment term, for example in the evenings or on week-ends during the school term, then the board must determine whether the employee worked in excess of 40 hours including the additional hours spent attending the CE training during that workweek. That is why time sheets are so important and that all non-exempt employees must be required to complete them.

8. If the total hours do not exceed 40, then depending on a board's local wage and hour policy, the employee may be or may not be compensated for the additional hours worked, say between 36 hours that the employee is normally scheduled to work and the 40 hours worked during this particular week. Boards may consider every employee's work week to be 40 hours, regardless of the number of hours scheduled each week. If the policy requires that the employee be compensated for the additional hours, then the compensation is hour for hour and can be paid in additional pay or comp time off, if the employee has agreed to this in advance. On the other hand, if the total hours worked during the week exceed 40, then as discussed above, according to the FLSA, the compensation must be at 1 ½ times the employee's regular rate.

9. In either case the board can provide comp time off instead of additional pay, but again if the hours worked during any workweek exceed 40, then the comp time off must be at 1½ times the number of hours worked in excess of 40. For example, if the employee normally works 40 hours every week and works 44 hours during a particular workweek, the comp time off must be 6 hours.

10. Regarding the attendance of continuing education activities on a Saturday or Sunday during the employment term, it is the opinion of this office that the requirements of WVC 18A-4-8(e) do not apply in situations where the employee volunteers to attend the activity on his/her own initiative. Conversely, the requirements do apply if the employer requires an employee to attend the continuing education activity. The requirements discussed in WVC 18A-4-8(e), which are that an employee whose regular work week is scheduled from Monday through Friday and agrees to perform any work assignments on a Saturday or Sunday be paid for at least one-half day of work and an employee who works more than 3 ½ hours be paid for at least a full-day of work, are related to work assignments initiated by the employer.

11. Also, regarding the minimum employment term, since the county boards are required to prepare and submit their school calendars to the State Board for approval each year, and those calendars specify the beginning and ending dates of the minimum employment term for employees, as well as the minimum instructional term for students, county boards cannot adopt minimum employment terms that differ for each employment classification.



## WV Universal Pre-K Funding



1

## WV Pre-K: Implementation Timeline

### 2002

West Virginia legislature passed W. Va. Code §18-5-44. This law requires the West Virginia Board of Education, in collaboration with the Secretary of West Virginia Department of Human Services, ensure that every four-year-old and three-year old with an IEP has access to a high-quality Pre-k by 2012-13.

### 2005

West Virginia Board of Education Policy 2525 was developed by early childhood stakeholders from across the state to ensure support and strengthen the quality of WV Pre-k and the collaborative process.

### 2008

The WVDE changed the rules for WV Pre-k funding calculations to ensure children in various settings were funded equally and equitably, regardless of type of collaboration or setting.

### 2012

WV Pre-K available to all four-year-olds and three-year-olds with IEPs in every county.

2

## WVBE Policy 2525 Key Goals

### Collaboration

- Collaboration at the state level to support integrating different policies and regulations.
- To support counties in the effort to maximize existing resources, 50% of the classrooms are to be collaborations with community partners.
- In the beginning, county teams were required to submit annual plans based on the state pre-k policy.
- Today, an addendum must be submitted by county pre-k core teams to make any changes of substance.



3

## Program Oversight



Collaborative contracts must include provisions for program oversight and protocols to address concerns or issues that arise among partners and within the team.



Program oversight must be defined in the contracts between the community program and the county board of education. These include, but are not limited to, staff evaluation and discipline, health, and safety concerns, communication process, and impasse procedures.



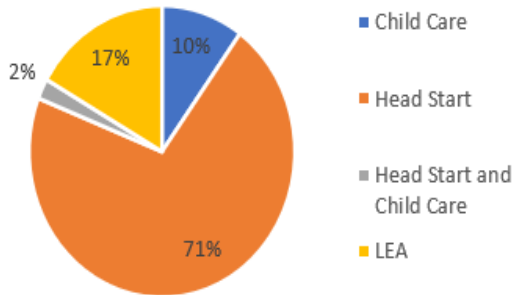
Protocols should be specified within collaborative agreements of each participating WV Pre-K program. Teams must consider the roles of each partner and classroom administrators when developing and implementing a program oversight protocol.



