

Purchases from RESAs

Due to the increase in county boards of education utilizing the regional education service agencies (RESA) for services, the Office of School Finance is providing guidance on the necessary purchasing/contracting requirements for such services. All of the purchasing requirements of WVBE Policy 8200, *Purchasing Policies and Procedures for Local Education Agencies*, apply to purchasing services from a RESA. Any county purchasing policies would also apply to purchases from a RESA. **RESAs should be treated the same as any other vendor with regards to purchase orders, agreements, payment of services, etc.**

WVBE Policy 3233, *Establishment and Operation of Regional Education Service Agencies*, defines the role of the county board serving as a RESA fiscal agent. The policy does not preclude the RESA and the fiscal agent to contract together for services to be provided. The RESA is still considered a separate entity from the fiscal agent. Therefore, even if the county board contracting with the RESA is also the RESA's fiscal agent, the RESA should still be treated the same as any other vendor.

Important sections of WVBE Policy 8200 are outlined below; however, please note that both county boards of education and RESAs must follow all of Policy 8200 even if a section is not specifically mentioned below:

- Section 4.1 of WVBE Policy 8200 requires that a pre-numbered purchase order must be issued to the vendor prior to the services being performed. Copies of all purchase orders should be retained by both the county board of education and the RESA.
- Depending on the nature and dollar amount of the service, a purchase order issued prior to the service being performed might be considered an acceptable agreement between a county board and a RESA.
- Section 12 of WVBE Policy 8200 defines an agreement as, "a procurement device used for obtaining professional, technical, or other specialized services where the scope of services is known but the price is not the sole factor in determining the award." Such types of agreements must be in writing and a total cost must be stated to include a fixed rate or the number of hours of service being acquired.
- Section 5 of WVBE Policy 8200 allows for open-ended contracts under specified circumstances. This may be common when contracting with a RESA, as a county board may not know exactly how often they may need a particular service during the year. The county and RESA are permitted to establish an open-ended contract that specifies the rate to be charged by the RESA for the service. Approval of such open-ended contracts should follow the guidelines provided in Section 18 of Policy 8200. Since the exact dollar amount of the purchases is not known in advance, use of a reasonable estimate for the total contract value is acceptable.
- Section 18 of WVBE Policy 8200 outlines the minimum approval thresholds for purchases. Purchases less than \$5,000 must have the approval of the supervisor of the individual initiating the request, purchases between \$5,000 and \$24,999 require the prior approval of the purchasing director, purchases between \$25,000 and \$99,999 require the approval of the county superintendent, and purchases of \$100,000 or more require

the prior approval of the governing board. These approval thresholds apply to purchases from a RESA. Even though the county superintendent may be on the RESA board, if the estimated dollar amount for a particular service from a RESA is expected to be in excess of \$100,000, the county's governing board must still approve the purchase.

- Section 26.4 of WVBE Policy 8200 prohibits payments being made in advance of the services being rendered. There is no exception for payments made from a county board of education to a RESA.
- If the service purchased from the RESA is being paid with federal funds, county boards of education must make sure that all of the requirements of the United States Education Department General Administrative Regulations (EDGAR) are followed.

**MEDICAID ELIGIBILITY RATIOS
FOR THE 2012-13 SCHOOL YEAR
BASED ON THE RATIO OF MEDICAID ELIGIBLE STUDENTS TO TOTAL STUDENTS RECEIVING SERVICES
AS OF MAY 2013**

| County | # of Students Receiving Personal Care Services | # of Medicaid Eligible Students Receiving Personal Care Services | Personal Care Ratio | # of Students Receiving Direct Services | # of Medicaid Eligible Students Receiving Direct Services | Direct Services Ratio | # of Students Receiving Care Coordination Services | # of Medicaid Eligible Students Receiving Care Coordination Services | Care Coordination Ratio |
|----------------------------|---|---|------------------------|---|---|-----------------------------|--|--|-------------------------------|
| Barbour | 3 | 3 | 100.00% | 247 | 149 | 60.32% | 444 | 255 | 57.43% |
| Berkeley | 39 | 27 | 69.23% | 1,837 | 1,007 | 54.82% | 2816 | 1484 | 52.70% |
| Boone | 24 | 22 | 91.67% | 502 | 281 | 55.98% | 819 | 473 | 57.75% |
| Braxton | - | - | 0.00% | 232 | 159 | 68.53% | 433 | 278 | 64.20% |
| Brooke | 7 | 4 | 57.14% | 614 | 315 | 51.30% | 779 | 386 | 49.55% |
| Cabell | 25 | 16 | 64.00% | 1,252 | 605 | 48.32% | 1881 | 960 | 51.04% |
| Calhoun | - | - | 0.00% | 67 | 55 | 82.09% | 142 | 107 | 75.35% |
| Clay | 5 | 5 | 100.00% | 146 | 101 | 69.18% | 269 | 184 | 68.40% |
| Doddridge | 3 | 3 | 100.00% | 115 | 71 | 61.74% | 206 | 123 | 59.71% |
| Fayette | 13 | 12 | 92.31% | 645 | 545 | 84.50% | 933 | 805 | 86.28% |
| Gilmer | 7 | 6 | 85.71% | 121 | 82 | 67.77% | 177 | 118 | 66.67% |
| Grant | 13 | 9 | 69.23% | 186 | 105 | 56.45% | 320 | 155 | 48.44% |
| Greenbrier | 46 | 40 | 86.96% | 495 | 470 | 94.95% | 921 | 876 | 95.11% |
| Hampshire | 29 | 23 | 79.31% | 313 | 213 | 68.05% | 599 | 356 | 59.43% |
| Hancock | 10 | 9 | 90.00% | 635 | 340 | 53.54% | 894 | 438 | 48.99% |
| Hardy | 5 | 5 | 100.00% | 205 | 137 | 66.83% | 320 | 174 | 54.38% |
| Harrison | 13 | 13 | 100.00% | 1,123 | 569 | 50.67% | 2003 | 1006 | 50.22% |
| Jackson | 4 | 2 | 50.00% | 590 | 352 | 59.66% | 833 | 478 | 57.38% |
| Jefferson | 10 | 6 | 60.00% | 884 | 324 | 36.65% | 1290 | 474 | 36.74% |
| Kanawha | 18 | 14 | 77.78% | 2,426 | 1,294 | 53.34% | 3855 | 2183 | 56.63% |
| Lewis | 3 | 3 | 100.00% | 210 | 132 | 62.86% | 416 | 273 | 65.63% |
| Lincoln | 23 | 20 | 86.96% | 475 | 302 | 63.58% | 782 | 497 | 63.55% |
| Logan | 2 | 2 | 100.00% | 493 | 303 | 61.46% | 776 | 480 | 61.86% |
| Marion | 12 | 7 | 58.33% | 777 | 419 | 53.93% | 1093 | 596 | 54.53% |
| Marshall | 21 | 16 | 76.19% | 487 | 279 | 57.29% | 691 | 365 | 52.82% |
| Mason | 16 | 16 | 100.00% | 535 | 359 | 67.10% | 677 | 439 | 64.84% |
| McDowell | - | - | 0.00% | 275 | 204 | 74.18% | 667 | 520 | 77.96% |
| Mercer | 4 | 4 | 100.00% | 902 | 609 | 67.52% | 1373 | 879 | 64.02% |
| Mineral | 17 | 14 | 82.35% | 427 | 210 | 49.18% | 747 | 355 | 47.52% |
| Mingo | 12 | 9 | 75.00% | 492 | 296 | 60.16% | 661 | 398 | 60.21% |
| Monongalia | - | - | 0.00% | 675 | 383 | 56.74% | 1545 | 777 | 50.29% |
| Monroe | 5 | 5 | 100.00% | 164 | 92 | 56.10% | 294 | 177 | 60.20% |
| Morgan | 12 | 11 | 91.67% | 224 | 134 | 59.82% | 329 | 188 | 57.14% |
| Nicholas | 12 | 12 | 100.00% | 347 | 295 | 85.01% | 740 | 668 | 90.27% |
| Ohio | 8 | 5 | 62.50% | 724 | 367 | 50.69% | 859 | 427 | 49.71% |
| Pendleton | 9 | 9 | 100.00% | 81 | 57 | 70.37% | 146 | 85 | 58.22% |
| Pleasants | - | - | 0.00% | 160 | 93 | 58.13% | 249 | 126 | 50.60% |
| Pocahontas | 2 | 2 | 100.00% | 79 | 73 | 92.41% | 168 | 151 | 89.88% |
| Preston | 11 | 5 | 45.45% | 470 | 243 | 51.70% | 898 | 462 | 51.45% |
| Putnam | - | - | 0.00% | 849 | 336 | 39.58% | 1764 | 696 | 39.46% |
| Raleigh | 14 | 12 | 85.71% | 1,311 | 826 | 63.01% | 1552 | 953 | 61.40% |
| Randolph | 5 | 5 | 100.00% | 3,019 | 1,840 | 60.95% | 716 | 413 | 57.68% |
| Ritchie | 2 | 2 | 100.00% | 147 | 97 | 65.99% | 257 | 152 | 59.14% |
| Roane | 6 | 6 | 100.00% | 244 | 137 | 56.15% | 400 | 248 | 62.00% |
| Summers | - | - | 0.00% | 125 | 86 | 68.80% | 225 | 156 | 69.33% |
| Taylor | 7 | 7 | 100.00% | 265 | 154 | 58.11% | 395 | 222 | 56.20% |
| Tucker | 2 | 2 | 100.00% | 101 | 67 | 66.34% | 159 | 85 | 53.46% |
| Tyler | 7 | 7 | 100.00% | 146 | 94 | 64.38% | 251 | 159 | 63.35% |
| Upshur | 10 | 10 | 100.00% | 340 | 218 | 64.12% | 691 | 432 | 62.52% |
| Wayne | 16 | 14 | 87.50% | 806 | 510 | 63.28% | 1438 | 971 | 67.52% |
| Webster | 10 | 9 | 90.00% | 88 | 81 | 92.05% | 185 | 160 | 86.49% |
| Wetzel | 9 | 8 | 88.89% | 344 | 209 | 60.76% | 514 | 290 | 56.42% |
| Wirt | 2 | 2 | 100.00% | 101 | 65 | 64.36% | 147 | 97 | 65.99% |
| Wood | 6 | 5 | 83.33% | 1,942 | 1,095 | 56.39% | 1936 | 1126 | 58.16% |
| Wyoming | 5 | 5 | 100.00% | 341 | 197 | 57.77% | 791 | 558 | 70.54% |
| Institutional Ed. Programs | 3 | 2 | 66.67% | 2 | 2 | 100.00% | 258 | 228 | 88.37% |
| WV School Deaf & Blind | - | - | 0.00% | 31 | 25 | 80.65% | 116 | 98 | 84.48% |
| State: | 547 | 455 | 83.18% | 30,834 | 18,063 | 58.58% | 44,840 | 26,220 | 58.47% |

