

## **School Finance Hot Topics – May 3, 2023**

### **Save the Date**

School Finance's annual summer conference will be held in-person at the Robert H. Mollohan Research Center in Fairmont. The dates will be Tuesday, July 11, 2023, through Thursday, July 13, 2023. We are close to finalizing the planning stages and will send out a draft agenda and registration as soon as possible so you can plan ahead.

Certified List of Personnel training is tentatively scheduled to be held virtually on Tuesday, August 8, 2023.

### **Upcoming Deadlines**

As a reminder, county board of education budgets are due no later than Tuesday, May 30, 2023.

Indirect cost rate plans for FY24 are due by Friday, May 24, 2023.

County salary schedules and the signed certificates are due Friday, June 2, 2023.

Attendance Incentive Bonus – FY23 data collection forms are due on Friday, June 16, 2023.

### **Legislative Update**

#### **SB 47 - Creating Charter Schools Stimulus Fund (Effective – June 8, 2023)**

The bill creates the Charter Schools Stimulus Fund (W. Va. Code §18-5G-17) in the State Treasury to provide financial support to charter schools and charter school applicants that may not otherwise have the financial resources for start-up costs, such as renovations or remodeling of existing buildings and structures and purchasing school buses.

Qualifying charter schools or charter school applicants will be awarded an initial grant of not more than \$300,000 during, or before, the first two years of the charter school's operation and may be awarded an additional grant of not more than \$100,000. However, if an applicant fails to begin operating a charter school within 30-months of a grant award, the applicant is required to reimburse the WVPCSB for the initial grant, plus prorated interest calculated at 10% annually.

#### **SB 268 – Relating to PEIA (Effective – March 6, 2023)**

The bill amends several sections of the Public Employees' Insurance Act. Amendments with the largest impact on school district finance include: codification of the cost-sharing percentages between employers and employees at a ratio of 80/20, newly added rates based on employee spouse insurance coverage, and various other provisions which lead to overall increases in both employer and employee premiums.

### **SB 423 - Increasing annual salaries of certain state employees (Effective – July 1, 2023)**

The bill modifies the state minimum salary schedule for teachers to reflect the proposed raise which was outlined in the budget.

The bill increased the basic salary amounts in the State Minimum Salary Schedule for teachers and other professional personnel contained in W. Va. Code §18A-4-2 by \$2,300, effective for the 2023-24 school year and continuing thereafter. The \$2,300 was a flat amount determined by the Legislature and was provided across the board.

The bill also increased the basic salary amounts in the State Minimum Salary Schedule for service personnel contained in W. Va. Code §18A-4-8a by \$230 per month, effective for the 2023-24 school year and continuing thereafter. The \$230 per month increase equates to a \$2,300 per year increase based on a standard 200-day employment contract. Like the professional personnel increase, the \$2,300 was a flat amount determined by the Legislature and was provided across the board.

### **HB 2602 – Reestablishing certain specialized school service personnel classifications (Effective – February 10, 2023)**

The bill adds Aide V (Special Education Assistant Teacher) and Aide VI (Behavioral Support Assistant Teacher) to the list of classifications for school service personnel in the state minimum pay scale as set forth in W. Va. Code §18A-4-8. These titles were inadvertently removed from statute during the 2022 Regular Legislative Session by the passage of House Bill 4829.

### **HB 2827 – Makes public charter schools eligible for Safe Schools Funds (Effective – June 4, 2023)**

The bill makes public charter school governing boards and multicounty vocational center advisory councils eligible for monies distributed from the Safe School Fund established in W. Va. Code §18-5-48. No funds were appropriated by the Legislature to the Safe School Fund for FY24.

### **HB 3035 – Third Grade Success Act (Effective – June 9, 2023)**

The bill creates a statewide comprehensive approach to early literacy and numeracy in kindergarten through third grade by including components related to pre- and in-service teacher training, providing for additional support personnel in first through third grade classrooms, benchmark assessments to identify students struggling with literacy and numeracy including indicators for dyslexia and dyscalculia, multi-tiered systems of support, intervention, parent notification and extended year programs.

The bill has a personnel and funding impact by mandating an early childhood classroom assistant teacher in all Pre-K classrooms, all Kindergarten classrooms that have more than ten pupils, and all 1st through 3rd grade classrooms that have more than twelve pupils. The requirements will be phased in over a three-year period as follows: Pre-K through 1st grade - FY24, 2nd grade - FY25, and 3rd grade FY26.