4



## WV Universal Pre-K Collaboration Rates SY 2024



83%

5

## Funding

### WV Code §18-5-44. Early childhood education programs.

(b) For the purposes of this section beginning in the school year 2018-2019, an "early childhood education program" means a program created under this section for children who have attained the age of four prior to July 1 of the school year in which the children enter the program.

(u) After the school year 2012-2013, on or before July 1 of each year, each county board shall report the following information to the Secretary of the Department of Human Services and the state superintendent:

(1) Documentation indicating the extent to which county boards are maximizing resources by using the existing capacity of community-based programs, including, but not limited to, Head Start and child care; and

▪ (2) For those county boards that are including eligible children attending approved, contracted community-based programs in their net enrollment for the purposes of calculating state aid pursuant to article nine-a of this chapter, documentation that the county board is equitably distributing funding for all children regardless of setting.



6

## Funding

- Each county board of education shall enroll WV Pre-K children in community classrooms and generate funding through the school aid funding formula. Funding generated through community classrooms should be invested into those programs providing quality early education services and local infrastructure to support WV Pre-K classrooms. Guidance is provided by the WV Pre-K Steering Team on collaborating with community programs and includes information on funding, contracts, and budgets.
- The county board of education shall provide sufficient assistance/funding to a collaborative community partner to enable the partner to offer services that meet this policy at no cost to parents and at no deficit to the program. In calculating costs and resources, the county collaborative team should consider a number of issues and costs, such as personnel, facilities, materials and equipment, curriculum, needed improvements, and professional development.
- WV Pre-K classrooms that provide services to eligible children who can be counted in the school aid funding formula must provide those services at no cost to the parent/guardian of the children. Support for community programs to offer free public education shall be a part of the contract between the community partner and county board of education.



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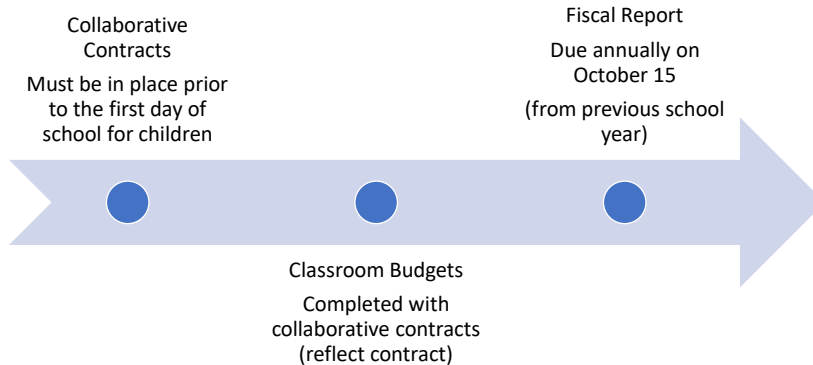
## Classroom Budget and Cost Allocation Worksheet

- A budget and cost allocation worksheet must be completed for each collaborative pre-k classroom as part of the collaborative contract to illustrate specific costs and allocations of contracts.
- Directly linked to the collaborative contract.
- Needs to be the most current form- can be found at <https://wvde.us/wp-content/uploads/2020/06/Collaborative-Classroom-Budget-Template-rev-3-2016.xlsx>.
- Instructions can be accessed at <https://wvde.us/wp-content/uploads/2017/12/06.-Collaborative-Classroom-Budget-and-Cost-Allocation-Worksheet-and-Instructions.pdf>.
- Must be completed, signed, and dated with collaborative contracts.



8

## Contracts, Budgets, and Fiscal Report



9

## WV Comprehensive Fiscal Report

### Due Annually on October 15

All county Pre-K Coordinators must submit a comprehensive universal pre-k fiscal report each year to reflect funding and resource contributions from all sources for the ***previous school year***. The fiscal report is completed in the ELRS under the district tab on the main page.

