

## School Finance Hot Topics – October 16, 2024

### Follow-up Discussion from Mid-Year Transfer Invoicing Process

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 12th 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 (currently the FY25 state aid per pupil amount). 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.

For county boards of education, the amount that can be currently invoiced to other districts for the state aid portion of the statute is the FY25 state aid per pupil amount for the district who is invoicing. For example, Berkeley County will be invoicing all districts at \$6,030.18 which is then prorated based on the number of days the student was enrolled in Berkeley County in comparison to the 180-day school term. Please note that districts who do not receive state aid (Doddridge, Marshall, Tyler and Wetzel for FY25) cannot invoice for mid-year transfer state aid based on how the statute is written but can invoice for the exceptionality piece.

For public charter schools, the amount used to prepare invoices for state aid is the 99% of the total allowance per pupil. This will fluctuate based on the school district being invoiced in accordance with the second column on page 1 of the attached schedule. Public charter schools will invoice other public charter schools based on the current statewide average (\$7,819.75). Again, this amount is prorated at the number of days enrolled in comparison to the 180-term.

For the exceptionality piece, the attached schedule titled ‘FY25 State Aid for Special Education Table 4’ is to be used to compute the current amount to be invoiced. **(Attachment #1)** Again, each school district is

invoicing on the per pupil amount generated for their district. For students in grades k-12, this per pupil rate is computed by taking column (5) of the schedule divided by column (2). For pre-k students, the rate is computed by taking column (10) of the schedule divided by column (7).

**Revenue source codes 03131 and 03132 have been established to account for the transfer revenue associated with state aid and state special education funding, respectively, received from school districts in accordance with this guidance. Further, object code 59X should be utilized to account for the payments made to school districts from your district. The use of these account codes is imperative to ensure that the funds are not double reported when analyzing the data.**

## Sworn Statement of Expenditures

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](mailto:lori.elliott@k12.wv.us))
  - Jefferson – Pendleton: Lacey Pettry ([lacey.pettry@k12.wv.us](mailto:lacey.pettry@k12.wv.us))
  - Pleasants – Wyoming: Justin Hannah ([justin.hannah@k12.wv.us](mailto: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 note that WVDE has been notified that additional staff has been hired at the WVSAO to ensure that the sworn statement process is being completed. In order to avoid any instances of stop payment orders, please continue to stay on top of this process.**

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

WVDE is in the process of streamlining the sworn statement submission process to lessen the burden on county boards of education and eliminate some of the convoluted process that exists within the process. As shown below, a link will be available in the very near future that will pre-populate the sworn statement with various data that can be pulled from the original grant award document. See **Attachment #2** for a sample sworn statement that will be created by clicking the link. Applicable county board staff will still be required to print out the document for signature due to the WV State Auditor’s Legislative Rule requiring a wet signature and notary.

Year	Grant	commitment	Grant Award	Sworn Statement	Project Code	CFO Approval (fund)	CFO Approval (project)	Superintendent Approval
S2025	05SARCIS	GRTAWD04022500000246	<a href="#">Download PDF</a>	<a href="#">Download PDF</a>	1951X	JSR89001 approved 07/24/2024 11:07:11 fund 81 project 19515	TAA89001 approved 07/30/2024 08:07:39	
S2025	05SAFORM	GRTAWD04022500000508	<a href="#">Download PDF</a>	<a href="#">Download PDF</a>	0551X	JSR89001 approved 07/24/2024 11:07:24 fund 81 project 05515	TAA89001 approved 07/30/2024 08:07:39	
S2025	05SAPGMMD	GRTAWD04022500000720	<a href="#">Download PDF</a>	<a href="#">Download PDF</a>	0553X	JSR89001 approved 07/24/2024 11:07:39 fund 81 project 05535	TAA89001 approved 07/30/2024 08:07:39	
F2025	CTEATC	GRTAWD04022500000848	<a href="#">Download PDF</a>	<a href="#">Download PDF</a>	5051X	JSR89001 approved 08/15/2024 08:08:07 fund 81 project 50510	TAA89001 approved 08/27/2024 17:08:58	
S2025	03CXRNTE	GRTAWD04022500001919	<a href="#">Download PDF</a>	<a href="#">Download PDF</a>	8859X	JSR89001 approved 09/25/2024 08:09:50 fund 81 project 88592	TAA89001 approved 09/20/2024 13:09:54	

In order to further lessen the burden on county boards, WVDE is also looking at the possibility of incorporating a sequel query run that will be generated at the same time as the sworn statement. Office of Data and Information Systems staff are still looking at the feasibility of this process and updated guidance will be provided when available.

Further, Office of Technology staff are working to build a routing system for the submission of sworn statements as well. The thought process is that an upload of the completed set of documents for a sworn statement will occur within a similar link as shown above which will then route the submission to applicable WVDE contacts.

One final note, WVDE has been informed by the WV State Auditor’s Office that funds must be expended within the obligation/liquidation deadlines set forth on the grant award document. This is contradictory to the guidance involving grant extensions that WVDE has issued in the past. Please work with applicable staff to expend grant awards within the applicable window. Good practice would be to submit unexpended funds to WVDE when sworn statements are prepared.

## Chart of Accounts Update

### Object Code Changes/Additions:

115 – *Extra-Student Pay* – The definition was amended to include the compensation paid to special education teachers under the provisions of WVC §18-20-12.

19X – Service Personnel – Substitutes Filling Vacant Positions – These object codes were cleaned up to mimic other service personnel groupings.

### Revenue Source Code Changes/Additions:

03131 Mid-year Transfer Enrollment – State Aid. Revenues recorded by an LEA from funds invoiced to and received from a WV school district for state aid due to the mid-year transfer provisions outlined in WV Code §18-5-16 and §18-5G-5 (a)(3).

03132 Mid-year Transfer Enrollment – State Special Education. Revenues recorded by an LEA from funds invoiced to and received from a WV school district for state special education funds due to the mid-year transfer provisions outlined in WV Code §18-5-16 and §18-5G-5 (a)(3).

## Vendor Preference

Section 17 of WVBE Policy 8200 which speaks to resident vendor preference will be revised as a part of the overall revision of Policy 8200 due to changes that have occurred to WVC §5A-3-37 since the policy's last revision. As a part of the revision, WVDE will mimic a process in place under the WV State Purchasing Division which requires State agencies to include a Vendor Preference Certificate to be completed by vendors as a part of the bid package in order to grant preference to the vendor. While this will not be a requirement under the Policy 8200 revision, it will be the preferred methodology moving forward and is intended to simplify the process. **Attachment #3**

Under WVC §5A-3-37, the following must be verified:

- A. A Certificate of Good Standing from the West Virginia Tax Division;
- B. Documentation filed with the Secretary of State showing the state of incorporation, the address of all officers, the corporate headquarters, the address of the principal place of business, and other pertinent information. Entities not required to file with the Secretary of State may provide an affidavit confirming that the headquarters or principal place of business is in West Virginia, along with a copy of a utility bill in the name of the business entity;
- C. A copy of the most recent personal property tax ticket showing taxes have been paid; and
- D. An affidavit confirming that the business entity has paid all applicable business taxes imposed by Chapter 11 of the West Virginia Code.

The certificate is intended to operate in a similar manner to the vendor registration requirements to put the onus on the vendor rather than the county board in order to lessen the burden on finance staff to collect the required data.

Under the law changes since the last policy revision, additional layers of vendor preference have been included and are detailed on the attached certificate.

## **Purchases by Schools**

Section 29.3 of WVBE Policy 8200 states that **“LEAs are not permitted to distribute public funds to individual schools for expenditure. Funds may be allocated to each school, but the actual procurement transactions are to be handled through the LEA’s central business office. Exceptions to this general rule are: (a) the distribution of funds appropriated for faculty senates through the Public School Support Program (PSSP) and supplemental allocations by the LEA to provide the basic allocation for teachers not funded through the PSSP; (b) the occasional or infrequent reimbursement of an expense unintentionally paid by a school, or; (c) the disbursement of funds to a school for the repetitive purchase of a specific item, such as postage, where it is impractical to handle the transaction in any other manner. Supplemental allocations by the LEA to the appropriated amount provided to each teacher through the PSSP are not to be distributed to the schools for expenditure. Exceptions (b) and (c) above are for small dollar amounts and are not to be extended to the routine distribution of funds to all schools in the county on a formula or predetermined basis for the schools to determine how the funds are expended.”**

Further, section 29.4 of Policy 8200 states that **“All state or federal grant funds received directly by an individual school are to be remitted immediately to the board office. The funds are to be allotted to the school for expenditure for the purposes identified in the grant award, but the procurement transactions are to be handled through the LEA’s central business office.”**

WVDE has been made aware of many situations recently of funds being transferred to the school level for expenditure rather than being expended from the central office. This would include allocations made to individual schools within the excess levy call of the county board.

