

# School Finance Hot Topics – Spring ASBO 2016

## Upcoming Events

- OSF “A Tale of Two Budgets” Summer Conference: July 12-14, 2016 at the Bridgeport Conference Center
- OSF Annual Certified List of Personnel Training: August 3, 2016 at the Bridgeport Conference Center

Registration links and hotel room block information will be released in late May 2016.

## Upcoming Deadlines

- Salary Certificates, including any changes to the salary tables, are due Friday, June 10, 2016.
- FY17 Original Budgets are due Monday, May 30, 2016.

## Medicaid Status Update

### *Provider Payment Notification Letter*

On April 25, 2016, all Medicaid providers in the State of West Virginia received a letter from Acting Commissioner Cynthia Beane from the WV DHHR Bureau for Medical Services (BMS). The letter indicated that due to the state’s financial situation, BMS would be “unable to process claims at the same consistent level that has been maintained.”

Per discussions with BMS, although the Medicaid payments made to county boards of education are entirely federal funding, the current claims payment process will still result in potential delays in payments for the fee-for-service claims made by county boards of education. The current process utilized does not consider provider type or funding source and instead looks at the age of the claim and other factors to determine which providers will receive payment. Various media outlets are reporting expected delays of only two weeks.

If the delays in payments result in a financial hardship for county boards of education, WVDE will ask BMS to explore a different claims payment process that will treat county school boards differently from all other Medicaid providers since no state funding is involved. BMS has indicated they will be willing to explore such a possibility if WVDE makes such a request.

Please notify WVDE if any payment delays result in a financial hardship for your county board of education so that appropriate action can be taken to address the situation further with BMS.

### ***Annual Cost Report***

All county boards of education should have received an email with Desk Review questions from PCG for the FY15 Annual Medicaid Cost Report. Initial responses to the Desk Review questions were due on May 3, 2016.

PCG has been unable to populate the total claims paid and the number of one-way paid trips in the cost reports because the data is not yet available from BMS. BMS developed custom queries from the Molina billing system to capture that data. WVDE asked two county boards of education to review the custom reports to ensure the reports were complete and accurate. The findings of one of the two county boards of education has been forwarded to BMS with notes of paid claims that are missing from the report. A review of a second county is underway. Based on the feedback from the county boards of education, the custom reports will be updated appropriately and finalized. PCG has indicated the turnaround should be rather quick once they receive the data from BMS, but we are unable to provide a definitive timeline for completion. Ideally the data will be available prior to June 30, 2016.

### ***Fingerprinting***

WVDE is still working with BMS, WVCARES, and Morpho Trust regarding the Medicaid fingerprinting requirements. The original deadline of August 31, 2016 has been extended indefinitely at this point. Once the process has been finalized, instructions will be provided to all county boards of education on the new deadline, options for a visit from the mobile fingerprint laboratory, best practice recommendations on who should handle the fingerprinting at the county level, etc.

### ***Quarterly Cost Report Claim Payments***

BMS has been unable to pay any of the Medicaid Administrative Claims (MAC) created through the quarterly Medicaid cost report process. Although the revisions to the state plan were approved in November 2014, the Centers for Medicaid and Medicare Services (CMS) have not yet approved the proposed implementation guide. Without an approved implementation guide, BMS is unable to pay any claims. As of late April, there was no word from CMS on an expected approval date, but BMS was going to follow-up with CMS on the status of the approval.

### ***Cost Settlement for 2004 – 2014***

Once the custom billing report needed for the annual cost report is finalized, the same report will also be used to do a cost settlement for fiscal years 2004 through 2014. Those are the years between the period that was audited by the federal government and resulted in the lawsuit that was ultimately decided in favor of BMS and the year when the official cost settlement process started. The cost settlement will be performed by PCG under their contract with BMS. Further information will be provided once a timeframe and process has been established.

## **Coding for Donated Foods**

In response to a question regarding the proper revenue source code for recording donated food revenue, the Office of School Finance noted that county boards of education appear to be using a

variety of codes for this purpose. Per review of the LEA Chart of Accounts, the proper revenue source code was determined to be the following:

04911 **For/On Behalf of LEA.** Commitments or payments made by the Federal Government for the benefit of the LEA, or contributions of equipment or supplies. Such revenue includes a contribution of fixed assets by a Federal government unit to the LEA and foods donated by the Federal Government to the LEA.

## **Carryover Budget Revisions**

As a reminder, when submitting carryover budget revisions in the WOW system, you must be sure to mark them as a carryover entry in order for the system routing to work properly. Failure to select carryover entry may result in the entry routing to the wrong WVDE program official, particularly if the carryover is for Fund 61.

## **Financial Statement Fund Balance Footnote**

During the review of the audited financial statements for the 2014-15 year, the Office of School Finance noted instances where the fund balance footnote indicated there were amounts either committed or assigned for “TBD” (to be determined). We are unaware of any instances when listing TBD would be a legitimate description for a commitment or assignment of fund balance. By the nature of those categories of fund balance, the local board should have taken action to set aside funds for a particular purpose. Even if the purpose is generic (such as future construction), it should still be more specific than simply saying TBD.

## **Legislative Update**

Below are summaries of selected bills that were passed during the 2016 Legislative Session. This list is not intended to be comprehensive of all legislation affecting public education. WVDE will publish the annual Green Book that contains the full list of legislation affecting public education.

