

School Finance Hot Topics – July 10, 2024

Save the Date

School Finance's annual Certified List Training will be held virtually via Microsoft Teams on Thursday, August 8th.

Updated CSBO List

See **Attachment #1** for the latest CSBO/Finance Contact list for the 2024-25 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.

Please note that public charter school finance contacts have been added to the list.

Mid-Year Student Transfer Invoicing

HB 3084 was passed during the 2023 Legislative Session establishing WV Code §18-5G-5 (a)(3), and states that when a student in grades kindergarten through 12 transfers on a full-time basis after the beginning of the school year from a school district to a public charter school, or vice versa, or to another public charter school, the receiving school district may invoice on a pro rata basis for students included in the second month of net enrollment of another school district. The statute goes on further to state that invoices are required to be paid within 30 days of receipt. This includes invoicing of both state aid and aid provided for exceptional students (state special education funds). This code section is similar to the state aid transfer fee invoicing process provided through WV Code §18-5-16 which pertains to transfers among county boards of education. WV Code §18-5-16 has been in existence for years and has always allowed county boards the opportunity to recoup specific state funding from districts once a mid-year transfer occurs beyond the certified enrollment date.

WV Code §18-5G-5 (a)(3) is less specific than the provisions outlined in WV Code §18-5-16 as it pertains to the timing and amount in which the pro rata basis should occur; however, WVDE legal counsel has determined that the statutes should be read and construed with reference to each other regarding these terms because they pertain to the same subject matter. Therefore, the invoicing of all mid-year transfer situations shall occur in the following fiscal year at the rate in which the invoicing district would have received funding for that student (FY25 state aid per pupil). In all instances, invoices must be paid within 30 days of receipt of the invoice.

Please note that because WV Code §18-5G-5(a)(3) and WV Code §18-5-16 use the word "may" in connection with the invoicing process, it leaves it to the discretion of the school district as to whether to engage in that process. Public school districts should consider whether there is a cost benefit in doing so. In addition, if a public school district decides to invoice, it is advised that public school districts adopt a uniform process for all invoicing.

WVDE Finance Policy Updates

WVBE Policy 8100, Public School Finance – had very few comments impacting the content of the policy that were included in the amended version of the policy presented to and approved by the State Board during the July 8th WVBE meeting. A summary of changes can be found in **Attachment #2**. The policy will be effective 30 days from filing. WVDE is currently publishing the policy handbook in its final booklet format and hard copies will be available upon request. Please email your assigned coordinator if you'd like a copy or copies of the policy mailed to the county board office. An electronic version of the policy will be posted on the School Finance website.

WVBE Policy 8200, Purchasing Policies and Procedures Manual for Local Education Agencies – Two waivers approved by the State Board of Education during the July 8th board meeting.

The first waives the obligation for county boards to bid out the services for screeners which are mandated under WVC §18-2E-10. Section 3.2.3.a of WVBE Policy 8200 states, "To ensure that commodities and services are obtained at the most economical, competition must be sought, whenever possible. This can be accomplished by describing products and services in a manner that meets the LEA's needs and encourages competition." Specific to the procurement of these screener services, this waiver is in place until WVBE Policy 8200 can be revised to reflect this change. **Attachment #3**

The second waives the obligation for county boards to solicit competition for procurement of goods and services costing less than \$10,000. WVDE felt it necessary to ensure a mid-year revision of the thresholds did not occur due to implications surrounding the audit and monitoring procedures conducted on the procurement process of county boards of education. This waiver is in place until WVBE Policy 8200 can be revised to reflect this change. **Attachment #4**

WVBE Policy 5202, Minimum Requirements for the Licensure of Professional / Paraprofessional Personnel and Advanced Salary Classifications – Revisions to the CSBO and Professional Accountant certification and renewal requirements have been submitted to the Office of Certification to be presented to the State Board for approval with an estimated timeframe being the August WVBE meeting. The revisions are as follows (highlighted yellow):

10.6.a. Professional Business Official Certificate.