## **CTE Budgeting Tool**

Beginning with fiscal year 2026, CTE now requires an annual budget submission prior to the release of Secondary Block, Perkins, and Equipment grants. Training was conducted on the budget application completion process for CTE administrators and other interested parties on October 10<sup>th</sup>. CSBOs may be asked to support CTE in completing the budget application.

The budget application can be found on WVEIS 2.0 for individuals with appropriate authorities. Individuals must be added to the administrative county group to be granted access.

Additionally, CTE has wanted to pass along the message that extension requests on equipment grants etc. will result in a reduction of secondary block if extended. This same message will be conveyed to CTE administrators.

Below are screenprints of the budgeting process in WVEIS 2.0.

Student Lookup  District: Berkeley County Schools School: R04 | Services Berkeley Co. Set as default Year: 24-25

Home > CTE

[Planning] CTE Planning Sub Menu [Menu] [Budgets] CTE Budgets [Program Offerings] Program Offerings [CTE.PO]

[Students] CTE Students Sub-menu [Menu] [Governor's Workforce Credential] Governor's Workforce Credential [CTE.GWC] [Student Snapshots] CTE Student Snapshots [CTE.SNAP]

[ACE] CTE Adult Students Information System [CTE.ACE] [Placement] CTE Placement Collection [CTE.PLACE] [Summary] CTE Summary [CTE.SMRY]

CTE > Budgets

ERTECHWV

Berkeley County Schools Make a Selection Secondary Block Perkins Equipment

### Berkeley County Schools Secondary Block: \$471,596

Revenue	
Secondary Block	Amount
Formula Funds	471,596.00
Carry Over (2024)	73,167.30
<b>Total</b>	<b>\$544,763.30</b>

Distributions			
Location	Distribution	Allocated	Balance
1 Berkeley County Schools (004)	0.00	0.00	0.00
2 Berkeley County Virtual Students (V04)	0.00	0.00	0.00
3 Hedgesville High School (501)	0.00	0.00	0.00
4 Hedgesville Middle School (301)	0.00	0.00	0.00
5 Martinsburg High School (502)	0.00	0.00	0.00
6 Martinsburg North Middle School (302)	0.00	0.00	0.00
7 Martinsburg South Middle School (303)	0.00	0.00	0.00
8 Mountain Ridge Middle School (306)	0.00	0.00	0.00
9 Musselman High School (503)	0.00	0.00	0.00
10 Musselman Middle School (304)	0.00	0.00	0.00
11 Pikeside Transitional School (599)	0.00	0.00	0.00
12 Spring Mills High School (504)	0.00	0.00	0.00
13 Spring Mills Middle School (305)	0.00	0.00	0.00
<b>Totals</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

Save Distributions

Save Distributions

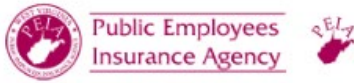
Allocations	
Curriculum	\$ 0
New Program Start-Up/Sustainability	\$ 0
Professional Learning	\$ 0
Supplies	\$ 0
Middle School Initiatives	\$ 0
Special Populations	\$ 0
Assessment and Credentials	\$ 0
CTE Recruitment	\$ 0
Personnel	\$ 0
Travel and Transportation	\$ 0
Drug Testing	\$ 0
Other	\$ 0
Work-Based Learning	\$ 0
Carry Over	\$ 0
<b>Allocations Balance: \$0</b>	

Totals \$ 0.00 \$ 0.00 \$ 0.00

Save Distributions

Allocations			
<b>Curriculum</b>			<b>\$ 0</b>
Electronic resources, curricula (including textbooks), instructional resource materials, CTE related school district memberships in business, technical, and professional organizations.			
Location	Program	Reason for Allocation	Amount Allocated
New Program Start-Up/Sustainability			\$ 0
Professional Learning			\$ 0
Supplies			\$ 0
Middle School Initiatives			\$ 0
Special Populations			\$ 0
Assessment and Credentials			\$ 0
CTE Recruitment			\$ 0
Personnel			\$ 0

## PEIA Wellness Incentive



### Let's do this together

Some things are just more fun with friends. Join the free wellbeing program offered by PEIA today to help you get active, eat healthier and manage stress so you can live your best life.

Plus, it's easy to earn up to \$100 in rewards per year (\$25 per quarter) by making healthy decisions. Choose healthy activities and watch your rewards add up!

If you're not already aware, PEIA has re-established their previously short-lived program that was brought about several years ago. As a part of the wellness program, PEIA has received an interpretation from the IRS that the employer of individuals who participate in the program will be required to withhold FICA taxes related to the payments. Therefore, county boards of education will have to take necessary steps to ensure this takes place.

In order to make this process feasible, PEIA will be providing both a monthly and calendar year file which will provide information as to who has participated and how much they have received. WVDE advises that this process be handled as a fringe benefit on the W-2. County boards will need to calculate the amount for FICA US (6.2%) and FICA USX (1.45%) for the employee and employer and enter as a one-time voluntary deduction before the employee's last pay of the year to ensure the taxes are included on the appropriate calendar year's W-2. Again, a monthly file will also be provided to ensure taxes will properly be withheld from individuals who resign mid-year. WVDE advises county boards to compare the monthly file to employment records to determine if a withholding needs to occur prior to year-end. Kim Harvey has included the following screenshots to outline process.



9/26/24 FY 25 DODDRIDGE CO. BOARD OF EDUCATION 16:56:21 QPADEV001C  
EMS Employee Voluntary Deductions Ref: PAY.350 .11

Employee: [REDACTED] BRENDA M. KASCHNER  
Deduction Code: FICA USX FICA-MEDICARE

Deduct: 4.00 Plus: .0000 % of GROSS from following jobs:  
[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]

Employer pays: 4.00 Plus: %

Make deduction on next 1 checks OR deduct entire net check amt (Y/N)? N  
Delete this voluntary deduction after number of checks has reached zeros? N

Effective dates are from to One-Time Change? N

Direct Deposit (P/Y/N): N Deduction Priority: Z  
Employee Bank ID:

Maximum Per Period: \$ [REDACTED] \$ [REDACTED]  
Maximum Per Year: [REDACTED]  
Maximum Per Lifetime: [REDACTED]

Mode: Change F3=Exit F4=Index F5=Reset F12=Cancel Cancel? N  
F6=Basic Info. F7=Payroll Info. F8=Assignments

Then as discussed at W2 time, you will enter this as a fringe benefit amount to add to the taxable wages on the W2.

9/26/24 FY 24 MONONGALIA COUNTY SCHOOLS 17:00:29 QPADEV001C  
W2 Employee Non-Cash Fringe Benefits Ref: FRS.440 .11

Employee [REDACTED] WHITE, DARRYL M.  
Addenda Code ZFBW2 FRINGE BENEFITS FOR W-2'S  
Date 12/31/23

**Distribution:**

Amount 736.50  
Description

**Taxable Flags:**

FICA Taxable ... Y FICA Medicare .. Y  
Federal ... Y State ... Y  
County ... N Local ... N

Mode: Lookup Cancel? N

## **Paygrade H Employees**

WVC §18A-2-5 states that “The board may not employ a number of such personnel whose minimum monthly salary under 18A-4-8a of this code is specified as pay grade “H”, which number exceeds the number employed by the board on March 1, 1988”. School Finance has historically interpreted WVC §18A-2-5 to be specific to the position codes listed as pay grade ‘H’ within WVC §18A-4-8a: Director or Coordinator of Services, Programmer, Supervisor of Maintenance, and Supervisor of Transportation. The inferred justification is that the Legislature wanted these specific positions to no longer be service level positions because the work performed was professional in nature, leading to the creation of the law. **Attachment #4** provides a list of the number of pay grade ‘H’ positions employed by county boards of education in 1988 as maintained by WVDE.