**STATUS OF COMPLETED LEGISLATION
RELATED TO PUBLIC EDUCATION - 2013 LEGISLATIVE SESSION
STATUS AS OF MAY 13, 2013**

| Bill | Title | Status | Effective Date | Summary |
|------------------------|---|----------------------------|---|---|
| SB 21 | Creating Health Care Provider Transparency Act | Vetoed by Governor 4/29/13 | Vetoed. | Requires all health care providers, included those employed by county boards of education, to wear identification badges. Health care providers listed in Chapter 30 of W.Va. Code include: registered nurses, LPNs, PTs, OTs, school psychologists, school counselors, LPCs, speech-language pathologists, social workers, dieticians, and athletic trainers. |
| SB 80 | Including substitute teaching in job duties of certain professional educators employed by county boards | Signed by Governor 4/17/13 | Effective July 1, 2013 | Requires all central office administrators and supervisors or directors of instruction and other educational activities who hold a teaching or administrative certificate, except the county superintendent, to substitute teach at least three instructional days each year. |
| SB 336 | Relating to interscholastic athletics concussions and head injuries | Signed by Governor 5/01/13 | Effective Ninety Days from Passage - (July 12, 2013) | Requires the WVSSAC to promulgate rules that address concussions and head injuries in interscholastic athletes. |
| SB 355 | Relating to final wage payment to discharged employees | Signed by Governor 4/29/13 | Effective Ninety Days from Passage - (July 12, 2013) | Changes the requirement as to when a terminated employee must be paid from "within 72 hours" to "no later than the next regular payday or four business days, whichever comes first." |
| SB 359 | Relating generally to reforming public education | Signed by Governor 4/10/13 | Effective Ninety Days from Passage - (June 20, 2013) | Requires the State Board, the Higher Education Policy Commission and the Council for Community and Technical College Education to collaborate in formally adopting uniform college-and career-readiness standards for English/language arts and math; modifies provisions related to state performance measures for school accreditation; establishes clear state-level leadership for professional development; requires the state superintendent to reduce the amount budgeted for personal services in the State Department by 5% per year for fiscal years 2014 and 2015; deletes the statutory requirement that the state superintendent of schools possesses a masters' degree in educational administration and removes the salary limit; increases the number of schools to be included in a special community development pilot program; requires early childhood programs be made available five days a week for the full day by the 2016-17 year; requires kindergarten and early childhood aides to transition to one of three new assistant teacher positions beginning July 1, 2014; revises the school calendar provisions, to among other things, require that school districts actually provide 180 days of instruction; deletes the provision in WVC §18A-4-8 that the minimum 200 day employment term for service personnel must be scheduled within a 43 week period, but includes the provision in WVC §18-5-45 that the beginning and ending dates of the employment term may not exceed 48 weeks; allows for the reassignment of teachers or service personnel to another school, prior to the last day of the second school month, in cases where the personnel are not needed in a grade level or program due to actual pupil-teacher ratio, class size or caseload; modifies the process for filling professional educator positions; requires that planning periods be at least 40 minutes; provides scholarships and loan assistance for teachers in critical need areas; and authorizes the reimbursement of expenses for renewal of nationally recognized certificates. |
| SB 421 | Exempting certain school mascot from prohibition of firearms possession on school grounds | Signed by Governor 4/17/13 | Effective Ninety Days from Passage - (July 04, 2013) | Provides an exemption for the official mascot of Parkersburg South High School to allow him/her to carry a musket on school grounds when acting in an official capacity. |
| SB 430 | Defining "employment term" in Teachers' Defined Contribution Retirement System | Signed by Governor 4/18/13 | Effective Ninety Days from Passage - (July 07, 2013) | Adds the definition of employment term and grants the CPRB the authority to correct errors in retirement benefits. |