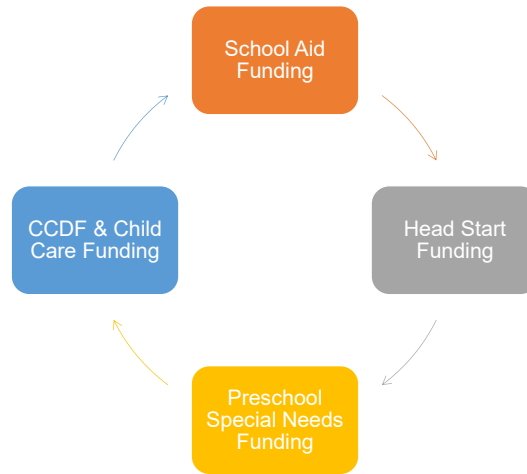
The fiscal report includes questions to determine total funding and resources utilized to implement each county pre-k program, **only as it relates to services for WV Pre-K eligible children who were actively enrolled in a WV Pre-K program**. The report includes the following categories to reflect the total contributions to the pre-k program:

- School Aid Funding
- Preschool Special Needs/IDEA Funds
- Title I
- Head Start
- School Building Authority
- TANF/Child Care
- Private
- Other (Must Specify)



10

## Blending and Braiding of Funding



11

**WV  
Universal  
Pre-K  
Today**

|   |                        |
|---|------------------------|
| <b>State Aid School Funding</b>                                   | <b>\$80,436,415.00</b> |
| <b>Non-Required Local Share</b>                                   | <b>\$2,499,819.00</b>  |
| <b>Federal Funding (Head Start, Special Education, TANF/CCDF)</b> | <b>\$52,254,236.00</b> |
| <b>Total</b>  | <b>\$135,190,470</b>   |

- Blended Funding Reported 2022-2023

12

## WV Universal Pre-K: Collaboration and Funding

### WV Code §18-5-44. Early childhood education programs.

(b) For the purposes of this section beginning in the school year 2018-2019, an "early childhood education program" means a program created under this section for children who have attained the age of four prior to July 1 of the school year in which the children enter the program.

(u) After the school year 2012-2013, on or before July 1 of each year, each county board shall report the following information to the Secretary of the Department of Human Services and the state superintendent:

(1) Documentation indicating the extent to which county boards are maximizing resources by using the existing capacity of community-based programs, including, but not limited to, Head Start and child care; and

(2) For those county boards that are including eligible children attending approved, contracted community-based programs in their net enrollment for the purposes of calculating state aid pursuant to article nine-a of this chapter, documentation that the county board is equitably distributing funding for all children regardless of setting.

### West Virginia Board of Education Policy 2525: West Virginia's Universal Access to a Quality Early Education System

#### **§126-28-4. County Collaborative Early Childhood Team.**

4.4.c. A budget and cost allocation worksheet must be completed for each collaborative pre-k classroom as part of the collaborative contract to illustrate specific costs and allocations of contracts.

#### **§126-28-19. Finance.**

19.1. Each county board of education shall enroll WV Pre-K children in community classrooms and generate funding through the school aid funding formula. Funding generated through community classrooms should be invested into those programs providing quality early education services and local infrastructure to support WV Pre-K classrooms. Guidance is provided by the WV Pre-K Steering Team on collaborating with community programs and includes information on funding, contracts, and budgets.

19.2. The county board of education shall provide sufficient assistance/funding to a collaborative community partner to enable the partner to offer services that meet this policy at no cost to parents and at no deficit to the program. In calculating costs and resources, the county collaborative team should consider a number of issues and costs, such as personnel, facilities, materials and equipment, curriculum, needed improvements, and professional development.

19.3. WV Pre-K classrooms that provide services to eligible children who can be counted in the school aid funding formula must provide those services at no cost to the parent/guardian of the children. Support for community programs to offer free public education shall be a part of the contract between the community partner and county board of education.

19.3.a. In child care, WV Pre-K is an enhancement to the regular program during the designated WV Pre-K hours. Since WV Pre-K under this policy is part of a free public education, parents/guardians shall only be charged for those hours outside the WV Pre-K designated time.

19.4. In addition to the resources provided to a WV Pre-K collaborative program, community programs participating as partners shall continue using federal and state funding available for these services such as Head Start and Child Care Development Fund monies supporting eligible children.

### **§126-28-18. Program Assessment and Continuous Quality Improvement.**

18.4. The county board of education, in collaboration with county collaborative partners, is required to submit WV Pre-K program data to the WVDE Office of Early Learning annually. The WVDE Office of Early & Elementary Learning will compile the information and provide a summary report to the Secretary of WVDHHR and the State Superintendent of Schools. The WV Pre-K program data will include at a minimum:

18.4.a. program data verification, including classroom information, submitted annually by October 15;

18.4.b. a comprehensive WV Pre-K fiscal report submitted annually by October 15; and

18.4.c. verification of the annual collaborative contracts and budgets signed and filed at the local county board of education, noting collaborative WV Pre-K classrooms for the upcoming school year to continue to document maximization of resources through the collaborative model, submitted prior to the first day of children's attendance.