- **SB 13 – Increasing penalties for overtaking and passing stopped school buses**

The bill modifies criminal penalties for illegally overtaking and passing a school bus. It also adds a section of code that allows a penalty to be assessed when the identity of the vehicle illegally passing a school bus can be identified, but the identity of the operator of the vehicle cannot. In such situations, when the license plate of the vehicle is known, it may be inferred that the operator was an owner or lessee of the vehicle for purposes of a probable cause determination. If this is the sole evidence against the owner, then the owner will only be subject to the fine and not subject to confinement.

- **SB 146 – Establishing instruction standards for early childhood education**

This legislation changes the mandatory 5-day Pre-K requirement that would have gone into effect for the 2016-17 school year. The legislation now requires that early childhood programs provide at least 1,500 minutes of instruction per week and at least 48,000 minutes of instruction per school year. County boards of education will be able to choose between the historical 4-day Pre-K offerings and a 5-day week depending on the needs in their county.

- **SB 459 – Requiring county boards of education to pay tuition to Mountaineer Challenge Academy**

The bill requires county boards of education to pay tuition to the Mountaineer Challenge Academy for each student graduating from the academy with a high school diploma that resides in the county board’s district. Tuition is defined in the bill as an amount equal to seventy-five percent of the amount allotted per pupil under the school aid formula.

- **HB 4461 – Relating to School Building Authority School Major Improvement Fund eligibility**

Currently, to be eligible for a Major Improvement Fund award from the School Building Authority (SBA), each county board of education must have expended in the previous year an amount of county moneys equal to or exceeding the lowest average amount of money included in the county board’s maintenance budget over any three of the previous five years and must have budgeted an amount equal to or greater than the average in the current fiscal year.

The bill eliminated the strict formula and instead requires county boards of education to provide annual school facility maintenance expenditure data to the SBA, which shall be jointly reviewed by the SBA and the West Virginia Department of Education Office of School Facilities and Transportation to assist the authority in its determination of the most meritorious projects to be funded through the School Major Improvement Fund.

- **HB 4566 – Relating to school personnel**

The bill makes several changes related to various personnel-related statutes, including but not limited to the following:

- Provides counties with greater flexibility by extending the date on which counties may terminate, RIF or transfer teachers/professional staff and service personnel. Moves the previous March 1 deadline to May 1; however, nothing prohibits counties from continuing to use the earlier deadline
- Changes the date from March 1 to April 1 for written notification to school personnel who may be considered for transfer and also allows that the date for hearings can be held on or before May 1 (previously April 15)
- Changes the March 1 date to on or before May 1 to permit assignment of teachers or service personnel when unforeseen actual student enrollment in a grade level program changes

- Moves the date from January 15 to March 1 for a teacher to provide notice of retirement and be eligible for \$500 early notification compensation. Also changes the date from February 1 to March 1 for any service personnel or other professional employee who is not a teacher to be eligible for the \$500 early notification compensation
- Requires the WVDE to report the disqualification status of teachers who violate the law to the National Association of State Directors of Teacher Education Certification (NASDTEC) data base
- Creates new 18A-2-7b that deals with limitations on voluntary transfer of school employees to posted vacant positions after the twentieth day prior to the beginning of the instructional term. New language removes similar language from previous 18A-4-7a and 18A-5-8
- Requires the State Board to review, and if needed, update the competency tests for service personnel at least every five years

## Teacher in Residence

There have been several recent questions regarding the Teacher in Residence (TIR) program allowed under WVC §18A-3-1(e). This program, which was established during the 2012 Legislative Session, allows institutions of higher education to create a program option in conjunction with a county which would allow candidates to complete their student teaching experience as the teacher of record in cases where significant teacher shortages exist. The TIR is not a regularly employed teacher of the county, but receives a stipend of no less than 65% of the state aid funding due to the county for the teacher-in-residence.

Although statute clearly indicates that the TIR is not a regularly employed teacher of the county, the individual is still an employee for all IRS reporting purposes, including the Affordable Care Act (ACA). Because the TIR is scheduled to work more than 30 hours per week, the TIR should be offered PEIA coverage to meet ACA requirements (even though they would not meet the normal PEIA eligibility criteria). Since the TIR has a known schedule, they aren't a variable hour employee subject to a measurement period.

Since TIRs are not regular full-time employees of the county board, they are not eligible for retirement.

At the end of the TIR's assignment for the semester, the position must be posted and the TIR can choose to apply for a permanent position. The TIR position should not be automatically converted into a permanent position. If the TIR has been approved to be a substitute teacher in the county, the TIR could serve as the short-term substitute in the position from the time the TIR position is vacated until the permanent position is filled.

WVDE is working on updates to the TIR Partnership Agreement template to make the process more clear. These changes will include recommendations regarding the required budget documents included in the agreements. Additional information will be provided at the OSF Annual Summer Conference.

## Notary Public Surety Bond

A process has been developed for BRIM to provide the required surety bond coverage for Government Notary Publics. See the information below from BRIM's website:

The West Virginia Board of Risk and Insurance Management (BRIM) will provide surety bond coverage (Bond) for state employees who apply to become a Notary Public or renew an existing commission provided they do so as a Government Notary Public.

The applicant must complete the Notary Public application (Form N-1) required by the West Virginia Secretary of State, which can be found on the Secretary of State's website. The applicant must choose "YES" as the answer to #8 on Section: 1, f. of the application to be eligible for the Bond provided by BRIM.

The applicant must submit a copy of the completed application to BRIM along with a request for a Bond. Also, the applicant must complete the section for "Principal" on the Notary Public Surety Bond form (Form M0032449.1), which can also be found on the Secretary of State's website, and forward it to BRIM along the application and request for a Bond.

BRIM will then complete the Notary Public Surety Bond form as "Surety" and return it to the applicant for submission to the Secretary of State.