**STATUS OF COMPLETED LEGISLATION
RELATED TO PUBLIC EDUCATION - 2013 LEGISLATIVE SESSION
STATUS AS OF MAY 13, 2013**

| Bill | Title | Status | Effective Date | Summary |
|-------------------------|--|----------------------------|---|---|
| SB 431 | Relating to public employer liability for delinquent retirement contributions | Signed by Governor 4/18/13 | Effective Ninety Days from Passage - (July 07, 2013) | Specifies that all amounts due the Consolidated Public Retirement Board (CPRB) by any participating public employer in excess of sixty days is a debt owed the CPRB enforceable by a lien on all assets of the participating public employer. |
| SB 663 | Creating WV Feed to Achieve Act | Signed by Governor 5/03/13 | Effective from Passage - (April 13, 2013) | Requires the Department of Education and each county board to promptly establish a fund that is restricted solely for the receipt and expenditure of gifts, grants and bequests for the purpose of providing free meals to all students and may establish in lieu thereof a nonprofit foundation for this purpose. The funds shall be used to phase in for all elementary schools as sufficient funds become available. In addition, the Act requires all schools, no later than the 2015 school year, to adopt a delivery system that ensures all students are given an adequate opportunity to eat breakfast. |
| HB 2357 | Relating to sexting by minors | Signed by Governor 5/01/13 | Effective Ninety Days from Passage - (July 12, 2013) | Prohibits juveniles from manufacturing, possessing and distributing nude or partially nude images of minors; specifies that violations are to be considered an act of juvenile delinquency; authorizes the development of an educational program as part of pre-petition diversion and informal resolution in advance of a filed petition, as part of a required counseling plan, or as part of an improvement period in advance of adjudication; and allows for court discretion as to whether an adjudicated juvenile should be required to register as a sex offender. |
| HB 2470 | Relating to sign support specialist or an educational sign language interpreter in the education of exceptional children | Signed by Governor 4/30/13 | Effective July 1, 2013 | Separates the position of Braille and Sign Language Specialist (SLS) into two separate positions, renamed the SLS to Sign Support Specialist and allows districts to hire these individuals in lieu of interpreters only if an interpreter cannot be found (Professional Development Plan required). It renames Paraprofessional Certificate: Educational Interpreter (Initial and Permanent) to Educational Sign Interpreter I and II and makes the employer responsible for all costs associated with interpreter testing, professional development and certification costs. |
| HB 2531 | Relating to the practice of speech-language pathology and audiology | Signed by Governor 5/03/13 | Effective from Passage - (April 13, 2013) | Requires the WVDE to provide by December 31, 2014 an update of the licensure requirements needed by Speech Language Pathologists, audiologists and assistants to practice in the schools. |
| HB 2716 | Relating to the West Virginia Fairness in Competitive Bidding Act | Signed by Governor 5/01/13 | Effective Ninety Days from Passage - (July 12, 2013) | Lowers the threshold amount from \$500,000 to \$250,000 for triggering a low bidder's duty to submit a list of subcontractors on state spending unit contracts, and adds a definition for "state spending unit." |
| HB 2727 | Relating to the school aid formula | Signed by Governor 5/01/13 | Effective July 1, 2013 | Specifies that the additional 10% allowance for using alternative fuel under Step 4 of the Public School Support Program related to the cost of operations, maintenance and contracted services for student transportation applies only to compressed natural gas; includes the provision that the county boards that were receiving the additional allowance for using bio-diesel during the 2012-13 year shall continue to receive the full 10% additional allowance for the 2013-14 year; specifies that the allowance shall be reduced by 25% a year starting with the 2014-15 year; and reduces the maximum foundation allowance for RESAs by 7.5% to \$3,690,750. |
| HB 2729 | Allowing schools to voluntarily maintain and use epinephrine auto-injectors | Signed by Governor 4/22/13 | Effective Ninety Days from Passage - (July 08, 2013) | Allows schools to voluntarily maintain and use stock epinephrine auto-injectors for students and staff who have not been diagnosed with severe allergic reactions (anaphylactic shock) to allergens. |

**STATUS OF COMPLETED LEGISLATION
RELATED TO PUBLIC EDUCATION - 2013 LEGISLATIVE SESSION
STATUS AS OF MAY 13, 2013**

| Bill | Title | Status | Effective Date | Summary |
|-------------------------|---|----------------------------|---|--|
| HB 2747 | Relating to Open Governmental Proceedings | Signed by Governor 5/02/13 | Effective Ninety Days from Passage - (July 12, 2013) | The bill defines the terms "special", "regular", and "emergency" meetings; provides rule making authority; and requires state agencies to file meeting notices electronically with the Secretary of State instead of publication in the State Register, which will allow state agencies more flexibility in scheduling meetings as they will not be required to meet the Secretary of State's internal filing deadlines. |
| HB 2764 | Relating to compulsory school attendance | Signed by Governor 5/01/13 | Effective Ninety Days from Passage - (July 12, 2013) | Grants assistant attendance directors the same authority as the attendance directors. |
| HB 2780 | Relating generally to multidisciplinary team meetings for juveniles committed to the custody of the West Virginia Division of Juvenile Services | Signed by Governor 5/01/13 | Effective Ninety Days from Passage - (July 12, 2013) | Requires that multidisciplinary teams be convened quarterly to discuss children in the custody of the Division of Juvenile Services. It also provides that in cases where a child has been detained for more than sixty (60) days without an active service plan, the director of the facility may call a multidisciplinary team meeting to discuss the child. It also requires that team members be notified that he or she may participate electronically. |
| HB 2800 | Relating to the Teachers' Retirement System | Signed by Governor 4/19/13 | Effective Ninety Days from Passage - (July 01, 2013) | Revises certain definitions; specifies that "gross salary" is to be allocated and reported in the fiscal year in which the work is done; adds a separate section for correction of errors; restricts military service credit to those who were honorably discharged from active duty; revises the calculation for purchasing service credit for employment by the federal government, or as a teacher employed by a parochial school located within the state, to 12% of the member's gross salary earned during the first full year of current employment; revises the benefits to be paid to a refund beneficiary upon the death of a contributor prior to retirement; specifies that any person who becomes a new member on or after July 1, 2013 shall have five or more years of actual contributory service in order to qualify for a retirement allowance; and specifies when a disability annuity shall begin. |
| HB 2861 | Relating to continued enrollment of at-risk student in public school | Signed by Governor 5/03/13 | Effective July 1, 2013 | Authorizes county superintendents to approve the continued enrollment of students who are at-risk and are becoming discouraged and defeated learners in an alternative program designed to prepare them for a successful transition back into public schools. The bill establishes conditions under which continued enrollment may be approved and eliminates a required annual report in cooperation with challenge academy. |
| HB 2940 | Relating to regional meetings among certain officials of county boards of education | Signed by Governor 4/18/13 | Effective Ninety Days from Passage - (July 08, 2013) | Requires the superintendents and board members of county boards belonging to the same RESA to meet together biennially within two months following the organizational meetings in July, beginning in 2013, to identify administrative, coordinating and other county level services and functions that may be shared between or among the county boards. |
| HB 2979 | Relating to broadband deployment projects | Signed by Governor 4/29/13 | Effective Ninety Days from Passage - (July 11, 2013) | Clarifies that the WV Infrastructure and Jobs Development Council's public outreach and education efforts extend beyond unserved areas; defines "broadband demand promotion project"; requires projects for broadband service involving the construction of a network meet the revised definition before being approved; revises the council's guidelines on requests for funding assistance; and specifies that projects to promote demand may be on a regional or statewide basis. |