**COUNTY BOARDS OF EDUCATION, ESCs, MCVCs, and Public Charter Schools  
TREASURERS/CHIEF SCHOOL BUSINESS OFFICIALS/FINANCE CONTACTS  
FOR THE 2025-26 YEAR**

**COUNTY BOARDS OF EDUCATION  
CENTRAL SCHOOL BUSINESS OFFICIALS**

| <u>County</u> | <u>Treasurer/CSBO, &amp;<br/>Other Finance Officers</u> | <u>Email Address</u>          | <u>Telephone Number</u>         |
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| Pleasants     | Jennifer Hupp, CPA                                      | jlhupp@k12.wv.us              | 304-684-2197                    |
| Pocahontas    | <b>Sarah Hamilton</b>                                   | <b>sehamilton@k12.wv.us</b>   | <b>304-799-4505 (Ext. 2225)</b> |
| Preston       | Katrina Kerstetter, Esq.                                | katrina.kerstetter@k12.wv.us  | 304-329-0580 (Ext. 224)         |
| Putnam        | Chris Campbell, CPA, SFO                                | scampbel@k12.wv.us            | 304-586-0500 (Ext. 1114)        |
|               | Laura Pauley, CPA                                       | lepauley@k12.wv.us            | 304-586-0500 (Ext. 1113)        |
| Raleigh       | Darrin Butcher, CPA                                     | rbutcher@k12.wv.us            | 304-256-4500 (Ext. 3314)        |
| Randolph      | Brad Smith  | brrsmith@k12.wv.us            | 304-636-9150 (Ext. 155)         |
| Ritchie       | Lori Wells, MBA   | lrwells@k12.wv.us             | 304-643-2991 (Ext. 102)         |
| Roane         | Ann Hardman   | aboggs@k12.wv.us              | 304-927-6403                    |
| Summers       | Kayla Kincaid   | kayla.kincaid@k12.wv.us       | 304-466-6000 (Ext. 1104)        |
| Taylor        | Jonathon Dolan  | jonathon.dolan@k12.wv.us      | 304-265-2497 (Ext. 1115)        |
| Tucker        | Tracy Brenneman, MPA,<br>CPA                            | tlteets@k12.wv.us             | 304-478-2771 (Ext. 1233)        |
| Tyler         | Jeff Davis, M. Ed.                                      | jfdavis@k12.wv.us             | 304-758-2145                    |

**COUNTY BOARDS OF EDUCATION, ESCs, MCVCs, and Public Charter Schools  
TREASURERS/CHIEF SCHOOL BUSINESS OFFICIALS/FINANCE CONTACTS  
FOR THE 2025-26 YEAR**

| <u>County</u> | <u>Treasurer/CSBO, &amp;<br/>Other Finance Officers</u> | <u>Email Address</u>     | <u>Telephone Number</u>  |
|---------------|---|--------------------------|--------------------------|
| Upshur        | Sarah Wills   | sbwills@k12.wv.us        | 304-472-5480             |
| Wayne         | Jeb Ryder   | jeb.ryder@k12.wv.us      | 304-272-5116 (Ext. 307)  |
| Webster       | Tammy Holcomb   | tholcomb@k12.wv.us       | 304-847-5638 (Ext. 2202) |
| Wetzel        | Jeff Lancaster, MBA                                     | jlancast@k12.wv.us       | 304-455-2441 (Ext. 129)  |
| Wirt          | Karen Cummings, CPA                                     | kcumming@k12.wv.us       | 304-275-4279 (Ext. 14)   |
| Wood          | Kaylee Litman   | kaylee.litman@k12.wv.us  | 304-420-9663 (Ext. 161)  |
| Wyoming       | Melinda Church  | melinda.church@k12.wv.us | 304-732-6262             |