Although this specifically refers to state employees, it is our understanding that this also applies to local government employees (but not federal employees).

Contact information for BRIM is as follows:

**West Virginia Board of Risk & Insurance Management (BRIM)**

90 MacCorkle Avenue, SW  
Suite 203  
South Charleston, WV 25303

Phone: (304)766-2646  
Toll Free: 1-800-345-4669  
Website: [www.brim.wv.gov](http://www.brim.wv.gov)

## Transportation Director Meeting – April 12, 2016 State Aid Funding Update (Step 4)

### Legislative Update

There were two separate bills introduced during the 2016 Legislative session which would have impacted transportation funding under the Public School Support Plan (PSSP), but **neither bill was successful**.

- House Bill 4269/Senate Bill 452 was introduced at the request of the Governor. This bill proposed decreasing the allowance percentage for the replacement of buses from 8.33% per year to 6.67% per year, effectively extending the bus replacement cycle from 12 to 15 years. It also increased the mileage for the full early replacement of each bus from 180,000 miles to 225,000 miles and capped the replacement allowance for each bus at 15 years (or 100%).
- House Bill 4466 added a provision that would have allowed up to 20% of bus replacement funding, not to exceed \$200,000, to be used by a county for school facility and equipment repair, maintenance and improvement or replacement, or other current expense priorities. Use of the funds for this purpose would have required a request from the county superintendent to the state superintendent listing the amount, the intended use of the funds and the serviceability of the bus fleet. Before approving the request, the state superintendent would have been required to verify the serviceability of the bus fleet based upon the state school bus inspection defect rate of the county over the two prior years.

Since neither piece of proposed legislation passed, there were no statutory changes to the state aid transportation (Step 4) calculation. The existing statute (WVC §18-9A-6a) capped the bus replacement funding statewide at \$15 million for the 2015-16 year and \$18 million for the 2016-17 year. For both years, the bus replacement funding was calculated for each county in accordance with the 12-year replacement cycle and each county received their proportionate share of the statewide cap. Beginning with the 2017-18 year (assuming no additional statutory changes are made), the funding will be calculated based on the 12-year replacement cycle with no cap on the amount.

Note however that the Legislature has not yet passed a budget for the 2016-17 fiscal year. A special session will be held sometime this spring to have a budget in place before June 30, 2016. The projected statewide budget shortfall for the 2016-17 year is projected at approximately \$270 million. The Legislature will consider a combination of budget cuts, use of one-time funds, and new revenue sources to balance the budget, but we cannot predict at this time what the impact on state aid funding will be. The Legislature could reduce the amounts appropriated for state aid funding or even consider changes to the funding formula during the special session. As a result of the uncertainty, on March 16, 2016, Chief Operations Officer Joseph Panetta recommended that county boards of education make every attempt “to budget as a reserve for contingencies at least five to eight (5% - 8%) of the district’s revenues.”

## Step 4 Interpretation/Calculation Changes for 2016-17

The Office of School Finance re-examined the provisions of WVC §18-9A-7(a)(3) and changed our interpretation of the statute for the 2016-17 bus replacement funding calculation. The following revisions were made to the calculation as the result of the change in interpretation:

- Spare buses in each county's fleet were added to the buses available to receive bus replacement funding.
- The bus replacement allowance was limited to twelve years.

Previously, only buses in the active fleet were included in the calculation with no bus replacement funding awarded for spare buses. In addition, the buses listed as active could sometimes qualify for bus replacement funding in the calculation for longer than 12 years so long as they had not yet reached 180,000 miles.

## Allowance for Additional Buses

In accordance with West Virginia Code §18-9A-7(a)(3), county boards of education that have experienced an increase in net enrollment and that have applied for federal funding for additional buses are permitted to apply for state aid funding for additional buses. This application process typically takes place during late November or early December each year.

An increase in net enrollment is not based on the second month headcount number. Net enrollment is defined in WVC §18-9A-2(i). It considers the full-time equivalency (FTE) of all students in grades Pre-K through 12, but also (1) adds the FTE from the previous year of adults enrolled in regular secondary vocational programs who were not charged tuition (certified adults), (2) makes an adjustment for counties with enrollment of less than 1400 students and (3) makes an adjustment for county boards operating a joint school where the sending county provides the transportation for students being counted in the enrollment of the receiving county (WVC §18-5-11). The Office of School Finance calculates the net enrollment for each county once all of the enrollment data is certified by the county boards of education, typically during November each year. Upon completion of the calculation, the figure is compared to the previous year to determine which county boards experienced an increase in net enrollment and therefore meet that portion of the additional bus application requirements.

During the application process last fall, there was apparent confusion about the requirement to apply for federal funding. **To help alleviate that confusion, the wording on the state aid additional bus application has been tweaked from "sought" federal funding to "applied for" federal funding. In addition, beginning with the 2017-18 funding year, county boards of education will be required to submit a copy of their federal funding application with the application for state funds.** Federal funding applications from July 1, 2015 through the submission date of the 2017-18 state aid application will be accepted (approximately a 17 month period); however, note that each federal funding application will only be counted towards one state aid funding cycle even if the timing of the federal application would technically allow it to be considered for two state aid funding years due to the longer application window.