**STATUS OF COMPLETED LEGISLATION
RELATED TO PUBLIC EDUCATION - 2013 LEGISLATIVE SESSION
STATUS AS OF MAY 13, 2013**

| <u>Bill</u> | <u>Title</u> | <u>Status</u> | <u>Effective Date</u> | <u>Summary</u> |
|-------------------------|--|----------------------------|---|--|
| HB 3086 | Relating to juvenile services and criminal justice institutions | Signed by Governor 4/22/13 | Effective July 1, 2013 | This bill renames the Industrial Home for Youth as the Salem Correctional Center, transfers control of the Salem Correctional Center from the Division of Juvenile Services to the Division of Corrections and authorizing the Parkersburg Correctional Center and listing it and the Salem Correctional Center among the institutions managed by the Division of Corrections. |
| HB 3157 | Restoring the authority, flexibility, and capacity of schools and school systems to improve student learning | Signed by Governor 5/03/13 | Effective July 1, 2013 | Repeals several outdated sections of Code; requires the State Board to annually review and evaluate the list of reports required of principals and teachers; clarifies that the changes to the school calendar provisions are not to take effect until the 2014-15 school year; provides that the county boards that enter into a truancy program agreement with the circuit court that provides for the referral of truant juveniles for supervision by the court's probation officer be reimbursed one-half of the costs that each county board is required to pay; reduces the percent of the growth in local share that is to be allocated to Step 7a of the Public School Support Program for the improvement of instructional programs from 15% to 10% and increases the percent that is to be allocated to Step 7b for improving instructional technology from 15% to 20%, effective for the 2014-15 year; beginning with the 2013-14 year, requires that any funds available to a county board for the employment of personnel above the amount available for the 2012-13 year be used for the employment of technology system specialists (TSS); clarifies that the funds allocated for improving instructional technology are to be distributed to the county boards and changes the methodology for allocating the funds to a base of \$30,000 for all county boards with the remainder distributed on the basis of each county board's average of net enrollment and average daily attendance; clarifies that funds allocated for the improvement of instructional technology must be used in accordance with the county and school strategic improvement plans; and authorizes the State Board to employ hearing examiners for personnel hearings for the Schools for the Deaf and Blind. |
| HB 3159 | Granting exceptions from certain compulsory attendance statutes to the Monroe and Nicholas County school systems | Signed by Governor 4/22/13 | Effective from Passage - (April 10, 2013) | Grants exceptions from certain compulsory attendance statutes to the Monroe and Nicholas county school systems to implement their respective Local Solution Dropout prevention and Recovery Innovation Zone grant plans. |
| HB 3160 | Providing for a pilot initiative on governance of schools jointly established by adjoining counties | Signed by Governor 5/03/13 | Effective Ninety Days from Passage - (July 16, 2013) | Revises the procedures for the joint establishment of schools as follows: requires that participating county boards enter into a formal agreement in which the cost for the acquisition of the property and equipment is to be apportioned; specifies that the annual operating costs of the school shall be the responsibility of the county in which the joint school is located; increases the state aid allowance of the county boards that send students to a jointly established school in another county and provides transportation of the students fifteen one-hundredths multiplied by the number of FTE students that attend the jointly established school from that county; establishes a joint governing partnership board pilot initiative in which is established a joint board for the school comprised of the superintendents and presidents or designees of the respective boards that has school level powers for personnel, curriculum, finance and facilities to help make the school more responsive to the needs of students and parents in both counties; and provides for expansion of the LSIC to allow input from the parents and at-large members from both counties. |

Financial Implications of Select Bills Passed During the 2013-14 Legislative Session

SB355 – Relating to final wage payment to discharged employees

- Changes the requirement as to when terminated employees must be paid from “within 72 hours” to “no later than the next regular payment or four business days, whichever comes first.”

SB359 – Relating generally to reforming public education

- As part of the calendar changes included in the bill, counties are now required to actually provide 180 separate days of instruction. If a county misses more days than there are available non-instructional days to make up, then the county will need to swap the “snow day” for a non-instructional day after the original end to the employment term. Also, the final Preparation day is no longer a protected day – it will now be used for a make-up day as well.
- The bill allows for the reassignment of teachers or service personnel to another school, prior to the last day of the second school month, in cases where the personnel are not needed in a grade level or program due to actual pupil-teacher ratio, class size or caseload.
- The bill now includes a minimum length of time for planning periods of 40 minutes. The legislature did not appropriate any additional funding for this requirement.
- The bill requires that early childhood (Pre-K) programs be made available five days a week for the full day by the 2016-17 school -year. Currently, 24 hours is considered an FTE for Pre-K enrollment purposes. The number of hours to be considered an FTE may increase as a result of this legislation, which could impact future state aid funding.

SB431 – Relating to public employer liability for delinquent retirement contributions

- Specifies that all amounts due to the Consolidated Public Retirement Board (CPRB) by any participating public employer in excess of 60 days is a debt owed the CPRB enforceable by a lien on all assets of the participating public employer.

SB663 – Creating WV Feed to Achieve Act

- Requires both WVDE and all counties to promptly establish a fund that is restricted solely for the receipt and expenditure of gifts, grants, and bequests for the purpose of providing free meals to all students. Individuals or businesses who contribute may specify schools or nutrition programs for which the contribution is to be used.
 - *The Feed to Achieve Act Fund will tentatively be fund 62.*
 - *The 89YXX project number series will tentatively be used to track donations. Specific project codes will be established by the Office of School Finance in conjunction with the Office of Child Nutrition. Additional guidance will be provided at the OSF summer conference.*

- Instead of a fund, counties are permitted to establish a nonprofit foundation if they choose. If a county takes this route, the accounting implications will need to be thoroughly researched for proper financial statement presentation.
- The Feed to Achieve initiative will be phased in for all elementary schools as sufficient funds become available, but nothing prohibits any school from providing free meals to all of its students.
- Requires all schools to adopt a breakfast delivery system that ensures all students are given the opportunity to eat breakfast by the 2015 school year (ex: breakfast after first period, grab and go breakfast, breakfast in the classroom, etc.)
- No administrative expenses or personnel expenses may be paid from the funds or by the foundation.

HB2727 – Relating to the school aid formula

- Specifies that the 10% allowance for using alternative fuel under Step 4 of the Public School Support Program applies only to compressed natural gas (propane is no longer an option). Because of this change, the bus replacement values were changed between the preliminary and final state aid computations. In the preliminary computations, the bus fleet was valued using propane engines. For the final comps, the bus fleet was valued using regular bio-diesel engines. The legislature didn't appropriate sufficient funds for Step 4 because the actual financial impact of the bus fleet revaluation was not known until after the legislative session. The under-appropriation was allocated to the county boards.
- Includes a provision that county boards who received the additional allowance for using bio-diesel during the 2012-13 year shall continue to receive the full 10% allowance for the 2013-14 year, but that the allowance is reduced by 25% a year starting with the 2014-15 year. The phase-out percentages would look like the following:
 - 2013-14: 10%
 - 2014-15: 7.5%
 - 2015-16: 5%
 - 2016-17: 2.5%
 - 2017-18: 0%
- Reduces the maximum foundation allowance for RESAs by 7.5% to \$3,690,750.