In relation to this law, OSF occasionally gets questions regarding service level positions entitled to “step-up” increases due to specialized healthcare or supervisory duties as afforded through WVC §18-5-22 and 18A-4-8a(m) respectively. WVDE doesn’t believe that the intent of the law was to limit these aide and secretary positions from being granted the step-up, but rather the specific positions whose salary classification is set as an ‘H’ within the code.

## **Executive Secretaries**

During the certified list process thus far, there have been a handful of situations brought to light in which the use of the executive secretary position code is not appropriately utilized. The executive secretary position code is defined in WVC §18A-4-8 as follows: “Executive secretary” means a person employed as secretary to the county school superintendent or as a secretary who is assigned to a position characterized by significant administrative duties”

McCann v. Lincoln Cty. Bd. of Educ., 244 W. Va. 66, 851 S.E.2d 512, 2020 W. Va. LEXIS 794 (W. Va. 2020) ruled that “Employees were not entitled to reclassification to the Executive Secretary title as defined by the county board of education because the board’s definition of Executive Secretary contravened state law as the board did not just add qualifications to the definition of the Executive Secretary title, but swapped the Executive Secretary classification and the Secretary III classification and adopted the reversed definitions as its own. Furthermore, the employees did not meet the requirements of the statutory definition for Executive Secretary.” It’s extremely important to take into account this code section and court ruling prior to granting secretary promotions at the central office.

Please note that WVDE has interpreted the law to allow for an executive secretary at an MCVC as well.

## **Assets Available at WVSDB**

The West Virginia Schools for the Deaf and the Blind and the West Virginia Outreach Center for the Deaf and the Blind house statewide low incidence resource lending libraries that allow teachers and related staff working with children with vision and/or hearing loss to borrow specialized educational items and tools to support their students’ learning. Items are available for a 60-day trial period at no cost to the LEA,

so that they can ensure the item is appropriate for the student. An online listing of available resources is available at the following link. Additional information regarding this can be found on **Attachment #5**.

[https://core-docs.s3.us-east-1.amazonaws.com/documents/asset/uploaded\\_file/2618/WVSD/4125522/30062\\_Lending\\_Library\\_Booklet-v2\\_1.pdf](https://core-docs.s3.us-east-1.amazonaws.com/documents/asset/uploaded_file/2618/WVSD/4125522/30062_Lending_Library_Booklet-v2_1.pdf)

## UGG and EDGAR Updates

Whistleblower Protections – 200.217 - An employee of a recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing information that the employee reasonably believes is:

- Evidence of gross mismanagement of a Federal contract or grant,
- A gross waste of Federal funds,
- An abuse of authority relating to a Federal contract or grant,
- A substantial and specific danger to public health or safety, or
- A violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant.

The recipient and subrecipient must inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. 4712. It is recommended that LEAs add whistleblower protections to policies and procedures if they don't currently exist.

Internal Controls – 200.303 – changes include a requirement that internal controls be documented and that cybersecurity safeguards are in place.

Noncompetitive Procurements – 200.320(c)

Appropriate only when:

- The aggregate amount of the transaction is under the micro-purchase threshold
- The **procurement transaction** can only be fulfilled by a single source
- There is a public emergency for the requirement that will not permit delay resulting from **providing public notice** of a competitive solicitation
- The **recipient or subrecipient requests in writing to use a noncompetitive procurement method**, and the federal agency or pass-through entity provides written approval, or
- After soliciting **several** sources, competition is determined inadequate.

Other Federal procurement updates under 200.217-200.327:

- Prohibition on using geographic preferences removed
- Board Members now clearly included under conflict-of-interest rules

#### Equipment Definition – 200.1

- Tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of **\$10,000** or more per unit

#### Equipment Disposition –200.313(e) and (f)

When property is no longer needed in any current or previously Federally-funded supported activity, must request disposition instruction from the Federal agency **or pass-through entity**. Disposition will be made as follows, in accordance with Federal agency **or pass-through entity** disposition instructions:

- Fair market value more than **\$10,000 (per unit)** = pay Federal share back to federal agency **or pass-through entity**
- May retain **\$1,000** to cover expenses associated with the selling and handling of the equipment.
- Fair market value of **\$10,000 or less (per unit)** = no money owed back to feds

**Equipment retention.** When included in the terms and conditions of the Federal award, the Federal agency may permit the recipient to retain equipment with no further obligation to the Federal Government unless prohibited by Federal statute or regulation.

#### Supplies – 200.314

If there is a residual inventory of unused supplies **at the end of the period of performance** exceeding **\$10,000** in total aggregate value, and the supplies are not needed for any other Federal award, the recipient may retain or sell the supplies:

- Aggregate fair market value more than **\$10,000** = pay Federal share back to federal agency **or pass-through entity**
- May retain **\$1,000** to cover expenses associated with the selling and handling of the supplies.

**Unused supplies** mean supplies that are in new condition, not having been used or opened before. The aggregate value of unused supplies consists of all supply types, not just like-item supplies.

#### Subrecipient Monitoring – 200.332 (e)

**WVDE must ensure that the subrecipient takes corrective action on all *significant developments* that negatively affect the subaward. “Significant developments” include:**

- Single Audit findings;
- Other audit findings;
- Site visits; and

- Written notifications from a subrecipient of adverse conditions which impact their ability to meet the milestones or objectives of a subaward.

#### Audit Requirements – 200.501

Increased single audit threshold - The threshold for single audits has been increased from **\$750,000 to \$1,000,000**, and the criteria for selecting major programs for audit have been updated to better focus on higher-risk areas.

### **Safe Schools Funding Supplemental Appropriation**

HB 230 was passed last week during the Second 2024 Special Legislative Session which supplemented the FY24 State budget with a \$1 million appropriation to the Safe Schools Fund. WVBE Policy 8300, Safe Schools Funding Process, outlines how funds appropriated to the Safe Schools Fund are to be allocated to school districts. The policy mimics WVC §18-5-48 in this regard and is included as an attachment to this handout. Further information regarding the competitive application will be forthcoming. **Attachment #6**

### **WVEIS Finance Replacement**

For those of you who may not be aware, WVDE is in the planning phase of replacing WVEIS Finance. OSF met with prospective vendors at last month's International ASBO event, and based on preliminary conversations, we are confident that a suitable replacement option exists. Applicable WVDE employees have been engaged in preliminary conversations and demonstrations as we get a feel for product offerings and begin to think about the complexities of an RFP. CSBOs will be asked to review the established RFP prior to its publication to ensure we have captured all existing needs within a system. WVDE is currently looking at a 2-year replacement window.

### **Legislative Session Outlook**

Representatives of both the House of Representatives and Senate have shown interest and engaged in conversations with WVDE regarding potential proposed changes to the funding formula during the 2025 Legislative Session (FY26 funding). As a part of these discussions, WVDE has consistently referenced the following top priorities:

1. The need for additional weighting to be applied to specific student groups, specifically special education and low SES, to be used in the calculation of net enrollment for state aid funding purposes.
2. The need for personnel ratios to be research-driven not funding-driven.

3. The fact that the majority of “overhead” or centralized support service function department heads are non-state funded positions.
4. The need for the simplification of state minimum salary tables.
5. The fact that appropriations for substitute expenditures only cover approximately 20% of the actual costs incurred by county boards of education.

Additional thoughts regarding the upcoming Legislative Session can be emailed to Uriah at [uriah.cummings@k12.wv.us](mailto:uriah.cummings@k12.wv.us).