10.6.a.4. Renewal. The candidate for licensure must provide evidence of satisfying the following: complete 15 clock hours annually of professional learning activities with credit offered or approved by the WVDE for a total of 45 hours at the time of renewal unless otherwise approved by the WVDE; and receive the recommendation of the employing county superintendent in the county in which the candidate is or was employed. **However, in the event that a licensee cannot meet the 15-clock hour annual professional learning requirement in a given year, the licensee must have completed a minimum of six clock hours of WVDE-approved professional learning in that year with a total aggregate 45 hours completed over the three-year license period.**

10.6.b. Professional Accountant Certificate.

10.6.b.1. General Criteria. A Professional Accountant Certificate may be issued to an individual employed for a specific assignment who has completed a minimum of a BA through an accredited IHE; the general requirements specified in section 9; the minimum GPA specified in section 9.11; and the conditions for issuance specified in section 10.6.b.2.; however, in-lieu of the 24 semester hour completion in accounting coursework requirement specified in section 10.6.b.2., a candidate for licensure is required to have completed a minimum 12 semester hours in accounting coursework in conjunction with the completion of an MA approved by the WVDE Office of School Finance.

10.6.b.2. Conditions for Issuance. The candidate for the Professional Accountant Certificate must submit evidence of the following: holds a minimum of a BA including 24 semester hours of coursework in accounting completed with a minimum of 2.50 GPA; and receive the recommendation of the county superintendent verifying that the candidate is the most qualified candidate for the position.

10.6.b.3. Validity Period. The Professional Accountant Certificate shall be valid for a period of three years and shall expire on June 30 of the last year of its validity.

10.6.b.4. Renewal. The candidate for licensure must provide evidence of satisfying the following: six clock hours annually of professional learning activities with credit offered or approved by the WVDE for a total of 18 hours at the time of renewal unless otherwise approved by the WVDE; however, in the event that a licensee cannot meet the six clock hour annual professional learning requirement in a given year, the licensee must have completed a minimum of three clock hours of WVDE-approved professional learning in that year with a total aggregate 18 hours completed over the three-year license period; and receive the recommendation of the employing county superintendent in the county in which the candidate is or was employed.

Please note these policy revisions will go out on comment upon approval by the State Board, and county board finance staff are encouraged to provide comment(s) on the revisions if desired.

Vendor Registration Memorandum

See **Attachment #5** for the newly established vendor registration memorandum which will be included in the appendix of the revised WVBE Policy 8200. It is recommended that the document be included as an addendum to any procurement contract entered into by a county board of education to show due diligence in ensuring that business is being conducted with vendors who meet the registration requirements as set forth in WVC §148-1-6.1.7 and §11-12-3.

New CSBO Mentorship Program

In order to better support new CSBOs and attempt to limit the turnover at the CSBO position, the WVDE has established a new CSBO mentorship program. An outline of the program is as follows:

- Mandated for the first 3 fiscal years of a CSBO's employment.
- Will also look to mandate for districts listed as "needs assistance" under the accountability system who are not already included under the years experience mandate.

- Grant award will be issued in the amount of \$20,000 annually to mandated county boards. This will cover the cost of mandatory sessions as well as a portion of any additional sessions necessary to support the CSBO.
- Minimum of two monthly points of contact being 1-hour sessions.
- Must have a minimum of one in-person point of contact monthly.
- WVDE OSF county coordinator as well as either Josh or Uriah will participate in the mandatory in-person session. In-person sessions involving WVDE staff must take place during the workday unless extenuating circumstances determine otherwise.
- Quarterly progress reports must be established by CSBO in collaboration with the mentor detailing support provided to date, future support focus areas, and CSBO goals.
- County boards will be required to bid out the service under the RFP process due to the annual cost incurred for the service.
- Once this process has been rolled out, WVDE will look at adding a competitive grant process for mentors for other aspects of finance such as AP, Payroll, etc.

A survey will be conducted in the near future that will be utilized to gather information as to who may be willing to be a mentor under this program.

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.

WVSIPP Funding Details

Jackson County Schools (035) Public District - FY 2024 - LEA Strategic Plan - Rev 0

Go To

| WVSIPP Component | Funding Amount |
|----------------------------------|-----------------|
| Induction of beginning teachers | * \$ 50,000.00 |
| Support for experienced teachers | * \$ 50,000.00 |
| Support for student teachers | * \$ 50,000.00 |
| Support for other staff | * \$ 10,000.00 |
| Professional development | * \$ 150,000.00 |

Services Rendered to Public Charter School Students

In accordance with WV Code §18-5G-3(b), if a public charter school does not sponsor an extracurricular athletic and/or academic interscholastic activity for the students enrolled in the public charter school, the public charter school students may participate on the same basis as other public school students in those activities that are sponsored by the noncharter public school serving the attendance area in which the student resides.