HB 2800 – Relating to the Teachers' Retirement System

- Specifies that "gross salary" is to be allocated and reported in the fiscal year in which the work is done.
- Per discussion with Darden Greene, CFO of CPRB, the annual retirement reports are officially due on July 15th each year. Given that this new requirement will cause manual adjustment of the retirement reports for virtually all counties, Darden said that counties unofficially have until

July 30th to submit the reports to CPRB. As long as the report is submitted by July 30th, county boards should be “okay.”

HB 3157 – Restoring the authority, flexibility and capacity of schools and school systems to improve student learning

- Delays the school calendar changes from SB359 until the 2014-15 school year.
- Provides that county boards that enter into a truancy agreement with the circuit court that provides for the referral of truant juveniles for supervision by the court’s probation officer be reimbursed one-half of the costs that each county board is required to pay ; however, no funds have been appropriated for this for the 2013-14 school year.
- Changes the distribution of the increase in local share growth from a 15%/15% split between Step 7a (Improvement of Instructional Programs) and Step 7b (21st Century Technology Systems) to a 10%/20% split effective for the 2014-15 year. It also changes how the Step 7b funds will be allocated to a base of \$30,000 per county with the remainder distributed on the basis of each county board’s average of net enrollment and average daily attendance.
- Effective for the 2013-14 school year, requires that any Step 7a funds available for the employment of personnel beyond the amounts available for the 2012-13 year be used for the employment of technology systems specialists (TSS).

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
TRANSPORTATION ALLOWANCE
FOR THE 2013-14 YEAR**

| County | Operation, Maintenance, & Contracted Services @ 100% | Student Population Density | Allowance Percents | County Transportation Allowance @ Allow Pct. | Add'l Allowance Oper & Maint. For Alt. Fuel Buses (Add'l 10%) | Insurance @ 100% |
|--------------|--|----------------------------------|-----------------------|---|--|---------------------|
| | | | 95.0% | | | |
| | | | 92.5% | | | |
| | | | 90.0% | | | |
| | | | 87.5% | | | |
| Barbour | 421,395 | Low | 92.5% | 389,790 | 42,140 | 124,198 |
| Berkeley | 4,098,619 | High | 87.5% | 3,586,292 | 409,862 | 442,881 |
| Boone | 1,068,834 | Low | 92.5% | 988,671 | 106,883 | 126,151 |
| Braxton | 341,808 | Sparse | 95.0% | 324,718 | - | 80,000 |
| Brooke | 693,584 | High | 87.5% | 606,886 | 69,358 | 101,162 |
| Cabell | 1,433,339 | High | 87.5% | 1,254,172 | - | 226,501 |
| Calhoun | 304,360 | Sparse | 95.0% | 289,142 | 27,986 | 11,235 |
| Clay | 749,781 | Low | 92.5% | 693,547 | 69,951 | 50,134 |
| Doddridge | 355,628 | Sparse | 95.0% | 337,847 | - | 46,494 |
| Fayette | 1,443,381 | Medium | 90.0% | 1,299,043 | 80,879 | 232,515 |
| Gilmer | 225,842 | Sparse | 95.0% | 214,550 | 22,584 | 16,334 |
| Grant | 281,040 | Sparse | 95.0% | 266,988 | - | 70,488 |
| Greenbrier | 968,464 | Low | 92.5% | 895,829 | 96,846 | 136,452 |
| Hampshire | 677,159 | Low | 92.5% | 626,372 | 67,716 | 126,438 |
| Hancock | 1,007,247 | High | 87.5% | 881,341 | 100,725 | 77,564 |
| Hardy | 377,930 | Sparse | 95.0% | 359,034 | 37,062 | 83,801 |
| Harrison | 1,205,946 | High | 87.5% | 1,055,203 | 120,595 | 377,405 |
| Jackson | 796,582 | Medium | 90.0% | 716,924 | - | 125,817 |
| Jefferson | 1,463,690 | High | 87.5% | 1,280,729 | 145,708 | 158,359 |
| Kanawha | 2,911,225 | High | 87.5% | 2,547,322 | 291,123 | 818,000 |
| Lewis | 516,477 | Low | 92.5% | 477,741 | - | 90,182 |
| Lincoln | 1,121,478 | Low | 92.5% | 1,037,367 | 102,096 | 183,094 |
| Logan | 1,364,203 | Medium | 90.0% | 1,227,783 | 136,420 | 209,576 |
| Marion | 1,501,164 | High | 87.5% | 1,313,519 | 150,116 | 171,256 |
| Marshall | 920,275 | Medium | 90.0% | 828,248 | 92,028 | 113,471 |
| Mason | 627,266 | Low | 92.5% | 580,221 | - | 204,662 |
| McDowell | 1,050,074 | Low | 92.5% | 971,318 | - | 205,327 |
| Mercer | 1,622,684 | High | 87.5% | 1,419,849 | 162,268 | 149,824 |
| Mineral | 1,229,557 | Medium | 90.0% | 1,106,601 | - | 151,924 |
| Mingo | 1,061,508 | Medium | 90.0% | 955,357 | 106,151 | 156,999 |
| Monongalia | 1,944,171 | High | 87.5% | 1,701,150 | 193,569 | 153,188 |
| Monroe | 281,659 | Sparse | 95.0% | 267,576 | 28,166 | 90,815 |
| Morgan | 529,702 | Medium | 90.0% | 476,732 | 48,251 | 20,509 |
| Nicholas | 1,125,308 | Low | 92.5% | 1,040,910 | 112,531 | 125,491 |
| Ohio | 909,510 | High | 87.5% | 795,821 | 90,951 | 69,089 |
| Pendleton | 396,347 | Sparse | 95.0% | 376,530 | 39,572 | 49,655 |
| Pleasants | 259,462 | Low | 92.5% | 240,002 | 25,946 | 39,472 |
| Pocahontas | 316,511 | Sparse | 95.0% | 300,685 | - | 57,198 |
| Preston | 1,057,910 | Low | 92.5% | 978,567 | 105,791 | 45,206 |
| Putnam | 1,544,678 | High | 87.5% | 1,351,593 | 154,468 | 326,789 |
| Raleigh | 2,728,081 | High | 87.5% | 2,387,071 | 272,808 | 169,742 |
| Randolph | 746,209 | Sparse | 95.0% | 708,899 | 69,315 | 166,922 |
| Ritchie | 300,890 | Sparse | 95.0% | 285,846 | 30,089 | 56,269 |
| Roane | 556,058 | Low | 92.5% | 514,354 | 55,606 | 54,860 |
| Summers | 338,898 | Sparse | 95.0% | 321,953 | 29,698 | 26,236 |
| Taylor | 369,146 | Medium | 90.0% | 332,231 | 34,966 | 85,718 |
| Tucker | 253,441 | Sparse | 95.0% | 240,769 | 25,344 | 58,500 |
| Tyler | 474,460 | Low | 92.5% | 438,876 | - | 57,879 |
| Upshur | 696,242 | Medium | 90.0% | 626,618 | 69,624 | 129,135 |
| Wayne | 1,655,485 | Medium | 90.0% | 1,489,937 | - | 415,083 |
| Webster | 370,014 | Sparse | 95.0% | 351,513 | 37,001 | 82,830 |
| Wetzel | 709,221 | Low | 92.5% | 656,029 | - | 39,767 |
| Wirt | 196,739 | Sparse | 95.0% | 186,902 | 19,674 | 41,000 |
| Wood | 1,899,402 | High | 87.5% | 1,661,977 | 189,940 | 372,001 |
| Wyoming | 921,411 | Low | 92.5% | 852,305 | 92,141 | 58,697 |
| Total | 52,421,495 | -- | - | 47,117,250 | 4,163,948 | 7,860,295 |