There is currently a federal funding opportunity for additional buses that is open for application. The grant program information is as follows:

- Clean Diesel Funding Assistance Program FY 2016, funded through the United States Environmental Protection Agency (CFDA 66.039), will fund, among other things, certified vehicle replacement by funding the incremental cost of a new vehicle powered by a 2015 model year or newer engine certified to EPA emission standards.
  - RFP opened: February 25, 2016
  - RFP closes: April 26, 2016
  - Link: <https://www.epa.gov/cleandiesel/clean-diesel-national-grants#rfp>

While in recent years there has been one other funding opportunity through the EPA that takes place during the September-October timeframe, there is no guarantee that opportunity will be available this fall. The information related to that potential funding opportunity is as follows:

- The 2016 School Bus Replacement and Retrofit Rebates, also funded through the United States Environmental Protection Agency, would provide rebate incentives to selected eligible applicants to replace school buses powered by model year 2006 or older engines with new buses powered by a certified 2016 or newer model year engine, or operate solely on electricity. Eligible replacement school buses may operate on ultra-low sulfur diesel fuel, battery or hybrid drive train, or alternative fuels. Highway diesel sold at commercial filling stations is ultra-low sulfur diesel.
  - Anticipated 2016 Applications to open: September 2016
  - Anticipated 2016 Applications to close: October 2016
  - Link: <https://www.epa.gov/cleandiesel/clean-diesel-rebates>

**Because there is no guarantee that the school bus rebate program will be available this fall, it is in the best interest of all county boards of education to submit an application for the FY 2016 Clean Diesel Funding Assistance Program to ensure that the federal funding application requirement is met in the event the county does experience an increase in net enrollment during the 2016-17 year.** Failure to prove the county has applied for federal funding will disqualify the county from consideration of state aid funding for additional buses.

While the WVDE Offices of School Finance and School Transportation will attempt to notify the county boards of education when they become aware of federal funding opportunities for school buses, **it is ultimately the responsibility of the county boards of education to routinely review the EPA's website, the grants.gov website, etc. for available federal funding opportunities.** County boards of education should not plan to rely on WVDE to notify them of the federal opportunities.

**APPLICATION FOR FY17 FUNDING FOR ADDITIONAL BUS(ES)  
DUE TO AN INCREASE IN STUDENT NET ENROLLMENT  
FOR THE 2017-18 YEAR**

- 1. **Name of County -** \_\_\_\_\_
- 2. **Net Enrollment Increase (See Attached Sch) -** \_\_\_\_\_
- 3. **Total Number of Bus(es) Requested -** \_\_\_\_\_
- 4. **Type(s) and Size(s) of Bus(es) Requested -**

Type 1:

Number of buses of this type -	_____		
Seating Capacity -	_____		
Category of Bus -	Conventional	_____	Transit _____
Special Education -	Yes	_____	No _____
Engine Location -	Front	_____	Rear _____
Transmission -	Manual	_____	Automatic _____

Type 2:

Number of buses of this type -	_____		
Seating Capacity -	_____		
Category of Bus -	Conventional	_____	Transit _____
Special Education -	Yes	_____	No _____
Engine Location -	Front	_____	Rear _____
Transmission -	Manual	_____	Automatic _____

(Add additional pages if necessary)

- 5. **Indicate whether the county has applied for federal funding for additional buses.**
- |     |       |    |       |
|-----|-------|----|-------|
| Yes | _____ | No | _____ |
|-----|-------|----|-------|

(According to WVC 18-9A-7, in order to be eligible for additional buses, the county must have applied for federal funding)

- 6. **If yes, please attach a copy of the federal funding application and explain the results:**

- 7. **Provide a description of the need for the additional bus(es):**

\_\_\_\_\_  
Signature County Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature County Transportation Director

\_\_\_\_\_  
Date

**COUNTY BOARDS OF EDUCATION  
SCHOOL TRANSPORTATION EXPENDITURES  
BY PURPOSE OF EXPENDITURE - CURRENT OPERATIONS  
FOR THE 2014-15 YEAR**