**PUBLIC SCHOOL SUPPORT PROGRAM  
BASIC STATE AID ALLOWANCE ON A PER PUPIL BASIS  
BASED ON THE FINAL COMPUTATIONS  
FOR THE 2024-25 YEAR**

County	Net. Enroll. Adj. for State Aid Funding 2023-24	Total Allowance Per Pupil 2024-25	Local Share & Adjustments Per Pupil 2024-25	State Aid Per Pupil 2024-25
Barbour	2,098.18	\$ 8,277.00	\$ (2,597.40)	\$ 5,679.60
Berkeley	20,246.47	7,779.81	(1,749.62)	6,030.18
Boone	3,148.79	7,938.76	(1,729.69)	6,209.07
Braxton	1,669.50	8,213.98	(2,410.15)	5,803.82
Brooke	2,366.00	8,221.88	(4,748.18)	3,473.70
Cabell	11,496.07	7,759.78	(1,897.97)	5,861.80
Calhoun	1,116.03	8,656.91	(2,528.33)	6,128.58
Clay	1,521.00	8,423.61	(922.76)	7,500.85
Doddridge	1,337.88	8,383.62	(8,383.62)	-
Fayette	5,439.39	8,183.77	(1,573.84)	6,609.93
Gilmer	1,146.48	7,878.63	(1,860.89)	6,017.74
Grant	1,650.63	8,626.85	(3,904.92)	4,721.93
Greenbrier	4,570.29	8,045.94	(1,996.76)	6,049.18
Hampshire	2,784.50	8,271.81	(2,408.01)	5,863.80
Hancock	3,417.35	7,822.04	(1,874.54)	5,947.50
Hardy	2,166.48	8,223.16	(2,476.05)	5,747.12
Harrison	9,696.71	7,766.86	(2,906.02)	4,860.84
Jackson	4,065.38	8,071.80	(2,334.95)	5,736.85
Jefferson	8,401.87	7,707.72	(2,574.56)	5,133.15
Kanawha	23,543.24	7,617.56	(2,253.63)	5,363.93
Lewis	2,330.61	8,059.10	(4,126.62)	3,932.48
Lincoln	2,857.55	8,134.15	(764.03)	7,370.12
Logan	4,839.65	7,966.51	(1,667.65)	6,298.86
Marion	7,329.69	7,716.83	(1,940.89)	5,775.94
Marshall	4,127.86	7,815.81	(7,815.81)	-
Mason	3,628.07	7,960.25	(1,757.93)	6,202.33
McDowell	2,397.25	8,389.39	(1,893.73)	6,495.66
Mercer	8,479.54	7,684.29	(1,353.20)	6,331.09
Mineral	3,929.50	8,128.60	(1,482.26)	6,646.34
Mingo	3,416.80	8,253.69	(1,494.15)	6,759.54
Monongalia	11,504.84	7,807.49	(3,175.30)	4,632.18
Monroe	1,627.46	8,405.75	(1,633.10)	6,772.65
Morgan	2,148.01	7,937.97	(2,479.10)	5,458.87
Nicholas	3,344.78	8,101.06	(1,588.25)	6,512.81
Ohio	4,915.50	7,781.47	(3,514.26)	4,267.21
Pendleton	1,400.00	8,184.62	(2,262.68)	5,921.94
Pleasants	1,204.52	8,324.79	(4,024.61)	4,300.19
Pocahontas	1,400.00	8,327.84	(3,386.97)	4,940.88
Preston	3,991.15	8,175.92	(2,038.12)	6,137.80
Putnam	8,879.88	7,671.31	(1,982.69)	5,688.62
Raleigh	10,697.70	7,839.93	(1,627.78)	6,212.15
Randolph	3,561.15	8,111.78	(2,216.74)	5,895.05
Ritchie	1,371.76	8,056.24	(6,035.00)	2,021.24
Roane	1,680.48	7,996.66	(1,949.82)	6,046.85
Summers	1,400.00	8,256.60	(2,278.26)	5,978.34
Taylor	2,178.00	7,984.03	(2,878.65)	5,105.38
Tucker	1,256.72	8,214.62	(3,409.21)	4,805.41
Tyler	1,366.02	8,113.94	(8,113.94)	-
Upshur	3,676.00	8,020.45	(1,689.56)	6,330.90
Wayne	6,087.35	7,933.54	(1,287.26)	6,646.28
Webster	1,380.80	8,285.77	(1,147.38)	7,138.39
Wetzel	2,185.82	8,217.52	(8,217.52)	-
Wirt	1,128.71	7,861.77	(1,238.47)	6,623.29
Wood	11,315.00	7,683.15	(1,831.89)	5,851.26
Wyoming	3,394.12	7,948.34	(1,749.92)	6,198.42
<b>State</b>	<b>248,314.47</b>	<b>\$ 7,898.74</b>	<b>\$ (2,354.15)</b>	<b>\$ 5,544.60</b>

Notes: (1) Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

OSF  
03/15/24  
State Aid Per Pupil 25 - Based on Adjusted Net Enrollment (Final)

**PUBLIC SCHOOL SUPPORT PROGRAM  
BASIC STATE AID ALLOWANCE ON A PER PUPIL BASIS  
ARRANGED IN DESCENDING ORDER BY TOTAL ALLOWANCE  
BASED ON THE FINAL COMPUTATIONS  
FOR THE 2024-25 YEAR**

Ct.	County	Net. Enroll. Adj. for State Aid Funding 2023-24	Total Allow. Per Pupil 2024-25	Local Share Per Pupil 2024-25	State Aid Per Pupil 2024-25
1	Calhoun	1,116.03	\$ 8,656.91	\$ (2,528.33)	\$ 6,128.58
2	Grant	1,650.63	8,626.85	(3,904.92)	4,721.93
3	Clay	1,521.00	8,423.61	(922.76)	7,500.85
4	Monroe	1,627.46	8,405.75	(1,633.10)	6,772.65
5	McDowell	2,397.25	8,389.39	(1,893.73)	6,495.66
6	Doddridge	1,337.88	8,383.62	(8,383.62)	-
7	Pocahontas	1,400.00	8,327.84	(3,386.97)	4,940.88
8	Pleasants	1,204.52	8,324.79	(4,024.61)	4,300.19
9	Webster	1,380.80	8,285.77	(1,147.38)	7,138.39
10	Barbour	2,098.18	8,277.00	(2,597.40)	5,679.60
11	Hampshire	2,784.50	8,271.81	(2,408.01)	5,863.80
12	Summers	1,400.00	8,256.60	(2,278.26)	5,978.34
13	Mingo	3,416.80	8,253.69	(1,494.15)	6,759.54
14	Hardy	2,166.48	8,223.16	(2,476.05)	5,747.12
15	Brooke	2,366.00	8,221.88	(4,748.18)	3,473.70
16	Wetzel	2,185.82	8,217.52	(8,217.52)	-
17	Tucker	1,256.72	8,214.62	(3,409.21)	4,805.41
18	Braxton	1,669.50	8,213.98	(2,410.15)	5,803.82
19	Pendleton	1,400.00	8,184.62	(2,262.68)	5,921.94
20	Fayette	5,439.39	8,183.77	(1,573.84)	6,609.93
21	Preston	3,991.15	8,175.92	(2,038.12)	6,137.80
22	Lincoln	2,857.55	8,134.15	(764.03)	7,370.12
23	Mineral	3,929.50	8,128.60	(1,482.26)	6,646.34
24	Tyler	1,366.02	8,113.94	(8,113.94)	-
25	Randolph	3,561.15	8,111.78	(2,216.74)	5,895.05
26	Nicholas	3,344.78	8,101.06	(1,588.25)	6,512.81
27	Jackson	4,065.38	8,071.80	(2,334.95)	5,736.85
28	Lewis	2,330.61	8,059.10	(4,126.62)	3,932.48
29	Ritchie	1,371.76	8,056.24	(6,035.00)	2,021.24
30	Greenbrier	4,570.29	8,045.94	(1,996.76)	6,049.18
31	Upshur	3,676.00	8,020.45	(1,689.56)	6,330.90
32	Roane	1,680.48	7,996.66	(1,949.82)	6,046.85
33	Taylor	2,178.00	7,984.03	(2,878.65)	5,105.38
34	Logan	4,839.65	7,966.51	(1,667.65)	6,298.86
35	Mason	3,628.07	7,960.25	(1,757.93)	6,202.33
36	Wyoming	3,394.12	7,948.34	(1,749.92)	6,198.42
37	Boone	3,148.79	7,938.76	(1,729.69)	6,209.07
38	Morgan	2,148.01	7,937.97	(2,479.10)	5,458.87
39	Wayne	6,087.35	7,933.54	(1,287.26)	6,646.28
40	Gilmer	1,146.48	7,878.63	(1,860.89)	6,017.74
41	Wirt	1,128.71	7,861.77	(1,238.47)	6,623.29
42	Raleigh	10,697.70	7,839.93	(1,627.78)	6,212.15
43	Hancock	3,417.35	7,822.04	(1,874.54)	5,947.50
44	Marshall	4,127.86	7,815.81	(7,815.81)	-
45	Monongalia	11,504.84	7,807.49	(3,175.30)	4,632.18
46	Ohio	4,915.50	7,781.47	(3,514.26)	4,267.21
47	Berkeley	20,246.47	7,779.81	(1,749.62)	6,030.18
48	Harrison	9,696.71	7,766.86	(2,906.02)	4,860.84
49	Cabell	11,496.07	7,759.78	(1,897.97)	5,861.80
50	Marion	7,329.69	7,716.83	(1,940.89)	5,775.94
51	Jefferson	8,401.87	7,707.72	(2,574.56)	5,133.15
52	Mercer	8,479.54	7,684.29	(1,353.20)	6,331.09
53	Wood	11,315.00	7,683.15	(1,831.89)	5,851.26
54	Putnam	8,879.88	7,671.31	(1,982.69)	5,688.62
55	Kanawha	23,543.24	7,617.56	(2,253.63)	5,363.93
-	State	248,314.47	\$ 7,898.74	\$ (2,354.15)	\$ 5,544.60