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
TRANSPORTATION ALLOWANCE
FOR THE 2013-14 YEAR**

| County | Current Replace Val Bus Fleet @ 8.33% | Replacement Value Adjusted to Appropriation | Pupils Paid In Lieu 2011-12 | Amount Paid In Lieu 2011-12 | In Lieu Allowance @ Avg. of (\$299.71) | Operation & Maintenance MCVC Share 100% | Operation & Maintenance MCVC Share (Add'l 10%) |
|--------------|--|--|--------------------------------------|--------------------------------------|---|--|---|
| Barbour | 215,725 | 214,739 | - | - | - | 11,652 | 1,165 |
| Berkeley | 1,377,223 | 1,370,925 | 349 | 142,378 | 104,599 | 74,124 | 7,412 |
| Boone | 362,998 | 361,338 | 55 | 12,358 | 16,484 | - | - |
| Braxton | 182,184 | 181,351 | 33 | 20,434 | 9,890 | - | - |
| Brooke | 222,454 | 221,437 | 3 | 3,594 | 899 | - | - |
| Cabell | 785,195 | 781,604 | 520 | 87,101 | 155,849 | - | - |
| Calhoun | 127,533 | 126,950 | 13 | 2,935 | 3,896 | 16,999 | 1,700 |
| Clay | 287,916 | 286,599 | 34 | 10,123 | 10,190 | - | - |
| Doddridge | 146,402 | 145,733 | 5 | 9,999 | 1,499 | 21,458 | 2,146 |
| Fayette | 486,347 | 484,123 | 5 | 3,907 | 1,499 | - | - |
| Gilmer | 105,060 | 104,580 | 14 | 3,918 | 4,196 | 12,306 | 1,231 |
| Grant | 204,780 | 203,844 | 1 | 413 | 300 | 8,898 | 890 |
| Greenbrier | 530,562 | 528,136 | 15 | 31,358 | 4,496 | - | - |
| Hampshire | 423,423 | 421,487 | 26 | 13,066 | 7,792 | - | - |
| Hancock | 299,620 | 298,250 | 7 | 9,909 | 2,098 | - | - |
| Hardy | 226,094 | 225,060 | 5 | 8,697 | 1,499 | 19,941 | 1,994 |
| Harrison | 673,269 | 670,190 | - | - | - | 45,658 | 4,566 |
| Jackson | 401,140 | 399,306 | 29 | 5,985 | 8,692 | 35,138 | 3,514 |
| Jefferson | 703,187 | 699,971 | 7 | 46,358 | 2,098 | 32,008 | 3,201 |
| Kanawha | 1,368,915 | 1,362,655 | 1,322 | 230,466 | 396,217 | - | - |
| Lewis | 250,547 | 249,401 | 4 | 3,816 | 1,199 | 37,764 | 3,776 |
| Lincoln | 394,720 | 392,915 | 24 | 12,278 | 7,193 | - | - |
| Logan | 484,351 | 482,136 | 140 | 25,707 | 41,959 | - | - |
| Marion | 580,646 | 577,991 | 7 | 544 | 2,098 | - | - |
| Marshall | 487,013 | 484,786 | - | - | - | - | - |
| Mason | 400,935 | 399,102 | 1 | 823 | 300 | - | - |
| McDowell | 417,463 | 415,554 | 7 | 2,382 | 2,098 | - | - |
| Mercer | 710,882 | 707,631 | 95 | 18,183 | 28,472 | - | - |
| Mineral | 455,730 | 453,646 | 13 | 21,341 | 3,896 | - | - |
| Mingo | 478,231 | 476,044 | 5 | 12,630 | 1,499 | - | - |
| Monongalia | 625,504 | 622,644 | 337 | 76,546 | 101,002 | - | - |
| Monroe | 204,186 | 203,252 | 4 | 4,961 | 1,199 | - | - |
| Morgan | 207,053 | 206,106 | 2 | 8,125 | 599 | 18,344 | 1,834 |
| Nicholas | 417,191 | 415,283 | 21 | 40,334 | 6,294 | - | - |
| Ohio | 308,678 | 307,266 | 1 | 1,700 | 300 | - | - |
| Pendleton | 139,817 | 139,178 | 10 | 6,703 | 2,997 | 22,400 | 2,240 |
| Pleasants | 118,316 | 117,775 | - | - | - | 10,768 | 1,077 |
| Pocahontas | 138,382 | 137,749 | 23 | 7,413 | 6,893 | - | - |
| Preston | 568,256 | 565,657 | 6 | 3,394 | 1,798 | - | - |
| Putnam | 603,662 | 600,902 | 537 | 77,808 | 160,944 | - | - |
| Raleigh | 911,517 | 907,349 | 245 | 145,321 | 73,429 | - | - |
| Randolph | 376,469 | 374,747 | 3 | 1,135 | 899 | - | - |
| Ritchie | 141,874 | 141,225 | 34 | 8,761 | 10,190 | 10,019 | 1,002 |
| Roane | 316,795 | 315,346 | 18 | 4,973 | 5,395 | 27,025 | 2,703 |
| Summers | 184,248 | 183,405 | 2 | 1,372 | 599 | - | - |
| Taylor | 230,482 | 229,428 | 4 | 957 | 1,199 | 16,166 | 1,617 |
| Tucker | 101,549 | 101,085 | 1 | - | 300 | - | - |
| Tyler | 183,940 | 183,099 | 2 | 624 | 599 | 21,133 | 2,113 |
| Upshur | 363,733 | 362,070 | 5 | 1,984 | 1,499 | 16,218 | 1,622 |
| Wayne | 673,314 | 670,235 | 3 | 23,659 | 899 | - | - |
| Webster | 144,313 | 143,653 | 6 | 5,457 | 1,798 | - | - |
| Wetzel | 217,208 | 216,215 | 8 | 2,211 | 2,398 | 58,728 | 5,873 |
| Wirt | 100,028 | 99,571 | - | - | - | - | - |
| Wood | 665,560 | 662,517 | 52 | 52,085 | 15,585 | - | - |
| Wyoming | 392,567 | 390,772 | 13 | 5,397 | 3,896 | - | - |
| Total | 22,125,187 | 22,024,013 | 4,076 | 1,221,623 | 1,221,618 | 516,747 | 51,676 |

OSF (101,174) Amount Under-Appropriated by Legislature
04/25/13 22,024,013 Adjusted Replacement Value Total
Trans Allow 14 -