Because Pre-K and Kindergarten portions of the bill are a codification of the personnel mandates established in WVBE Policy 2510 - *Assuring Quality of Education: Regulations for Education Programs*, additional funding was not provided for these grade levels. The service personnel ratios set forth in W. Va. Code §18-9A-5 under the PSSP are appropriately adjusted within the bill to increase the number of service personnel positions funded per 1,000 students upon full implementation by 9.82 phased in as

follows: 3.42 in FY24, 3.26 in FY25, and 3.14 in FY26 for an aggregate increase of 9.82. Total service personnel ratios under the phase-in language within the bill are as follows:

FY24: 47.39 – sparse, 47.95 – low, 48.52 – medium, 49.10 – high

FY25: 50.65 – sparse, 51.21 – low, 51.78 – medium, 52.63 – high

FY26: 53.79 – sparse, 54.35 – low, 54.92 – medium, 55.50 – high

### **HB 3084 – Relating to revising provisions related to public charter schools (Effective – July 1, 2023)**

The bill includes multiple changes to West Virginia law regarding public charter schools. From a finance perspective, the bill requires the WV Board of Education (State Board) rule (Policy 3300) be revised to reflect the per pupil enrollment for basic state aid funding increase from 90% to 99% for public charter school students.

Additionally, the rule is required to reflect the process established in W. Va. Code §18-5G-5 (a)(3) that permits one school district to invoice, on a pro rata basis, another school district for students included in the second month of net enrollment and requiring invoices be paid within 30 days of receipt. This would include invoicing of both state aid and aid provided for exceptional students (state special education funds). This code section clarifies that the state aid transfer fee invoicing process provided through W. Va. Code §18-5-16 pertains to transfers among all school districts, including public charter schools.

The bill also clarifies that public charter schools are eligible for increased enrollment funding and requires the State Board to promulgate a rule that establishes an objective method for calculating the increase in net enrollment for each public charter school based on the school's net enrollment for the current year compared to the prior year.

### **HB 3547 –Increasing the number of personal leave days that county board of education employees may use (Effective – July 1, 2023)**

The bill increases the number of personal leave days full-time employees of a county board of education may use without regard to the cause of absence from 4 days to 5 days annually (W. Va. Code §18A-4-10). Personal leave days may be taken consecutively if authorized or approved by the employee's principal, immediate supervisor or if the employee provides 14 days' notice. The employee must give their principal or supervisor at least 24 hours advance notice if he or she chooses to exercise personal leave days that are not consecutive.

Please note that the number of days applicable to the state funded unused sick leave bonus remains at a maximum of 4 days that can be used prior to an individual being ineligible for the bonus.

## **Local Emergency Declaration and Procurement**

**County Boards are not authorized to forego bid solicitation solely due to the fact that an emergency has been declared by the Governor or locally declared.** Please see the excerpts from WVBE Policy 8200 below that describe the bid solicitation process in the case of an emergency:

**28.1.3.j. – Declared Emergencies, “If, in the opinion of the LEA, using sound judgment and discretion, time does not permit verbal bids to be received, the public organization must secure written approval**

**from the chief executive officer of the state agency to secure necessary services and supplies without bids for only that period of time absolutely necessary to abate the emergency.”**

**Section 28.2.3 - Local Emergencies, “Competitive bids must be obtained whenever possible. If, in the opinion of the LEA, using sound judgment and discretion, time does not permit verbal bids to be received, the LEA must secure written approval from the chief executive officer of the agency to secure necessary services and supplies without bids for only that period of time absolutely necessary to abate the emergency.”**

This language should be incorporated into any county board’s emergency purchasing policy, and any current emergency purchasing policy in effect should be reviewed to ensure the policy aligns with this guidance.

The Chief Executive Officer referenced in 28.1.3.j is the State Superintendent of Schools; therefore, if as a part of a local emergency a county boards decides there isn’t enough time to receive three verbal bids to procure a good or service, the decision must be approved by WVDE.

As a reminder, poor planning is not justification for a local emergency. Factors to consider when determining if a local emergency is necessary include but are not limited to a negative impact on a child’s learning environment, failure to make an immediate correction would result in further damage that has a material financial impact, or the emergency was unforeseeable and catastrophic in nature.

## **Step 7d Allowable Expenditures**

Step 7d funding provided through §18-9A-10(4) specifically references that the funding be spent in accordance with and in support of the county-level comprehensive system of support for improving professional practice as outlined in §18A-3C-3. These state systemic improvement plans (SSIP) are completed in GPS each fall. If you are not responsible for completing the plan, determining who in the office does complete the plan and working with the individual on potential expenditures that can be associated to being in support of the plan are imperative. County boards are experiencing large balances under project code 08Y7X due to an inability to find professional growth-related expenditures to account for under the project. County boards are encouraged to begin putting more thought into the completion of the SSIP plans in order to provide the board with flexibility in expending the funds.

## **Local Projects**

As a reminder, local projects are only to be used when accounting for projects involving locally received funds and are to be accounted for in the general fund of the LEA. There are several county boards utilizing local project codes to account for miscellaneous state and federal funds received directly by the LEA. These funds should be accounted for in an 84YXX project code if no other established project code fits the scope of the funds. It is important that these funds be accounted for correctly due to their use in various reporting activities performed by WVDE.