Notes: (1) Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

OSF

03/15/24

State Aid Per Pupil 25 - Based on Adjusted Net Enrollment (Final)



**PUBLIC SCHOOL SUPPORT PROGRAM  
BASIC STATE AID ALLOWANCE ON A PER PUPIL BASIS  
ARRANGED IN DESCENDING ORDER BY LOCAL SHARE  
BASED ON THE FINAL COMPUTATIONS  
FOR THE 2024-25 YEAR**

Ct.	County	Net. Enroll. Adj. for State Aid Funding 2023-24	Total Allow. Per Pupil 2024-25	Local Share Per Pupil 2024-25	State Aid Per Pupil 2024-25
1	Lincoln	2,857.55	\$ 8,134.15	\$ (764.03)	\$ 7,370.12
2	Clay	1,521.00	8,423.61	(922.76)	7,500.85
3	Webster	1,380.80	8,285.77	(1,147.38)	7,138.39
4	Wirt	1,128.71	7,861.77	(1,238.47)	6,623.29
5	Wayne	6,087.35	7,933.54	(1,287.26)	6,646.28
6	Mercer	8,479.54	7,684.29	(1,353.20)	6,331.09
7	Mineral	3,929.50	8,128.60	(1,482.26)	6,646.34
8	Mingo	3,416.80	8,253.69	(1,494.15)	6,759.54
9	Fayette	5,439.39	8,183.77	(1,573.84)	6,609.93
10	Nicholas	3,344.78	8,101.06	(1,588.25)	6,512.81
11	Raleigh	10,697.70	7,839.93	(1,627.78)	6,212.15
12	Monroe	1,627.46	8,405.75	(1,633.10)	6,772.65
13	Logan	4,839.65	7,966.51	(1,667.65)	6,298.86
14	Upshur	3,676.00	8,020.45	(1,689.56)	6,330.90
15	Boone	3,148.79	7,938.76	(1,729.69)	6,209.07
16	Berkeley	20,246.47	7,779.81	(1,749.62)	6,030.18
17	Wyoming	3,394.12	7,948.34	(1,749.92)	6,198.42
18	Mason	3,628.07	7,960.25	(1,757.93)	6,202.33
19	Wood	11,315.00	7,683.15	(1,831.89)	5,851.26
20	Gilmer	1,146.48	7,878.63	(1,860.89)	6,017.74
21	Hancock	3,417.35	7,822.04	(1,874.54)	5,947.50
22	McDowell	2,397.25	8,389.39	(1,893.73)	6,495.66
23	Cabell	11,496.07	7,759.78	(1,897.97)	5,861.80
24	Marion	7,329.69	7,716.83	(1,940.89)	5,775.94
25	Roane	1,680.48	7,996.66	(1,949.82)	6,046.85
26	Putnam	8,879.88	7,671.31	(1,982.69)	5,688.62
27	Greenbrier	4,570.29	8,045.94	(1,996.76)	6,049.18
28	Preston	3,991.15	8,175.92	(2,038.12)	6,137.80
29	Randolph	3,561.15	8,111.78	(2,216.74)	5,895.05
30	Kanawha	23,543.24	7,617.56	(2,253.63)	5,363.93
31	Pendleton	1,400.00	8,184.62	(2,262.68)	5,921.94
32	Summers	1,400.00	8,256.60	(2,278.26)	5,978.34
33	Jackson	4,065.38	8,071.80	(2,334.95)	5,736.85
34	Hampshire	2,784.50	8,271.81	(2,408.01)	5,863.80
35	Braxton	1,669.50	8,213.98	(2,410.15)	5,803.82
36	Hardy	2,166.48	8,223.16	(2,476.05)	5,747.12
37	Morgan	2,148.01	7,937.97	(2,479.10)	5,458.87
38	Calhoun	1,116.03	8,656.91	(2,528.33)	6,128.58
39	Jefferson	8,401.87	7,707.72	(2,574.56)	5,133.15
40	Barbour	2,098.18	8,277.00	(2,597.40)	5,679.60
41	Taylor	2,178.00	7,984.03	(2,878.65)	5,105.38
42	Harrison	9,696.71	7,766.86	(2,906.02)	4,860.84
43	Monongalia	11,504.84	7,807.49	(3,175.30)	4,632.18
44	Pocahontas	1,400.00	8,327.84	(3,386.97)	4,940.88
45	Tucker	1,256.72	8,214.62	(3,409.21)	4,805.41
46	Ohio	4,915.50	7,781.47	(3,514.26)	4,267.21
47	Grant	1,650.63	8,626.85	(3,904.92)	4,721.93
48	Pleasants	1,204.52	8,324.79	(4,024.61)	4,300.19
49	Lewis	2,330.61	8,059.10	(4,126.62)	3,932.48
50	Brooke	2,366.00	8,221.88	(4,748.18)	3,473.70
51	Ritchie	1,371.76	8,056.24	(6,035.00)	2,021.24
52	Marshall	4,127.86	7,815.81	(7,815.81)	-
53	Tyler	1,366.02	8,113.94	(8,113.94)	-
54	Wetzel	2,185.82	8,217.52	(8,217.52)	-
55	Doddridge	1,337.88	8,383.62	(8,383.62)	-
-	State	248,314.47	\$ 7,898.74	\$ (2,354.15)	\$ 5,544.60

Notes: (1) Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

OSF

03/15/24

State Aid Per Pupil 25 - Based on Adjusted Net Enrollment (Final)

**PUBLIC SCHOOL SUPPORT PROGRAM  
BASIC STATE AID ALLOWANCE ON A PER PUPIL BASIS  
ARRANGED IN DESCENDING ORDER BY BASIC STATE AID  
BASED ON THE FINAL COMPUTATIONS  
FOR THE 2024-25 YEAR**