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
TRANSPORTATION ALLOWANCE
FOR THE 2013-14 YEAR**

| County | Total Allowance Before Limit (\$1.8150) | Max. Allowance (1/3 Above State Average) (\$2.4199) | Allowance In Excess Of Limit (\$2.4199) | Avg. Allow. Per Mile After Limit W/O Add'l Buses | Transportation Allowance Without Add'l Buses | Funding For Add'l Buses | Transportation Allowance With Add'l Buses |
|--------------|--|--|--|---|---|-------------------------------|--|
| Barbour | 772,032 | 986,821 | - | 1.8932 | 772,032 | - | 772,032 |
| Berkeley | 5,921,971 | 6,727,409 | - | 2.1302 | 5,921,971 | 259,515 | 6,181,486 |
| Boone | 1,599,527 | 2,173,056 | - | 1.7812 | 1,599,527 | - | 1,599,527 |
| Braxton | 595,959 | 804,767 | - | 1.7920 | 595,959 | - | 595,959 |
| Brooke | 999,742 | 1,200,912 | - | 2.0145 | 999,742 | - | 999,742 |
| Cabell | 2,418,126 | 3,305,472 | - | 1.7703 | 2,418,126 | 203,900 | 2,622,026 |
| Calhoun | 460,909 | 749,087 | - | 1.4890 | 460,909 | - | 460,909 |
| Clay | 1,110,421 | 1,502,042 | - | 1.7890 | 1,110,421 | - | 1,110,421 |
| Doddridge | 533,719 | 761,209 | - | 1.6967 | 533,719 | 84,125 | 617,844 |
| Fayette | 2,098,059 | 3,668,336 | - | 1.3840 | 2,098,059 | - | 2,098,059 |
| Gilmer | 363,475 | 529,927 | - | 1.6598 | 363,475 | - | 363,475 |
| Grant | 542,510 | 717,856 | - | 1.8288 | 542,510 | - | 542,510 |
| Greenbrier | 1,661,759 | 2,253,089 | - | 1.7848 | 1,661,759 | - | 1,661,759 |
| Hampshire | 1,249,805 | 1,516,135 | - | 1.9948 | 1,249,805 | - | 1,249,805 |
| Hancock | 1,359,978 | 1,644,639 | - | 2.0011 | 1,359,978 | - | 1,359,978 |
| Hardy | 708,450 | 899,126 | - | 1.9067 | 708,450 | 86,505 | 794,955 |
| Harrison | 2,227,959 | 2,889,237 | - | 1.8660 | 2,227,959 | - | 2,227,959 |
| Jackson | 1,254,253 | 1,994,542 | - | 1.5217 | 1,254,253 | - | 1,254,253 |
| Jefferson | 2,290,066 | 3,611,865 | - | 1.5343 | 2,290,066 | 259,515 | 2,549,581 |
| Kanawha | 5,415,317 | 7,434,593 | - | 1.7626 | 5,415,317 | 272,925 | 5,688,242 |
| Lewis | 822,299 | 1,404,987 | - | 1.4163 | 822,299 | - | 822,299 |
| Lincoln | 1,722,665 | 2,001,095 | - | 2.0832 | 1,722,665 | 101,950 | 1,824,615 |
| Logan | 2,097,874 | 2,494,189 | - | 2.0354 | 2,097,874 | 86,505 | 2,184,378 |
| Marion | 2,214,980 | 2,597,056 | - | 2.0639 | 2,214,980 | 173,010 | 2,387,990 |
| Marshall | 1,518,533 | 2,005,567 | - | 1.8322 | 1,518,533 | - | 1,518,533 |
| Mason | 1,184,285 | 1,702,683 | - | 1.6831 | 1,184,285 | 86,505 | 1,270,790 |
| McDowell | 1,594,297 | 2,169,898 | - | 1.7780 | 1,594,297 | - | 1,594,297 |
| Mercer | 2,468,044 | 3,408,228 | - | 1.7524 | 2,468,044 | 86,505 | 2,554,549 |
| Mineral | 1,716,067 | 2,023,097 | - | 2.0527 | 1,716,067 | - | 1,716,067 |
| Mingo | 1,696,050 | 2,871,042 | - | 1.4295 | 1,696,050 | - | 1,696,050 |
| Monongalia | 2,771,553 | 4,199,102 | - | 1.5972 | 2,771,553 | 173,010 | 2,944,563 |
| Monroe | 591,008 | 957,734 | - | 1.4933 | 591,008 | - | 591,008 |
| Morgan | 754,031 | 1,244,852 | - | 1.4658 | 754,031 | - | 754,031 |
| Nicholas | 1,700,509 | 1,744,799 | - | 2.3585 | 1,700,509 | - | 1,700,509 |
| Ohio | 1,263,427 | 1,954,824 | - | 1.5640 | 1,263,427 | - | 1,263,427 |
| Pendleton | 610,172 | 830,326 | - | 1.7783 | 610,172 | - | 610,172 |
| Pleasants | 424,272 | 592,396 | - | 1.7331 | 424,272 | - | 424,272 |
| Pocahontas | 502,525 | 849,489 | - | 1.4315 | 502,525 | - | 502,525 |
| Preston | 1,697,019 | 2,355,436 | - | 1.7435 | 1,697,019 | - | 1,697,019 |
| Putnam | 2,594,696 | 2,925,025 | - | 2.1466 | 2,594,696 | - | 2,594,696 |
| Raleigh | 3,810,399 | 4,880,902 | - | 1.8892 | 3,810,399 | 173,010 | 3,983,409 |
| Randolph | 1,320,782 | 1,513,011 | - | 2.1125 | 1,320,782 | 86,505 | 1,407,287 |
| Ritchie | 524,621 | 816,080 | - | 1.5556 | 524,621 | - | 524,621 |
| Roane | 948,264 | 1,380,357 | - | 1.6624 | 948,264 | - | 948,264 |
| Summers | 561,891 | 731,054 | - | 1.8599 | 561,891 | - | 561,891 |
| Taylor | 685,159 | 962,341 | - | 1.7229 | 685,159 | - | 685,159 |
| Tucker | 425,998 | 534,355 | - | 1.9292 | 425,998 | - | 425,998 |
| Tyler | 682,566 | 867,079 | - | 1.9049 | 682,566 | - | 682,566 |
| Upshur | 1,190,568 | 1,465,666 | - | 1.9657 | 1,190,568 | - | 1,190,568 |
| Wayne | 2,576,154 | 3,196,613 | - | 1.9502 | 2,576,154 | 86,505 | 2,662,659 |
| Webster | 616,795 | 800,687 | - | 1.8641 | 616,795 | - | 616,795 |
| Wetzel | 920,282 | 1,128,288 | - | 1.9738 | 920,282 | - | 920,282 |
| Wirt | 347,147 | 423,654 | - | 1.9829 | 347,147 | 104,981 | 452,128 |
| Wood | 2,902,020 | 3,568,218 | - | 1.9681 | 2,902,020 | - | 2,902,020 |
| Wyoming | 1,397,811 | 1,945,433 | - | 1.7387 | 1,397,811 | 96,230 | 1,494,041 |
| Total | 82,438,800 | 109,915,683 | - | 1.8150 | 82,438,800 | 2,421,201 | 84,860,000 |