**EDUCATIONAL SERVICES COOPERATIVES**

| <u>Agency</u>  | <u>Chief Financial Off.</u> | <u>Email Address</u> | <u>Telephone Number</u>   |
|--|-----------------------------|----------------------|---------------------------|
| Eastern Panhandle<br>Instructional Cooperative (EPIC)      | Jim Butts, CPA              | jvbutts@k12.wv.us    | 304-267-3500 (Ext. 13219) |
| Southern Educational<br>Services Cooperative (SESC)        | Darrin Butcher, CPA         | rbutcher@k12.wv.us   | 304-256-4500 (Ext. 3314)  |
| Mountain State Educational<br>Services Cooperative (MSESC) | Kim Parsons                 | ksparson@k12.wv.us   | 304-766-0011              |

**MULTI-COUNTY VOCATIONAL CENTERS  
CHIEF FINANCIAL OFFICERS**

| <u>Agency</u>    | <u>Chief Financial Off.</u>     | <u>Email Address</u>   | <u>Telephone Number</u> |
|------------------|---------------------------------|------------------------|-------------------------|
| James Rumsey     | Jim Butts, CPA                  | jvbutts@k12.wv.us      | 304-267-3500            |
| Calhoun-Gilmer   | Sarah Tingler                   | smtingler@k12.wv.us    | 304-354-7011 (Ext. 321) |
| South Branch     | Tony Oates                      | aoates@k12.wv.us       | 304-257-1011 (Ext. 10)  |
| United Technical | Whitni Kines, CPA, CPFO,<br>MPA | whitni.kines@k12.wv.us | 304-326-7344            |
| Roane-Jackson    | Laura Matheny                   | lmatheny@K12.wv.us     | 304-372-7300 (Ext. 11)  |
| Mid-Ohio Valley  | Jennifer Hupp, CPA              | jlhupp@k12.wv.us       | 304-684-2197            |
| Fred Eberle      | Sarah Wills                     | sbwills@k12.wv.us      | 304-472-5480            |

**MULTI-COUNTY VOCATIONAL CENTERS  
FINANCIAL SECRETARIES**

| <u>Agency</u>    | <u>Financial Secretary</u> | <u>Email Address</u>      | <u>Telephone Number</u> |
|------------------|----------------------------|---------------------------|-------------------------|
| James Rumsey     | Dianna Blake               | dlblake@k12.wv.us         | 304-754-7925            |
| Calhoun-Gilmer   | Shannon Butcher            | shannon.butcher@k12.wv.us | 304-354-6151            |
| South Branch     | Julie Hansrote             | jhansrote@k12.wv.us       | 304-257-1331            |
| United Technical | Robin Haught               | robinhaught@k12.wv.us     | 304-326-7584            |
| Roane-Jackson    | Terri Reichard             | treichar@k12.wv.us        | 304-372-7335 (Ext. 105) |
| Mid-Ohio Valley  | Teresa Knight              | teresa.knight@k12.wv.us   | 304-684-2464            |
| Fred Eberle      | Julie Burns                | julie.m.burns@k12.wv.us   | 304-472-1259            |



**COUNTY BOARDS OF EDUCATION, ESCs, MCVCs, and Public Charter Schools  
TREASURERS/CHIEF SCHOOL BUSINESS OFFICIALS/FINANCE CONTACTS  
FOR THE 2025-26 YEAR**

**PUBLIC CHARTER SCHOOL  
FINANCE CONTACTS**

| <u>Public Charter School</u>  | <u>Financial Contact</u> | <u>Email Address</u>          | <u>Telephone Number</u> |
|-------------------------------|--------------------------|-------------------------------|-------------------------|
| Clarksburg Classical Academy  | Xiaofei Pei              | xpei@accelschools.com         | 240-506-1643            |
| Eastern Panhandle Prep        | Xiaofei Pei              | xpei@accelschools.com         | 240-506-1643            |
| Virtual Prep Academy          | Ed DePersis              | edepersis@accelschools.com    | 703-861-1464            |
|                               | Stephen Narcisse         | snarcisse@accelschools.com    | 703-206-6287            |
| West Virginia Academy         | Suji Kwon                | suji.kwon@k12.wv.us           | 304-449-4375            |
| West Virginia Virtual Academy | Melinda Rodgers          | mrodgers@k12.com              | 724-602-8240            |
| WIN Academy                   | Cathy Aquino             | cathy.aquino@bridgevalley.edu | 304-734-6611            |

CSBO 26  
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