County	Salaries	Employee Benefits	Maintenance	Insurance	Utilities	Vehicle Supplies
Barbour	\$ 928,455	\$ 611,570	\$ 37,677	\$ 103,126	\$ 23,813	\$ 261,013
Berkeley	8,378,525	4,815,781	36,314	530,643	36,027	2,670,517
Boone	2,101,777	1,220,868	62,769	148,881	15,324	763,252
Braxton	646,752	378,754	5,319	80,000	8,581	244,238
Brooke	1,095,338	701,072	70,110	88,284	23,088	483,889
Cabell	4,266,921	2,502,562	22,482	130,035	33,230	1,399,633
Calhoun	656,414	449,242	-	47,339	13,983	183,679
Clay	964,354	607,612	-	69,573	425	380,349
Doddridge	676,095	399,377	40,328	23,384	17,725	307,735
Fayette	2,975,609	2,056,714	82,081	242,565	22,585	1,295,740
Gilmer	474,427	295,349	-	13,270	8,631	174,974
Grant	643,144	377,691	-	70,980	12,716	207,772
Greenbrier	2,160,048	1,383,949	3,850	183,935	18,029	831,061
Hampshire	1,609,048	1,130,768	13,914	127,618	12,425	573,476
Hancock	1,713,512	998,719	102,430	91,870	27,090	647,593
Hardy	824,293	534,151	97,464	68,408	-	344,945
Harrison	4,176,761	2,819,477	57,333	373,906	62,451	982,559
Jackson	2,098,913	1,274,066	106,039	125,550	24,273	645,111
Jefferson	4,328,562	2,416,725	119,317	164,961	25,677	1,157,452
Kanawha	6,597,641	2,617,669	90,610	818,000	115,171	2,012,036
Lewis	1,284,122	827,644	348	83,668	25	454,269
Lincoln	1,694,321	1,152,786	126,640	176,000	6,485	866,623
Logan	2,730,481	1,781,984	112,625	195,186	74,728	1,138,385
Marion	2,776,803	1,830,127	-	174,749	45,031	1,467,505
Marshall	2,501,472	1,590,520	24,077	1,411	25,713	841,018
Mason	1,857,220	1,256,656	20,451	178,918	14,117	683,021
McDowell	1,808,880	1,060,791	-	198,888	25,303	786,895
Mercer	3,197,721	1,925,545	184,842	193,141	-	1,104,626
Mineral	2,001,974	1,262,536	19,639	160,689	25,242	917,818
Mingo	2,037,633	1,153,442	(613)	74,044	464	1,056,107
Monongalia	4,893,643	2,656,122	16,993	148,860	53,292	1,790,421
Monroe	839,847	620,920	918	80,916	-	281,270
Morgan	1,200,039	718,682	5,809	99,595	16,409	307,477
Nicholas	1,565,867	962,540	59,037	79,915	14,773	692,077
Ohio	1,675,863	955,753	2,151	66,767	-	616,008
Pendleton	588,359	398,816	2,270	52,695	13,920	263,811
Pleasants	717,813	440,615	27,529	34,533	21,513	187,230
Pocahontas	704,462	417,778	-	50,537	10,691	330,746
Preston	1,954,421	1,190,235	4,467	54,275	9,917	1,056,267
Putnam	3,593,019	1,997,418	127,766	400,924	-	900,380
Raleigh	5,913,194	3,447,996	163,749	173,033	73,663	1,980,797
Randolph	1,333,317	825,301	394	148,989	14,892	477,041
Ritchie	663,912	356,802	-	63,741	21,508	210,816
Roane	1,126,470	863,958	4,887	64,094	15,503	397,544
Summers	787,436	482,140	9,383	11,181	12,861	301,202
Taylor	1,023,531	616,429	28,998	90,247	8,726	303,785
Tucker	368,924	171,023	20,665	58,328	8,989	161,862
Tyler	913,051	532,189	15,383	53,922	11,719	337,989
Upshur	1,637,988	1,072,852	3,086	134,885	11,821	478,873
Wayne	2,932,338	1,916,409	(3,521)	343,736	21,518	1,800,850
Webster	642,790	440,287	-	73,075	19,464	245,783
Wetzel	1,322,326	669,501	3,270	61,916	11,415	603,459
Wirt	442,139	283,301	5,226	49,692	6,327	155,514
Wood	3,550,198	2,032,234	17,094	422,593	53,979	1,559,515
Wyoming	1,705,451	1,103,339	-	46,248	-	825,079
<b>Total</b>	<b>\$ 111,303,614</b>	<b>\$ 66,606,787</b>	<b>\$ 1,951,600</b>	<b>\$ 7,803,719</b>	<b>\$ 1,151,252</b>	<b>\$ 41,149,087</b>

OSF

4/27/2016

Trans Expenditures 15 - Final

**COUNTY BOARDS OF EDUCATION  
SCHOOL TRANSPORTATION EXPENDITURES  
BY PURPOSE OF EXPENDITURE - CURRENT OPERATIONS  
FOR THE 2014-15 YEAR**

County	Bus Replacement	Equipment	Contract Transportation	Other Purchased Services	Other	Total
Barbour	\$ 184,676	\$ -	\$ 141	\$ 5,129	\$ 1,299	2,156,899
Berkeley	1,744,639	-	1,307,476	343,161	9,384	19,872,466
Boone	344,567	-	212,175	11,757	9,344	4,890,714
Braxton	189,122	-	10,769	20,295	4,077	1,587,906
Brooke	266,113	66,735	26,249	29,547	2,922	2,853,347
Cabell	826,216	-	94,404	94,817	14,846	9,385,146
Calhoun	-	-	8,066	14,395	5,068	1,378,185
Clay	573,570	-	173,987	7,830	650	2,778,350
Doddridge	179,980	6,435	3,381	52,763	4,639	1,711,842
Fayette	573,221	73,608	5,065	50,884	4,261	7,382,333
Gilmer	102,363	-	1,927	2,521	2,439	1,075,901
Grant	205,909	-	1,159	21,538	2,290	1,543,199
Greenbrier	472,021	4,954	18,005	48,082	13,443	5,137,377
Hampshire	408,948	-	18,199	41,067	4,242	3,939,706
Hancock	387,616	-	32,095	48,192	6,799	4,055,916
Hardy	194,294	19,388	9,878	21,218	465	2,114,504
Harrison	730,195	213,126	5,610	90,579	4,405	9,516,403
Jackson	468,744	9,450	19,885	21,955	4,725	4,798,711
Jefferson	1,018,245	-	169,882	87,552	10,478	9,498,852
Kanawha	1,569,984	74,347	457,851	70,994	99,207	14,523,509
Lewis	-	-	2,846	30,187	8,003	2,691,112
Lincoln	457,550	61,706	17,844	76,900	2,647	4,639,502
Logan	485,195	11,700	15,672	123,975	26,516	6,696,447
Marion	574,044	-	43,000	44,270	2,985	6,958,514
Marshall	536,372	70,598	9,721	94,408	6,609	5,701,919
Mason	395,676	23,200	452	27,482	12,219	4,469,413
McDowell	356,460	37,285	2,591	468,736	5,376	4,751,205
Mercer	43,500	-	24,929	63,745	9,052	6,747,102
Mineral	456,668	37,108	15,725	54,896	8,134	4,960,429
Mingo	364,620	-	5,145	(2,686)	4,372	4,692,528
Monongalia	843,437	66,408	310,866	65,210	8,234	10,853,485
Monroe	-	170,350	2,870	13,456	10,874	2,021,422
Morgan	272,145	9,890	134,000	14,609	6,047	2,784,702
Nicholas	490,675	28,654	140,873	253,544	15,731	4,303,686
Ohio	528,858	29,528	70,670	63,046	14,754	4,023,398
Pendleton	-	-	52,536	13,963	3,011	1,389,382
Pleasants	185,026	-	27	12,768	2,119	1,629,172
Pocahontas	178,075	29,494	8,452	9,037	5,428	1,744,700
Preston	-	-	4,408	46,942	12,500	4,333,432
Putnam	864,993	37,573	58,298	60,558	5,387	8,046,316
Raleigh	1,029,550	46,228	131,807	55,382	15,870	13,031,269
Randolph	87,739	-	3,529	56,496	53,541	3,001,239
Ritchie	184,640	13,681	29,664	24,083	6,165	1,575,013
Roane	272,015	-	64,705	51,647	4,690	2,865,513
Summers	179,110	10,332	2,086	24,061	255	1,820,047
Taylor	196,655	17,200	345	22,527	2,474	2,310,917
Tucker	99,877	-	157	6,551	211	896,587
Tyler	208,564	-	11,000	46,880	6,728	2,137,425
Upshur	320,182	80,000	2,984	41,747	5,391	3,789,810
Wayne	768,736	5,969	28,622	60,967	6,050	7,881,675
Webster	92,835	-	60,055	17,286	1,749	1,593,324
Wetzel	618,065	52,154	13,881	57,097	2,876	3,415,960
Wirt	92,421	-	11,280	2,384	2,672	1,050,956
Wood	634,001	13,000	32,250	60,384	25,166	8,400,414
Wyoming	407,418	200,154	4,007	30,673	1,736	4,324,105
<b>Total</b>	<b>\$ 22,665,525</b>	<b>\$ 1,520,255</b>	<b>\$ 3,893,501</b>	<b>\$ 3,177,487</b>	<b>\$ 510,555</b>	<b>261,733,381</b>