Ct.	County	Net. Enroll. Adj. for State Aid Funding 2023-24	Total Allow. Per Pupil 2024-25	Local Share Per Pupil 2024-25	State Aid Per Pupil 2024-25
1	Clay	1,521.00	\$ 8,423.61	\$ (922.76)	\$ 7,500.85
2	Lincoln	2,857.55	8,134.15	(764.03)	7,370.12
3	Webster	1,380.80	8,285.77	(1,147.38)	7,138.39
4	Monroe	1,627.46	8,405.75	(1,633.10)	6,772.65
5	Mingo	3,416.80	8,253.69	(1,494.15)	6,759.54
6	Mineral	3,929.50	8,128.60	(1,482.26)	6,646.34
7	Wayne	6,087.35	7,933.54	(1,287.26)	6,646.28
8	Wirt	1,128.71	7,861.77	(1,238.47)	6,623.29
9	Fayette	5,439.39	8,183.77	(1,573.84)	6,609.93
10	Nicholas	3,344.78	8,101.06	(1,588.25)	6,512.81
11	McDowell	2,397.25	8,389.39	(1,893.73)	6,495.66
12	Mercer	8,479.54	7,684.29	(1,353.20)	6,331.09
13	Upshur	3,676.00	8,020.45	(1,689.56)	6,330.90
14	Logan	4,839.65	7,966.51	(1,667.65)	6,298.86
15	Raleigh	10,697.70	7,839.93	(1,627.78)	6,212.15
16	Boone	3,148.79	7,938.76	(1,729.69)	6,209.07
17	Mason	3,628.07	7,960.25	(1,757.93)	6,202.33
18	Wyoming	3,394.12	7,948.34	(1,749.92)	6,198.42
19	Preston	3,991.15	8,175.92	(2,038.12)	6,137.80
20	Calhoun	1,116.03	8,656.91	(2,528.33)	6,128.58
21	Greenbrier	4,570.29	8,045.94	(1,996.76)	6,049.18
22	Roane	1,680.48	7,996.66	(1,949.82)	6,046.85
23	Berkeley	20,246.47	7,779.81	(1,749.62)	6,030.18
24	Gilmer	1,146.48	7,878.63	(1,860.89)	6,017.74
25	Summers	1,400.00	8,256.60	(2,278.26)	5,978.34
26	Hancock	3,417.35	7,822.04	(1,874.54)	5,947.50
27	Pendleton	1,400.00	8,184.62	(2,262.68)	5,921.94
28	Randolph	3,561.15	8,111.78	(2,216.74)	5,895.05
29	Hampshire	2,784.50	8,271.81	(2,408.01)	5,863.80
30	Cabell	11,496.07	7,759.78	(1,897.97)	5,861.80
31	Wood	11,315.00	7,683.15	(1,831.89)	5,851.26
32	Braxton	1,669.50	8,213.98	(2,410.15)	5,803.82
33	Marion	7,329.69	7,716.83	(1,940.89)	5,775.94
34	Hardy	2,166.48	8,223.16	(2,476.05)	5,747.12
35	Jackson	4,065.38	8,071.80	(2,334.95)	5,736.85
36	Putnam	8,879.88	7,671.31	(1,982.69)	5,688.62
37	Barbour	2,098.18	8,277.00	(2,597.40)	5,679.60
38	Morgan	2,148.01	7,937.97	(2,479.10)	5,458.87
39	Kanawha	23,543.24	7,617.56	(2,253.63)	5,363.93
40	Jefferson	8,401.87	7,707.72	(2,574.56)	5,133.15
41	Taylor	2,178.00	7,984.03	(2,878.65)	5,105.38
42	Pocahontas	1,400.00	8,327.84	(3,386.97)	4,940.88
43	Harrison	9,696.71	7,766.86	(2,906.02)	4,860.84
44	Tucker	1,256.72	8,214.62	(3,409.21)	4,805.41
45	Grant	1,650.63	8,626.85	(3,904.92)	4,721.93
46	Monongalia	11,504.84	7,807.49	(3,175.30)	4,632.18
47	Pleasants	1,204.52	8,324.79	(4,024.61)	4,300.19
48	Ohio	4,915.50	7,781.47	(3,514.26)	4,267.21
49	Lewis	2,330.61	8,059.10	(4,126.62)	3,932.48
50	Brooke	2,366.00	8,221.88	(4,748.18)	3,473.70
51	Ritchie	1,371.76	8,056.24	(6,035.00)	2,021.24
52	Doddridge	1,337.88	8,383.62	(8,383.62)	-
52	Marshall	4,127.86	7,815.81	(7,815.81)	-
52	Tyler	1,366.02	8,113.94	(8,113.94)	-
52	Wetzel	2,185.82	8,217.52	(8,217.52)	-
-	State	248,314.47	\$ 7,898.74	\$ (2,354.15)	\$ 5,544.60

Notes: (1) Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

OSF

03/15/24

State Aid Per Pupil 25 - Based on Adjusted Net Enrollment (Final)

**CHARTER SCHOOL  
FINAL COMPUTATIONS  
FOR THE 2024-25 YEAR**

County	Total Allowance		Clarksburg Classical Academy	Eastern Panhandle Preparatory Academy	Virtual Preparatory Academy	West Virginia Academy	West Virginia Virtual Academy	WIN Academy	Total
	Total Allowance Per Pupil 2024-25	Per Pupil 2024-25 99%							
Barbour	\$ 8,277.00	\$ 8,194.23	\$ -	\$ -	\$ 122,913	\$ -	\$ 90,137	\$ -	\$ 213,050
Berkeley	7,779.81	7,702.01	-	1,548,104	623,863	-	585,353	-	2,757,320
Boone	7,938.76	7,859.37	-	-	70,734	-	23,578	-	94,312
Braxton	8,213.98	8,131.84	-	-	8,132	-	138,241	-	146,373
Brooke	8,221.88	8,139.66	-	-	130,235	-	113,955	-	244,190
Cabell	7,759.78	7,682.18	-	-	253,512	-	399,473	-	652,985
Calhoun	8,656.91	8,570.34	-	-	8,570	-	-	-	8,570
Clay	8,423.61	8,339.37	-	-	50,036	-	41,697	-	91,733
Doddridge	8,383.62	8,299.78	-	-	33,199	-	8,300	-	41,499
Fayette	8,183.77	8,101.93	-	-	129,631	-	162,039	-	291,670
Gilmer	7,878.63	7,799.84	-	-	-	-	7,800	-	7,800
Grant	8,626.85	8,540.58	-	-	-	-	42,703	-	42,703
Greenbrier	8,045.94	7,965.48	-	-	39,827	-	183,206	-	223,033
Hampshire	8,271.81	8,189.09	-	8,189	163,782	-	204,727	-	376,698
Hancock	7,822.04	7,743.82	-	-	92,926	-	170,364	-	263,290
Hardy	8,223.16	8,140.93	-	-	24,423	-	73,268	-	97,691
Harrison	7,766.86	7,689.19	692,027	-	199,919	23,068	284,500	-	1,199,514
Jackson	8,071.80	7,991.08	-	-	95,893	-	135,848	15,982	247,723
Jefferson	7,707.72	7,630.64	-	1,274,317	190,766	-	213,658	-	1,678,741
Kanawha	7,617.56	7,541.38	-	-	399,693	-	392,152	82,955	874,800
Lewis	8,059.10	7,978.51	-	-	15,957	-	119,678	-	135,635
Lincoln	8,134.15	8,052.81	-	-	56,370	-	96,634	-	153,004
Logan	7,966.51	7,886.84	-	-	110,416	-	149,850	-	260,266
Marion	7,716.83	7,639.66	-	-	68,757	68,757	320,866	-	458,380
Marshall	7,815.81	7,737.65	-	-	46,426	-	92,852	-	139,278
Mason	7,960.25	7,880.65	-	-	63,045	-	70,926	-	133,971
McDowell	8,389.39	8,305.50	-	-	33,222	-	149,499	-	182,721
Mercer	7,684.29	7,607.45	-	-	144,541	-	228,223	-	372,764
Mineral	8,128.60	8,047.31	-	-	24,142	-	64,379	-	88,521
Mingo	8,253.69	8,171.15	-	-	32,685	-	98,054	-	130,739
Monongalia	7,807.49	7,729.42	-	-	224,153	1,839,601	309,177	-	2,372,931
Monroe	8,405.75	8,321.69	-	-	58,252	-	41,608	-	99,860
Morgan	7,937.97	7,858.59	-	39,293	15,717	-	94,303	-	149,313
Nicholas	8,101.06	8,020.05	-	-	96,241	-	80,200	-	176,441
Ohio	7,781.47	7,703.66	-	-	92,444	-	154,073	-	246,517
Pendleton	8,184.62	8,102.77	-	-	16,206	-	8,103	-	24,309
Pleasants	8,324.79	8,241.54	-	-	-	-	16,483	-	16,483
Pocahontas	8,327.84	8,244.56	-	-	8,245	-	41,223	-	49,468
Preston	8,175.92	8,094.16	-	-	80,942	202,354	89,036	-	372,332
Putnam	7,671.31	7,594.60	-	-	265,811	-	159,487	30,378	455,676
Raleigh	7,839.93	7,761.53	-	-	426,884	-	457,930	-	884,814
Randolph	8,111.78	8,030.66	-	-	136,521	-	72,276	-	208,797
Ritchie	8,056.24	7,975.68	-	-	7,976	-	47,854	-	55,830
Roane	7,996.66	7,916.69	-	-	31,667	-	23,750	-	55,417
Summers	8,256.60	8,174.03	-	-	16,348	-	81,740	-	98,088
Taylor	7,984.03	7,904.19	-	-	79,042	-	86,946	-	165,988
Tucker	8,214.62	8,132.47	-	-	-	-	32,530	-	32,530
Tyler	8,113.94	8,032.80	-	-	24,098	-	64,262	-	88,360
Upshur	8,020.45	7,940.25	-	-	15,880	-	31,761	-	47,641
Wayne	7,933.54	7,854.20	-	-	70,688	-	149,230	-	219,918
Webster	8,285.77	8,202.91	-	-	32,812	-	-	-	32,812
Wetzel	8,217.52	8,135.34	-	-	24,406	-	113,895	-	138,301
Wirt	7,861.77	7,783.15	-	-	-	-	38,916	-	38,916
Wood	7,683.15	7,606.32	-	-	190,158	-	403,135	-	593,293
Wyoming	7,948.34	7,868.86	-	-	62,951	-	70,820	-	133,771
State	7,898.74	7,819.75	\$ 692,027	\$ 2,869,903	\$ 5,211,057	\$ 2,133,780	\$ 7,330,698	\$ 129,315	\$ 18,366,780