## **Disposal of Property Purchased with Federal Funds**

2 CFR 200.313 states in part, “When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the non-Federal entity must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:

- (1) Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further responsibility to the Federal awarding agency.
- (2) Except as provided in § 200.312(b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair market value in excess of \$5,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
- (3) The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.
- (4) In cases where a non-Federal entity fails to take appropriate disposition actions, the Federal awarding agency may direct the non-Federal entity to take disposition actions.”

This should be closely followed as county boards are approaching the end of life cycles for various equipment purchased using ESSER funding. However, this would pertain to the disposal of equipment purchased using any source of federal funding (IDEA, Title programs, etc.). There have been several findings as a part of the federal monitoring process due to LEAs not maintaining proper equipment inventory records, no proof of physical inventory count, and/or not following disposal requirements.

## **Charter On-Behalf Coding**

As a reminder, county boards have been instructed to book on-behalf payments to public charter schools for the portion of state aid allocated to the board that is attributable to public charter school students. WVDE has created two new accounts to track this funding – Revenue Source Code 03913 (Public Charter School State Aid Allocations) and Object Code 596 (Payments to Charter Schools) for recording those allocations. Note that you will need to reduce the amount you budget in Revenue Source 03111 for any amount you budget in Revenue Source 03913 and Object 596. (Note to Tyler: your payments will not be

“on-behalf” in nature, so if you chose to budget for the charter payments in your proposed 2022-23 budget, you will only budget the amount as an expenditure in Object 596.)

Please note that the on-behalf payment is in relation to state aid funding only. County boards are not required to budget on-behalf payments of retirement and PEIA funding due to the expenditures made using those funds already being on-behalf in nature.

## **Selection of Auditor**

County boards are required to have an annual audit performed by either an independent CPA firm or the Chief Inspector Division of the WV State Auditor’s Office (WVSAO). Each county must elect by May 1st of the year to be audited if they are going to opt to use an independent CPA firm (WVC §6-9-7). **This election must take place annually.** A copy of the order by the board must be provided to both the WVSAO Chief Inspector Division and School Finance.

Once approved by the Chief Inspector Division of the WV State Auditor’s Office (WVSAO), proper audit service procurement should take place following the *Procedures Manual For Procuring and Conducting Audits and Reviews of Local Governments* published on the WVSAO’s website at the following link:

[file:///C:/Users/ulcummings/Downloads/Audit%20Procurement%20Manual%20\(revised%200320\)%20\(1\).pdf](file:///C:/Users/ulcummings/Downloads/Audit%20Procurement%20Manual%20(revised%200320)%20(1).pdf).

## **Treasurer Named Annually**

The employment of a School Board Treasurer is required by WVC §18-9-6. The statute states, in part, “On or before the first Monday in May each county board of education shall upon recommendation of the county superintendent appoint a treasurer for the board.” This recommendation and corresponding board action is required to take place **annually**.

## **Updated CSBO List**

See **Attachment #1** for the latest CSBO list for the 2022-23 year. If you see any changes that need to be made (ex: updated extensions, missing credentials, etc.), please notify Uriah Cummings at [uriah.cummings@k12.wv.us](mailto:uriah.cummings@k12.wv.us) by no later than Friday, May 5, 2023.

## **Medicaid**

Beginning at some point during the current calendar year, PCG will be enabling all PCG technology products with Multi-Factor Authentication (MFA). MFA will be incorporated into the Login Process, meaning that any user attempting to login to a PCG Product will:

- Enter their Login ID and Password as usual.

- Upon validation of the Login ID and Password, the user will be contacted in real time through either Email or SMS text requesting a verification that the user is attempting to log in.
- Upon verification, the user will be directed to the product's home page.

## **PEIA Eligibility Audits/Requests for Information**

Last week, Thomas Miller, Investigator for PEIA, contacted WVDE concerning eligibility errors and/or lack of responses by counties during their eligibility audits. If your district is contacted by PEIA to request information regarding eligibility audits, you must respond to them timely. It is also important for your district to conduct its own periodic eligibility audits to ensure data accuracy.

Per Mr. Miller, the following eligibility discrepancies have been noted during their audits:

- Divorces not being reported,
- Fraudulent tobacco affidavits, and
- Extended medical leave with no intention of returning to work or leave that extends beyond 1 year.

PEIA typically prosecutes these violations to recuperate inappropriately paid benefit payments. Districts should seek from employees repayment of employer premiums inappropriately paid due to a policyholder's failure to provide updated information to the district in a timely manner (within 30 days from the date of the event). While PEIA does not generally require districts to repay such premiums, it is important to understand that such payments would be deemed unauthorized uses of state or federal funds and may require repayment to WVDE.