The key word within this statute is “interscholastic” not “co-curricular.” Upon guidance from WVDE Legal Counsel, there has to be an interscholastic competitive aspect to the course for them to be allowed to take it from county public schools. Otherwise, there’s nothing that allows a charter school student to just take any academic class at a county public school.

If a public charter school student is taking a course at a county board of education as a part of an interscholastic activity due to the course/activity offering being unavailable through the public charter school, the student must be dually enrolled with both the public charter school and the county board of education based on the FTE split created by this scheduling process. This will ensure the state aid appropriated for the student is appropriately allocated to both the public charter school and the county board.

Textbook Adoption Follow Up

As a reminder, guidance has been provided to county boards regarding a change to the process of supplemental material procurement. The district is advised to first negotiate with the publisher the option of entering into a one-year contract with additional renewals necessary to complete the adoption at the same rate in which the publisher had originally offered to cover a five-year adoption under the historical procedures that have now been determined to be unallowable. This is the most cost-effective solution for the district. If the publisher is not willing to honor the original rate on an annual basis, the district is advised to execute a contract to procure five-years’ worth of product in year one of the adoption period. The county board will have to analyze whether there is necessary storage space within the district to store these materials over the adoption period as well as if there is a financial benefit in doing so. If it is determined there is not, county boards have the ability to utilize the services of a state approved depository (James and Law is the only depository currently recognized by WVDE), as outlined in WVC 18-2A-7, as a storage and inventory management system that will aid in the annual distribution of the product. **It is imperative that the workbooks are not purchased directly from the depository but rather from the publisher to ensure proper accounting procedures are in place.** The county board will execute an MOU that will detail storage terms of the product as well as controls in place to receive and maintain product inventory. This service will involve a charge to the district, but the cost has been determined to be significantly less than the upcharge experienced in some cases for the annual purchase of product.

This solution was determined to be the only route that satisfies both accounting and procurement procedural requirements. By utilizing the services of a depository and clearly delineating the product/services offered by the publisher and depository, proper controls can be enforced while also ensuring a county board is not paying for services before being rendered due to the fact that the

depository is operating as the receiving function of the procurement process as a contracted service of the district.

Local Finance Policies Required through State Board Policy

Please see **Attachment #6** for a complete list of local finance policies that are required to be established in WVBE Policy 1224.1, 8100, or 8200.

Chart of Accounts Update

Project Code Changes/Additions:

08Y9X – MOE Compliance Grants

13Y1X – Country Roads Codes: Grant to support students in computer science classrooms utilize deeper critical thinking and analytical skills, making them well-rounded learners and eventual adults who can contribute to the future of the WV.

28Y8X – Grow Your Own Reimbursements: To provide counties required textbooks, manuals, license fees for required software, etc., for dual credit courses taken by Grow Your Own WV participants. The Textbook and Materials grant is not to supplant existing funding sources.

46Y97 – Twenty-First Century – Local – Parent Fees

46Y98 - Twenty-First Century – Local – Other Program Incomes

46Y99 – State Childcare Subsidy Payments Received from the Federal Government

New Guidance Regarding Twenty-First Century “Program Income”

2 CFR §200.1 defines program income as the gross income earned by the non-Federal entity that is directly generated by a grant-supported activity or earned as a result of the Federal award during the period of performance. Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds.

This guidance applies to subgrantees who have received prior written approval from the United States Department of Education to earn program income on the 21st CCLC grant awards and account for the program income under the addition method detailed in 2 CFR §200.307(e)(2). Program income typically occurs in local 21st CCLC programs in connection with selling student products as part of a training or entrepreneurial project. (21st CCLC NRG E-26) It may also occur in the form of parent fees or state childcare subsidy payments.