**CHARTER SCHOOL  
FINAL COMPUTATIONS  
STUDENTS NOT ENROLLED IN PUBLIC SCHOOL IN PRIOR YEAR  
FOR THE 2024-25 YEAR**

County	Local Share	Local Share	Clarksburg Classical Academy	Eastern Panhandle Preparatory Academy	Virtual Preparatory Academy	West Virginia Academy	West Virginia Virtual Academy	WIN Academy	Total
	& Adjustments Per Pupil 2024-25	& Adjustments Per Pupil 2024-25 99%							
Barbour	\$ 2,597.40	\$ 2,571.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Berkeley	1,749.62	1,732.12	-	-	-	-	-	-	-
Boone	1,729.69	1,712.39	-	-	-	-	-	-	-
Braxton	2,410.15	2,386.05	-	-	-	-	-	-	-
Brooke	4,748.18	4,700.70	-	-	-	-	-	-	-
Cabell	1,897.97	1,878.99	-	-	-	-	-	-	-
Calhoun	2,528.33	2,503.05	-	-	-	-	-	-	-
Clay	922.76	913.53	-	-	-	-	-	-	-
Doddridge	8,383.62	8,299.78	-	-	-	-	-	-	-
Fayette	1,573.84	1,558.10	-	-	-	-	-	-	-
Gilmer	1,860.89	1,842.28	-	-	-	-	-	-	-
Grant	3,904.92	3,865.87	-	-	-	-	-	-	-
Greenbrier	1,996.76	1,976.79	-	-	-	-	-	-	-
Hampshire	2,408.01	2,383.93	-	-	-	-	-	-	-
Hancock	1,874.54	1,855.79	-	-	-	-	-	-	-
Hardy	2,476.05	2,451.29	-	-	-	-	-	-	-
Harrison	2,906.02	2,876.96	-	-	-	-	-	-	-
Jackson	2,334.95	2,311.60	-	-	-	-	-	-	-
Jefferson	2,574.56	2,548.81	-	-	-	-	-	-	-
Kanawha	2,253.63	2,231.09	-	-	-	-	-	-	-
Lewis	4,126.62	4,085.35	-	-	-	-	-	-	-
Lincoln	764.03	756.39	-	-	-	-	-	-	-
Logan	1,667.65	1,650.97	-	-	-	-	-	-	-
Marion	1,940.89	1,921.48	-	-	-	-	-	-	-
Marshall	7,815.81	7,737.65	-	-	-	-	-	-	-
Mason	1,757.93	1,740.35	-	-	-	-	-	-	-
McDowell	1,893.73	1,874.79	-	-	-	-	-	-	-
Mercer	1,353.20	1,339.67	-	-	-	-	-	-	-
Mineral	1,482.26	1,467.44	-	-	-	-	-	-	-
Mingo	1,494.15	1,479.21	-	-	-	-	-	-	-
Monongalia	3,175.30	3,143.55	-	-	-	-	-	-	-
Monroe	1,633.10	1,616.77	-	-	-	-	-	-	-
Morgan	2,479.10	2,454.31	-	-	-	-	-	-	-
Nicholas	1,588.25	1,572.37	-	-	-	-	-	-	-
Ohio	3,514.26	3,479.12	-	-	-	-	-	-	-
Pendleton	2,262.68	2,240.05	-	-	-	-	-	-	-
Pleasants	4,024.61	3,984.36	-	-	-	-	-	-	-
Pocahontas	3,386.97	3,353.10	-	-	-	-	-	-	-
Preston	2,038.12	2,017.74	-	-	-	-	-	-	-
Putnam	1,982.69	1,962.86	-	-	-	-	-	-	-
Raleigh	1,627.78	1,611.50	-	-	-	-	-	-	-
Randolph	2,216.74	2,194.57	-	-	-	-	-	-	-
Ritchie	6,035.00	5,974.65	-	-	-	-	-	-	-
Roane	1,949.82	1,930.32	-	-	-	-	-	1,930	1,930
Summers	2,278.26	2,255.48	-	-	-	-	-	-	-
Taylor	2,878.65	2,849.86	-	-	-	-	-	-	-
Tucker	3,409.21	3,375.12	-	-	-	-	-	-	-
Tyler	8,113.94	8,032.80	-	-	-	-	-	-	-
Upshur	1,689.56	1,672.66	-	-	-	-	-	-	-
Wayne	1,287.26	1,274.39	-	-	-	-	-	-	-
Webster	1,147.38	1,135.91	-	-	-	-	-	-	-
Wetzel	8,217.52	8,135.34	-	-	-	-	-	-	-
Wirt	1,238.47	1,226.09	-	-	-	-	-	-	-
Wood	1,831.89	1,813.57	-	-	-	-	-	-	-
Wyoming	1,749.92	1,732.42	-	-	-	-	-	-	-
<b>State</b>	<b>\$ 2,354.15</b>	<b>\$ 2,330.61</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,930</b>	<b>\$ 1,930</b>

**CHARTER SCHOOL  
FINAL COMPUTATIONS  
TOTAL DISTRIBUTION - STATE AID DISTRIBUTION  
FOR THE 2024-25 YEAR**

County	Clarksburg Classical Academy	Eastern Panhandle Preparatory Academy	Virtual Preparatory Academy	West Virginia Academy	West Virginia Virtual Academy	WIN Academy	Grand Total
Barbour	\$ -	\$ -	\$ 122,913	\$ -	\$ 90,137	\$ -	\$ 213,050
Berkeley	-	1,548,104	623,863	-	585,353	-	2,757,320
Boone	-	-	70,734	-	23,578	-	94,312
Braxton	-	-	8,132	-	138,241	-	146,373
Brooke	-	-	130,235	-	113,955	-	244,190
Cabell	-	-	253,512	-	399,473	-	652,985
Calhoun	-	-	8,570	-	-	-	8,570
Clay	-	-	50,036	-	41,697	-	91,733
Doddridge	-	-	-	-	-	-	-
Fayette	-	-	129,631	-	162,039	-	291,670
Gilmer	-	-	-	-	7,800	-	7,800
Grant	-	-	-	-	42,703	-	42,703
Greenbrier	-	-	39,827	-	183,206	-	223,033
Hampshire	-	8,189	163,782	-	204,727	-	376,698
Hancock	-	-	92,926	-	170,364	-	263,290
Hardy	-	-	24,423	-	73,268	-	97,691
Harrison	692,027	-	199,919	23,068	284,500	-	1,199,514
Jackson	-	-	95,893	-	135,848	15,982	247,723
Jefferson	-	1,274,317	190,766	-	213,658	-	1,678,741
Kanawha	-	-	399,693	-	392,152	82,955	874,800
Lewis	-	-	15,957	-	119,678	-	135,635
Lincoln	-	-	56,370	-	96,634	-	153,004
Logan	-	-	110,416	-	149,850	-	260,266
Marion	-	-	68,757	68,757	320,866	-	458,380
Marshall	-	-	-	-	-	-	-
Mason	-	-	63,045	-	70,926	-	133,971
McDowell	-	-	33,222	-	149,499	-	182,721
Mercer	-	-	144,541	-	228,223	-	372,764
Mineral	-	-	24,142	-	64,379	-	88,521
Mingo	-	-	32,685	-	98,054	-	130,739
Monongalia	-	-	224,153	1,839,601	309,177	-	2,372,931
Monroe	-	-	58,252	-	41,608	-	99,860
Morgan	-	39,293	15,717	-	94,303	-	149,313
Nicholas	-	-	96,241	-	80,200	-	176,441
Ohio	-	-	92,444	-	154,073	-	246,517
Pendleton	-	-	16,206	-	8,103	-	24,309
Pleasants	-	-	-	-	16,483	-	16,483
Pocahontas	-	-	8,245	-	41,223	-	49,468
Preston	-	-	80,942	202,354	89,036	-	372,332
Putnam	-	-	265,811	-	159,487	30,378	455,676
Raleigh	-	-	426,884	-	457,930	-	884,814
Randolph	-	-	136,521	-	72,276	-	208,797
Ritchie	-	-	7,976	-	47,854	-	55,830
Roane	-	-	31,667	-	23,750	1,930	57,347
Summers	-	-	16,348	-	81,740	-	98,088
Taylor	-	-	79,042	-	86,946	-	165,988
Tucker	-	-	-	-	32,530	-	32,530
Tyler	-	-	-	-	-	-	-
Upshur	-	-	15,880	-	31,761	-	47,641
Wayne	-	-	70,688	-	149,230	-	219,918
Webster	-	-	32,812	-	-	-	32,812
Wetzel	-	-	-	-	-	-	-
Wirt	-	-	-	-	38,916	-	38,916
Wood	-	-	190,158	-	403,135	-	593,293
Wyoming	-	-	62,951	-	70,820	-	133,771
<b>State</b>	<b>\$ 692,027</b>	<b>\$ 2,869,903</b>	<b>\$ 5,082,928</b>	<b>\$ 2,133,780</b>	<b>\$ 7,051,389</b>	<b>131,245</b>	<b>\$ 17,961,272</b>