Relevant sections of PEIA statute can be found in the Summary Plan Description ([link](#)) and within §5-16-12 and §5-16-12a of West Virginia Code.

## **Electric Buses**

In accordance with a supplemental appropriation made to WVDE during the 2023 Regular Legislative Session, WVDE has committed to purchasing forty-one (41) West Virginia manufactured electric buses. Thirty-seven (37) of the buses will be large transit style buses known as "BEASTS," which are like the buses many districts used in the Electric Bus Pilot Program this year. The other four (4) buses will be smaller, Type A buses known as "Nano BEASTS." One Nano Beast was used during the pilot program this year.

Once the orders have been filled, WVDE will be working with district superintendents, transportation directors, and treasurers to transfer ownership of the buses to districts in need. An application will be developed and distributed once the orders are close to being completed. Districts receiving buses will be required to record an "in-kind" asset for each bus received. Once a bus is in a district's fleet, it can be used for purposes of Bus Replacement funding under Step 4 of the formula.

WVDE will provide accounting guidance this summer for those "in-kind" entries, as well as how to account for infrastructure upgrades and charging equipment for electric buses.

**COUNTY BOARDS OF EDUCATION, ESCs AND MCVCs  
TREASURERS/CHIEF SCHOOL BUSINESS OFFICIALS  
FOR THE 2022-23 YEAR**

| <u>County</u> | <u>Treasurer/CSBO, &amp;<br/>Other Finance Officers</u> | <u>Email Address</u>          | <u>Telephone Number</u>   |
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| Berkeley      | Jim Butts, CPA  | jvbutts@k12.wv.us             | 304-267-3500 (Ext. 13219) |
|               | Brad Sponaugle, MBA, CPA                                | bsponaug@k12.wv.us            | 304-267-3500 (Ext. 13218) |
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| Boone         | Ginger Altizer  | galtizer@k12.wv.us            | 304-765-7101 (Ext. 258)   |
| Braxton       | Deidra Parr   | deidra.parr@k12.wv.us         | 304-737-3481              |
| Brooke        | Drew Rottgen  | drottgen@k12.wv.us            | 304-528-5047              |
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| Calhoun       |   |                               |                           |
| Clay          | Jennifer Paxton, CPA                                    | jennifer.paxton@k12.wv.us     | 304-587-2136              |
| Doddridge     | Kaleigh Dotson  | kaleigh.dotson@k12.wv.us      | 304-873-2300              |
| Fayette       | Paula Fridley   | pfridley@k12.wv.us            | 304-574-1176 (Ext. 2125)  |
| Gilmer        | Clay Chesser, MBA                                       | warren.chesser@k12.wv.us      | 304-462-7386 (Ext. 101)   |
| Grant         | Tony Oates  | aoates@k12.wv.us              | 304-257-1011 (Ext. 10)    |
| Greenbrier    | David McClure, MBA                                      | damcclur@k12.wv.us            | 304-647-6460              |
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| Harrison      | Whitni Kines, CPA, CPFO,<br>MPA                         | whitni.kines@k12.wv.us        | 304-326-7344              |
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| Jackson       | Jennifer Moss, Interim                                  | jc Moss@k12.wv.us             | 304-728-9265              |
| Kanawha       | Melanie Meadows, CPA                                    | mrmeadows@mail.kana.k12.wv.us | 304-348-6691              |
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| Lewis         | Austin Lucas  | austin.lucas@k12.wv.us        | 304-824-3033 (Ext. 6223)  |
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| Roane         |   |                               |                           |
| Summers       |   |                               |                           |



**COUNTY BOARDS OF EDUCATION  
TREASURERS/CHIEF SCHOOL BUSINESS OFFICIALS  
FOR THE 2022-23 YEAR**

| <u>County</u> | <u>Treasurer/CSBO, &amp;<br/>Other Finance Officers</u> | <u>Email Address</u>      | <u>Telephone Number</u>  |
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| Taylor        | Jonathon Dolan  | jonathon.dolan@k12.wv.us  | 304-265-2497 (Ext. 1115) |
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**EDUCATIONAL SERVICES COOPERATIVES**

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

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

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**MULTI-COUNTY VOCATIONAL CENTERS  
FINANCIAL SECRETARIES**

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| South Branch<br>United Technical                | Julie Hansrote<br>Tara Stanley                 | jhansrote@k12.wv.us<br>tastanle@k12.wv.us                                | 304-257-1331<br>304-326-7584                            |
| Roane-Jackson<br>Mid-Ohio Valley<br>Fred Eberle | Terri Reichard<br>Teresa Knight<br>Julie Burns | treichar@k12.wv.us<br>teresa.knight@k12.wv.us<br>julie.m.burns@k12.wv.us | 304-372-7335 (Ext. 105)<br>304-684-2464<br>304-472-1259 |

CSBO 23  
4/25/23