OSF

4/27/2016

Trans Expenditures 15 - Final

**COUNTY BOARDS OF EDUCATION  
SCHOOL TRANSPORTATION EXPENDITURES - CURRENT OPERATIONS  
ON A PER MILE AND PER PUPIL BASIS  
FOR THE 2014-15 YEAR**

County	Transportation Expenditures	Total Miles Traveled	Cost Per Mile	Pupils Transported	Cost Per Pupil
Barbour	\$ 2,156,899	425,994	\$ 5.06	1,812	\$ 1,190.34
Berkeley	19,872,466	3,098,816	6.41	17,766	1,118.57
Boone	4,890,714	938,316	5.21	3,894	1,255.96
Braxton	1,587,906	329,057	4.83	1,577	1,006.92
Brooke	2,853,347	517,090	5.52	2,072	1,377.10
Cabell	9,385,146	1,520,394	6.17	10,546	889.92
Calhoun	1,378,185	293,460	4.70	905	1,522.86
Clay	2,778,350	550,938	5.04	1,953	1,422.61
Doddridge	1,711,842	328,216	5.22	1,016	1,684.88
Fayette	7,382,333	1,542,473	4.79	6,041	1,222.04
Gilmer	1,075,901	203,182	5.30	777	1,384.69
Grant	1,543,199	274,484	5.62	1,592	969.35
Greenbrier	5,137,377	954,207	5.38	3,953	1,299.61
Hampshire	3,939,706	642,681	6.13	3,052	1,290.86
Hancock	4,055,916	714,193	5.68	4,016	1,009.94
Hardy	2,114,504	380,555	5.56	1,749	1,208.98
Harrison	9,516,403	1,191,144	7.99	7,024	1,354.84
Jackson	4,798,711	812,833	5.90	3,463	1,385.71
Jefferson	9,498,852	1,539,879	6.17	6,764	1,404.32
Kanawha	14,523,509	3,048,800	4.76	23,305	623.19
Lewis	2,691,112	510,907	5.27	2,205	1,220.46
Lincoln	4,639,502	858,306	5.41	2,830	1,639.40
Logan	6,696,447	1,059,241	6.32	4,428	1,512.30
Marion	6,958,514	1,081,440	6.43	6,633	1,049.08
Marshall	5,701,919	845,384	6.74	3,292	1,732.05
Mason	4,469,413	697,468	6.41	3,490	1,280.63
McDowell	4,751,205	910,977	5.22	2,420	1,963.31
Mercer	6,747,102	1,429,816	4.72	6,361	1,060.70
Mineral	4,960,429	843,167	5.88	3,696	1,342.11
Mingo	4,692,528	1,182,636	3.97	3,452	1,359.37
Monongalia	10,853,485	1,973,690	5.50	9,592	1,131.51
Monroe	2,021,422	346,204	5.84	1,553	1,301.62
Morgan	2,784,702	480,877	5.79	1,645	1,692.83
Nicholas	4,303,686	735,192	5.85	2,804	1,534.84
Ohio	4,023,398	848,129	4.74	3,700	1,087.40
Pendleton	1,389,382	337,626	4.12	858	1,619.33
Pleasants	1,629,172	254,763	6.39	1,073	1,518.33
Pocahontas	1,744,700	338,100	5.16	910	1,917.25
Preston	4,333,432	985,047	4.40	3,726	1,163.03
Putnam	8,046,316	1,264,700	6.36	7,832	1,027.36
Raleigh	13,031,269	2,083,607	6.25	9,212	1,414.60
Randolph	3,001,239	538,589	5.57	2,505	1,198.10
Ritchie	1,575,013	332,027	4.74	1,187	1,326.89
Roane	2,865,513	555,682	5.16	1,929	1,485.49
Summers	1,820,047	310,817	5.86	1,411	1,289.90
Taylor	2,310,917	397,368	5.82	1,696	1,362.57
Tucker	896,587	220,825	4.06	1,018	880.73
Tyler	2,137,425	345,836	6.18	1,230	1,737.74
Upshur	3,789,810	606,816	6.25	3,028	1,251.59
Wayne	7,881,675	1,337,356	5.89	5,260	1,498.42
Webster	1,593,324	351,944	4.53	1,225	1,300.67
Wetzel	3,415,960	503,367	6.79	1,860	1,836.54
Wirt	1,050,956	182,311	5.76	845	1,243.73
Wood	8,400,414	1,528,943	5.49	9,885	849.81
Wyoming	4,324,105	894,521	4.83	3,782	1,143.34
<b>Total</b>	<b>\$ 261,733,381</b>	<b>46,480,391</b>	<b>\$ 5.63</b>	<b>221,850</b>	<b>\$ 1,179.78</b>