Any program income generated by a 21st CCLC subgrantee must be used within the subgrant period (e.g., the 5 years granted by the WVDE) for the purposes and under the conditions of the subgrant. (21st CCLC NRG E-27) WVDE requires subrecipients to follow the below four steps as evidence the subrecipient has met this requirement:

1. Program income must be accounted for in the subrecipients accounting system as a separate revenue source. Per the West Virginia Department of Education Local Education Agencies Chart of Accounts, LEAs should use the below codes:
 - a. Fund Code 61 Special Revenue Fund - District
 - b. Project Code 46YXX for 21st CCLC (Y is used to designate the fiscal year; XX may be used to subdivide projects)
 - c. Revenue codes:
 - i. 01982 for parent fees
 - ii. 04711 for state subsidy payments
 - iii. 01989 for other program income
2. Program income may be spent only on allowable activities of the 21st CCLC program regulations and the Uniform Guidance Subpart E (Cost Principles) Fiscal Treatment of Program Income in 21st CCLC Federal Grant Programs.
3. Program income must be expended prior to requesting federal 21st CCLC grant reimbursement through the WVDE.
4. Program income earned must be spent on current grant year expenses.

If you have any questions regarding the treatment and accounting for program income earned as the result of the federal 21st CCLC grant award please contact a WVDE 21st CCLC Coordinator.

Sworn Statements

WV Code 12-4-14, which is the section of code that speaks to the additional state grant reporting requirements and sworn statement of expenditures, also requires that any grantee seeking any state grant provide a sworn statement to their grantors stating that they have fulfilled all reporting requirements of WV Code 12-4-14. If your county board has not already submitted sworn statements due June 30, 2024, or prior, please do so immediately.

Please keep in mind the following:

- State grants are still being extended on a case-by-case basis. Please do not send state funds back to WVDE prior to contacting the awarding official located at the top right corner of the grant award regarding a possible extension.
- The law states the following in regard to the due date for these statements: “The grantee shall submit the sworn statement of expenditures within two years after the end of the fiscal year in which the grantor disbursed state grants to the grantee”. This means that grants received in FY 2022 would require that you submit a sworn statement by the end of FY 2024.
- In most situations, each grant received will need only one sworn statement of expenditures completed. This statement should only be completed when:

- You have expended the total amount of the grant, or
- When you reach the liquidation date of the grant or the due date for the sworn statement and you have not completely expended the funds.
- If an extension request has been granted, a sworn statement is to be completed each year following the original liquidation date assigned to the grant award. This guidance is to be followed even if the county board has incurred no expense on the grant award at the time in which the sworn statement is due.
- Please scan completed sworn statements into an e-mail and send them to your assigned coordinators.
 - Barbour – Jackson: Lori Elliott (lori.elliott@k12.wv.us)
 - Jefferson – Pendleton: Lacey Pettry (lacey.pettry@k12.wv.us)
 - Pleasants – Wyoming: Justin Hannah (justin.hannah@k12.wv.us)

WVC 12-4-14(d)(1), requires WVDE or the State Auditor to issue stop payment orders for failure to file required reports. Any grantee failing to file a required report or sworn statement of expenditures within the two-year period as provided in this section for state grant funds is barred from subsequently receiving state grants until the grantee has filed the report or sworn statement of expenditures.

Please email your assigned coordinator if you have additional questions regarding this process.

**COUNTY BOARDS OF EDUCATION, ESCs, MCVCS, and Public Charter Schools
TREASURERS/CHIEF SCHOOL BUSINESS OFFICIALS/FINANCE CONTACTS
FOR THE 2024-25 YEAR**

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

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**COUNTY BOARDS OF EDUCATION, ESCs, MCVCS, and Public Charter Schools
TREASURERS/CHIEF SCHOOL BUSINESS OFFICIALS/FINANCE CONTACTS
FOR THE 2024-25 YEAR**

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| Mountain State Educational Services Cooperative (MSESC) | Tinessa Williamson | tdwilliamson@k12.wv.us | 304-766-0011 |

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**COUNTY BOARDS OF EDUCATION, ESCs, MCVCs, and Public Charter Schools
TREASURERS/CHIEF SCHOOL BUSINESS OFFICIALS/FINANCE CONTACTS
FOR THE 2024-25 YEAR**

**PUBLIC CHARTER SCHOOL
FINANCE CONTACTS**

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| Eastern Panhandle Prep | Xiaofei Pei | xpei@accelschools.com | (240) 506-1643 |
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