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
TRANSPORTATION ALLOWANCE
FOR THE 2013-14 YEAR**

| County | Total | Alternative Fuel Allocation | | MCVC Allocation | | |
|------------|--------------------|-----------------------------|----------------------|--------------------|----------------------|-----------|
| | Mileage 2011-12 | Mileage 2011-12 | Allocation Factor | Mileage 2011-12 | Allocation Factor | |
| Barbour | 407,794 | 407,794 | 1.0000000 | - | 11,276 | 0.0276512 |
| Berkeley | 2,780,036 | 2,780,036 | 1.0000000 | - | 50,277 | 0.0180850 |
| Boone | 897,994 | 897,994 | 1.0000000 | - | - | - |
| Braxton | 332,562 | - | - | 332,562 | - | - |
| Brooke | 496,265 | 496,265 | 1.0000000 | - | - | - |
| Cabell | 1,365,954 | - | - | 1,365,954 | - | - |
| Calhoun | 309,553 | 284,635 | 0.9195033 | 24,918 | 17,289 | 0.0558515 |
| Clay | 620,704 | 579,084 | 0.9329471 | 41,620 | - | - |
| Doddridge | 314,562 | - | - | 314,562 | 18,980 | 0.0603379 |
| Fayette | 1,515,904 | 849,427 | 0.5603435 | 666,477 | - | - |
| Gilmer | 218,987 | 218,987 | 1.0000000 | - | 11,932 | 0.0544873 |
| Grant | 296,647 | - | - | 296,647 | 9,392 | 0.0316605 |
| Greenbrier | 931,067 | 931,067 | 1.0000000 | - | - | - |
| Hampshire | 626,528 | 626,528 | 1.0000000 | - | - | - |
| Hancock | 679,631 | 679,631 | 1.0000000 | - | - | - |
| Hardy | 371,555 | 364,372 | 0.9806677 | 7,183 | 19,605 | 0.0527647 |
| Harrison | 1,193,949 | 1,193,949 | 1.0000000 | - | 45,204 | 0.0378609 |
| Jackson | 824,225 | - | - | 824,225 | 36,357 | 0.0441105 |
| Jefferson | 1,492,568 | 1,485,831 | 0.9954863 | 6,737 | 32,640 | 0.0218684 |
| Kanawha | 3,072,273 | 3,072,273 | 1.0000000 | - | - | - |
| Lewis | 580,597 | - | - | 580,597 | 42,452 | 0.0731178 |
| Lincoln | 826,933 | 752,812 | 0.9103664 | 74,121 | - | - |
| Logan | 1,030,699 | 1,030,699 | 1.0000000 | - | - | - |
| Marion | 1,073,208 | 1,073,208 | 1.0000000 | - | - | - |
| Marshall | 828,781 | 828,781 | 1.0000000 | - | - | - |
| Mason | 703,617 | - | - | 703,617 | - | - |
| McDowell | 896,689 | - | - | 896,689 | - | - |
| Mercer | 1,408,417 | 1,408,417 | 1.0000000 | - | - | - |
| Mineral | 836,025 | - | - | 836,025 | - | - |
| Mingo | 1,186,430 | 1,186,430 | 1.0000000 | - | - | - |
| Monongalia | 1,735,238 | 1,727,671 | 0.9956392 | 7,567 | - | - |
| Monroe | 395,774 | 395,774 | 1.0000000 | - | - | - |
| Morgan | 514,423 | 468,594 | 0.9109118 | 45,829 | 17,815 | 0.0346310 |
| Nicholas | 721,021 | 721,021 | 1.0000000 | - | - | - |
| Ohio | 807,812 | 807,812 | 1.0000000 | - | - | - |
| Pendleton | 343,124 | 342,582 | 0.9984204 | 542 | 19,392 | 0.0565160 |
| Pleasants | 244,802 | 244,802 | 1.0000000 | - | 10,160 | 0.0415029 |
| Pocahontas | 351,043 | - | - | 351,043 | - | - |
| Preston | 973,361 | 973,361 | 1.0000000 | - | - | - |
| Putnam | 1,208,738 | 1,208,738 | 1.0000000 | - | - | - |
| Raleigh | 2,016,985 | 2,016,985 | 1.0000000 | - | - | - |
| Randolph | 625,237 | 580,781 | 0.9288974 | 44,456 | - | - |
| Ritchie | 337,237 | 337,237 | 1.0000000 | - | 11,229 | 0.0332971 |
| Roane | 570,419 | 570,419 | 1.0000000 | - | 27,723 | 0.0486011 |
| Summers | 302,101 | 264,738 | 0.8763228 | 37,363 | - | - |
| Taylor | 397,678 | 376,689 | 0.9472211 | 20,989 | 17,415 | 0.0437917 |
| Tucker | 220,817 | 220,817 | 1.0000000 | - | - | - |
| Tyler | 358,312 | - | - | 358,312 | 15,960 | 0.0445422 |
| Upshur | 605,672 | 605,672 | 1.0000000 | - | 14,108 | 0.0232931 |
| Wayne | 1,320,969 | - | - | 1,320,969 | - | - |
| Webster | 330,876 | 330,876 | 1.0000000 | - | - | - |
| Wetzel | 466,254 | - | - | 466,254 | 38,609 | 0.0828068 |
| Wirt | 175,071 | 175,071 | 1.0000000 | - | - | - |
| Wood | 1,474,531 | 1,474,531 | 1.0000000 | - | - | - |
| Wyoming | 803,931 | 803,931 | 1.0000000 | - | - | - |
| Total | 45,421,580 | 35,796,322 | 0.7880906 | 9,625,258 | 467,815 | 0.0102994 |

ENCUMBRANCE OF SALARIES

Below is an excerpt from the May 10, 2013 Superintendent's Update:

As has been discussed with the CSBOs on several occasions, the requirement to encumber salaries and employee benefits costs is being extended to **ALL** county boards of education, RESAs, and MCVCs, beginning with the 2013-14 year. For the past two years, only the county boards that have incurred deficit spending and those county boards that are under the State Board's control have been required to encumber salaries, which has enabled the WVDE to more accurately monitor their financial activities.

From an accounting standpoint, there are several reasons why salary and employee benefit costs should be encumbered, but as the CSBOs know, one of the reasons that this requirement has not been imposed in the past is because of the difficulties encountered in disencumbering remaining balances at year end. The WVEIS program has been upgraded recently to make the process much easier, so this obstacle has now been eliminated. Other advantages for encumbering salary costs are that it makes it much easier for board and advisory council members and federal program directors to monitor budgeted amounts on a monthly basis, and it enables all interested parties to more accurately determine what funds remain unobligated throughout the year without having to depend on the CSBO to run special reports.

The requirement to encumber salaries is being implemented under the authority of WVC§18-9B-5, in which the State Board of School Finance is required to formulate and prescribe a uniform system of school district budgeting for use by all county school districts, and whose duties and responsibilities have been transferred to the State Superintendent of Schools, under the provisions of WVC §18-9A-17.

More detailed information on this requirement will be provided during the WVASBO Spring Conference next week and in future correspondence from the Office of School Finance. Meanwhile, if you have any questions, please do not hesitate to contact Joe Panetta at 304-558-2691 or Amy Willard at 304-558-6300.

Steve Peer from Mineral County will be holding a session on Payroll

Encumbrance on Thursday afternoon. We recommend that counties attend so that you can learn about the process.