OSF

04/27/16

Trans Expenditures 15 - Final

**COUNTY BOARDS OF EDUCATION  
SCHOOL TRANSPORTATION EXPENDITURES - CURRENT OPERATIONS  
ON A PER MILE AND PER PUPIL BASIS - ARRANGED IN  
ASCENDING ORDER ON A COST PER MILE BASIS  
FOR THE 2014-15 YEAR**

Ct.	County	Transportation Expenditures	Total Miles Traveled	Cost Per Mile	Pupils Transported	Cost Per Pupil
1	Mingo	\$ 4,692,528	1,182,636	\$ 3.97	3,452	\$ 1,359.37
2	Tucker	896,587	220,825	4.06	1,018	880.73
3	Pendleton	1,389,382	337,626	4.12	858	1,619.33
4	Preston	4,333,432	985,047	4.40	3,726	1,163.03
5	Webster	1,593,324	351,944	4.53	1,225	1,300.67
6	Calhoun	1,378,185	293,460	4.70	905	1,522.86
7	Mercer	6,747,102	1,429,816	4.72	6,361	1,060.70
8	Ohio	4,023,398	848,129	4.74	3,700	1,087.40
8	Ritchie	1,575,013	332,027	4.74	1,187	1,326.89
10	Kanawha	14,523,509	3,048,800	4.76	23,305	623.19
11	Fayette	7,382,333	1,542,473	4.79	6,041	1,222.04
12	Braxton	1,587,906	329,057	4.83	1,577	1,006.92
12	Wyoming	4,324,105	894,521	4.83	3,782	1,143.34
14	Clay	2,778,350	550,938	5.04	1,953	1,422.61
15	Barbour	2,156,899	425,994	5.06	1,812	1,190.34
16	Pocahontas	1,744,700	338,100	5.16	910	1,917.25
16	Roane	2,865,513	555,682	5.16	1,929	1,485.49
18	Boone	4,890,714	938,316	5.21	3,894	1,255.96
19	Doddridge	1,711,842	328,216	5.22	1,016	1,684.88
19	McDowell	4,751,205	910,977	5.22	2,420	1,963.31
21	Lewis	2,691,112	510,907	5.27	2,205	1,220.46
22	Gilmer	1,075,901	203,182	5.30	777	1,384.69
23	Greenbrier	5,137,377	954,207	5.38	3,953	1,299.61
24	Lincoln	4,639,502	858,306	5.41	2,830	1,639.40
25	Wood	8,400,414	1,528,943	5.49	9,885	849.81
26	Monongalia	10,853,485	1,973,690	5.50	9,592	1,131.51
27	Brooke	2,853,347	517,090	5.52	2,072	1,377.10
28	Hardy	2,114,504	380,555	5.56	1,749	1,208.98
29	Randolph	3,001,239	538,589	5.57	2,505	1,198.10
30	Grant	1,543,199	274,484	5.62	1,592	969.35
31	Hancock	4,055,916	714,193	5.68	4,016	1,009.94
32	Wirt	1,050,956	182,311	5.76	845	1,243.73
33	Morgan	2,784,702	480,877	5.79	1,645	1,692.83
34	Taylor	2,310,917	397,368	5.82	1,696	1,362.57
35	Monroe	2,021,422	346,204	5.84	1,553	1,301.62
36	Nicholas	4,303,686	735,192	5.85	2,804	1,534.84
37	Summers	1,820,047	310,817	5.86	1,411	1,289.90
38	Mineral	4,960,429	843,167	5.88	3,696	1,342.11
39	Wayne	7,881,675	1,337,356	5.89	5,260	1,498.42
40	Jackson	4,798,711	812,833	5.90	3,463	1,385.71
41	Hampshire	3,939,706	642,681	6.13	3,052	1,290.86
42	Cabell	9,385,146	1,520,394	6.17	10,546	889.92
42	Jefferson	9,498,852	1,539,879	6.17	6,764	1,404.32
44	Tyler	2,137,425	345,836	6.18	1,230	1,737.74
45	Raleigh	13,031,269	2,083,607	6.25	9,212	1,414.60
45	Upshur	3,789,810	606,816	6.25	3,028	1,251.59
47	Logan	6,696,447	1,059,241	6.32	4,428	1,512.30
48	Putnam	8,046,316	1,264,700	6.36	7,832	1,027.36
49	Pleasants	1,629,172	254,763	6.39	1,073	1,518.33
50	Berkeley	19,872,466	3,098,816	6.41	17,766	1,118.57
50	Mason	4,469,413	697,468	6.41	3,490	1,280.63
52	Marion	6,958,514	1,081,440	6.43	6,633	1,049.08
53	Marshall	5,701,919	845,384	6.74	3,292	1,732.05
54	Wetzel	3,415,960	503,367	6.79	1,860	1,836.54
55	Harrison	9,516,403	1,191,144	7.99	7,024	1,354.84
-	Total	\$ 261,733,381	46,480,391	\$ 5.63	221,850	\$ 1,179.78

OSF  
04/27/16  
Trans Expenditures 15 - Final

**COUNTY BOARDS OF EDUCATION  
SCHOOL TRANSPORTATION EXPENDITURES - CURRENT OPERATIONS  
ON A PER MILE AND PER PUPIL BASIS - ARRANGED IN  
ASCENDING ORDER ON A COST PER PUPIL BASIS  
FOR THE 2014-15 YEAR**

Ct.	County	Transportation Expenditures	Total Miles Traveled	Cost Per Mile	Pupils Transported	Cost Per Pupil
1	Kanawha	\$ 14,523,509	3,048,800	\$ 4.76	23,305	\$ 623.19
2	Wood	8,400,414	1,528,943	5.49	9,885	849.81
3	Tucker	896,587	220,825	4.06	1,018	880.73
4	Cabell	9,385,146	1,520,394	6.17	10,546	889.92
5	Grant	1,543,199	274,484	5.62	1,592	969.35
6	Braxton	1,587,906	329,057	4.83	1,577	1,006.92
7	Hancock	4,055,916	714,193	5.68	4,016	1,009.94
8	Putnam	8,046,316	1,264,700	6.36	7,832	1,027.36
9	Marion	6,958,514	1,081,440	6.43	6,633	1,049.08
10	Mercer	6,747,102	1,429,816	4.72	6,361	1,060.70
11	Ohio	4,023,398	848,129	4.74	3,700	1,087.40
12	Berkeley	19,872,466	3,098,816	6.41	17,766	1,118.57
13	Monongalia	10,853,485	1,973,690	5.50	9,592	1,131.51
14	Wyoming	4,324,105	894,521	4.83	3,782	1,143.34
15	Preston	4,333,432	985,047	4.40	3,726	1,163.03
16	Barbour	2,156,899	425,994	5.06	1,812	1,190.34
17	Randolph	3,001,239	538,589	5.57	2,505	1,198.10
18	Hardy	2,114,504	380,555	5.56	1,749	1,208.98
19	Lewis	2,691,112	510,907	5.27	2,205	1,220.46
20	Fayette	7,382,333	1,542,473	4.79	6,041	1,222.04
21	Wirt	1,050,956	182,311	5.76	845	1,243.73
22	Upshur	3,789,810	606,816	6.25	3,028	1,251.59
23	Boone	4,890,714	938,316	5.21	3,894	1,255.96
24	Mason	4,469,413	697,468	6.41	3,490	1,280.63
25	Summers	1,820,047	310,817	5.86	1,411	1,289.90
26	Hampshire	3,939,706	642,681	6.13	3,052	1,290.86
27	Greenbrier	5,137,377	954,207	5.38	3,953	1,299.61
28	Webster	1,593,324	351,944	4.53	1,225	1,300.67
29	Monroe	2,021,422	346,204	5.84	1,553	1,301.62
30	Ritchie	1,575,013	332,027	4.74	1,187	1,326.89
31	Mineral	4,960,429	843,167	5.88	3,696	1,342.11
32	Harrison	9,516,403	1,191,144	7.99	7,024	1,354.84
33	Mingo	4,692,528	1,182,636	3.97	3,452	1,359.37
34	Taylor	2,310,917	397,368	5.82	1,696	1,362.57
35	Brooke	2,853,347	517,090	5.52	2,072	1,377.10
36	Gilmer	1,075,901	203,182	5.30	777	1,384.69
37	Jackson	4,798,711	812,833	5.90	3,463	1,385.71
38	Jefferson	9,498,852	1,539,879	6.17	6,764	1,404.32
39	Raleigh	13,031,269	2,083,607	6.25	9,212	1,414.60
40	Clay	2,778,350	550,938	5.04	1,953	1,422.61
41	Roane	2,865,513	555,682	5.16	1,929	1,485.49
42	Wayne	7,881,675	1,337,356	5.89	5,260	1,498.42
43	Logan	6,696,447	1,059,241	6.32	4,428	1,512.30
44	Pleasants	1,629,172	254,763	6.39	1,073	1,518.33
45	Calhoun	1,378,185	293,460	4.70	905	1,522.86
46	Nicholas	4,303,686	735,192	5.85	2,804	1,534.84
47	Pendleton	1,389,382	337,626	4.12	858	1,619.33
48	Lincoln	4,639,502	858,306	5.41	2,830	1,639.40
49	Doddridge	1,711,842	328,216	5.22	1,016	1,684.88
50	Morgan	2,784,702	480,877	5.79	1,645	1,692.83
51	Marshall	5,701,919	845,384	6.74	3,292	1,732.05
52	Tyler	2,137,425	345,836	6.18	1,230	1,737.74
53	Wetzel	3,415,960	503,367	6.79	1,860	1,836.54
54	Pocahontas	1,744,700	338,100	5.16	910	1,917.25
55	McDowell	4,751,205	910,977	5.22	2,420	1,963.31
-	Total	\$ 261,733,381	46,480,391	\$ 5.63	221,850	\$ 1,179.78

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04/27/16  
Trans Expenditures 15 - Final