**CHARTER SCHOOL  
FINAL COMPUTATIONS  
TOTAL DISTRIBUTION TO BE MADE BY COUNTY BOARD  
FOR THE 2024-25 YEAR**

County	Clarksburg Classical Academy	Eastern Panhandle Preparatory Academy	Virtual Preparatory Academy	West Virginia Academy	West Virginia Virtual Academy	WIN Academy	Grand Total
Barbour	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Berkeley	-	-	-	-	-	-	-
Boone	-	-	-	-	-	-	-
Braxton	-	-	-	-	-	-	-
Brooke	-	-	-	-	-	-	-
Cabell	-	-	-	-	-	-	-
Calhoun	-	-	-	-	-	-	-
Clay	-	-	-	-	-	-	-
Doddridge	-	-	33,199	-	8,300	-	41,499
Fayette	-	-	-	-	-	-	-
Gilmer	-	-	-	-	-	-	-
Grant	-	-	-	-	-	-	-
Greenbrier	-	-	-	-	-	-	-
Hampshire	-	-	-	-	-	-	-
Hancock	-	-	-	-	-	-	-
Hardy	-	-	-	-	-	-	-
Harrison	-	-	-	-	-	-	-
Jackson	-	-	-	-	-	-	-
Jefferson	-	-	-	-	-	-	-
Kanawha	-	-	-	-	-	-	-
Lewis	-	-	-	-	-	-	-
Lincoln	-	-	-	-	-	-	-
Logan	-	-	-	-	-	-	-
Marion	-	-	-	-	-	-	-
Marshall	-	-	46,426	-	92,852	-	139,278
Mason	-	-	-	-	-	-	-
McDowell	-	-	-	-	-	-	-
Mercer	-	-	-	-	-	-	-
Mineral	-	-	-	-	-	-	-
Mingo	-	-	-	-	-	-	-
Monongalia	-	-	-	-	-	-	-
Monroe	-	-	-	-	-	-	-
Morgan	-	-	-	-	-	-	-
Nicholas	-	-	-	-	-	-	-
Ohio	-	-	-	-	-	-	-
Pendleton	-	-	-	-	-	-	-
Pleasants	-	-	-	-	-	-	-
Pocahontas	-	-	-	-	-	-	-
Preston	-	-	-	-	-	-	-
Putnam	-	-	-	-	-	-	-
Raleigh	-	-	-	-	-	-	-
Randolph	-	-	-	-	-	-	-
Ritchie	-	-	-	-	-	-	-
Roane	-	-	-	-	-	-	-
Summers	-	-	-	-	-	-	-
Taylor	-	-	-	-	-	-	-
Tucker	-	-	-	-	-	-	-
Tyler	-	-	24,098	-	64,262	-	88,360
Upshur	-	-	-	-	-	-	-
Wayne	-	-	-	-	-	-	-
Webster	-	-	-	-	-	-	-
Wetzel	-	-	24,406	-	113,895	-	138,301
Wirt	-	-	-	-	-	-	-
Wood	-	-	-	-	-	-	-
Wyoming	-	-	-	-	-	-	-
<b>State</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,129</b>	<b>\$ -</b>	<b>\$ 279,309</b>	<b>\$ -</b>	<b>\$ 407,438</b>

OSF  
5/8/2024  
Charter School FI

**TABLE 4  
COUNTY BOARDS OF EDUCATION  
SPECIAL EDUCATION - STATE ALLOCATIONS  
0314-159 SCHOOL AGE AND PRE SCHOOL  
FOR THE 2024-2025 SCHOOL YEAR**

NAME	FUND	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	OOS Tuition Cost	Net Allocation* (after OOS cost)
		SCHOOL AGE BASE	SCHOOL AGE EXCEPT. STUDENTS	PER STUDENT BASE	PER STUDENT	SCHOOL AGE SUB-TOTAL	PRE- SCHOOL BASE	PRE-SCHOOL EXCEPT. STUDENTS	PER STUDENT BASE	PER STUDENT	PRE- SCHOOL SUBTOTAL	TOTAL ALLOCATION		
BARBOUR	0314 159	29,957	505	74.3574	37,551	67,508	10,000.00	48	135.8994	6,523	16,523	84,031	41,526	42,505.00
BERKELEY	0314 159	29,957	3,498	74.3574	260,102	290,059	10,000.00	402	135.8994	54,632	64,632	354,691	332,208	22,483.00
BOONE	0314 159	29,957	698	74.3574	51,901	81,858	10,000.00	42	135.8994	5,708	15,708	97,566	13,842	83,724.00
BRAXTON	0314 159	29,957	324	74.3574	24,092	54,049	10,000.00	35	135.8994	4,756	14,756	68,805	27,684	41,121.00
BROOKE	0314 159	29,957	506	74.3574	37,625	67,582	10,000.00	52	135.8994	7,067	17,067	84,649	96,894	(12,245.00)
CABELL	0314 159	29,957	2,636	74.3574	196,006	225,963	10,000.00	265	135.8994	36,013	46,013	271,976	207,630	64,346.00
CALHOUN	0314 159	29,957	150	74.3574	11,154	41,111	10,000.00	20	135.8994	2,718	12,718	53,829	13,842	39,987.00
CLAY	0314 159	29,957	299	74.3574	22,233	52,190	10,000.00	32	135.8994	4,349	14,349	66,539	-	66,539.00
DODDRIDGE	0314 159	29,957	204	74.3574	15,169	45,126	10,000.00	30	135.8994	4,077	14,077	59,203	13,842	45,361.00
FAYETTE	0314 159	29,957	1,122	74.3574	83,429	113,386	10,000.00	99	135.8994	13,454	23,454	136,840	55,368	81,472.00
GILMER	0314 159	29,957	162	74.3574	12,046	42,003	10,000.00	6	135.8994	815	10,815	52,818	-	52,818.00
GRANT	0314 159	29,957	252	74.3574	18,738	48,695	10,000.00	31	135.8994	4,213	14,213	62,908	-	62,908.00
GREENBRIER	0314 159	29,957	981	74.3574	72,945	102,902	10,000.00	87	135.8994	11,823	21,823	124,725	83,052	41,673.00
HAMPSHIRE	0314 159	29,957	508	74.3574	37,774	67,731	10,000.00	34	135.8994	4,621	14,621	82,352	27,684	54,668.00
HANCOCK	0314 159	29,957	726	74.3574	53,983	83,940	10,000.00	60	135.8994	8,154	18,154	102,094	96,894	5,200.00
HARDY	0314 159	29,957	427	74.3574	31,751	61,708	10,000.00	36	135.8994	4,892	14,892	76,600	27,684	48,916.00
HARRISON	0314 159	29,957	2,269	74.3574	168,717	198,674	10,000.00	143	135.8994	19,434	29,434	228,108	276,840	(48,732.00)
JACKSON	0314 159	29,957	640	74.3574	47,589	77,546	10,000.00	68	135.8994	9,241	19,241	96,787	13,842	82,945.00
JEFFERSON	0314 159	29,957	1,208	74.3574	89,824	119,781	10,000.00	94	135.8994	12,775	22,775	142,556	110,736	31,820.00
KANAWHA	0314 159	29,957	4,912	74.3574	365,243	395,200	10,000.00	277	135.8994	37,644	47,644	442,844	373,734	69,110.00
LEWIS	0314 159	29,957	492	74.3574	36,584	66,541	10,000.00	33	135.8994	4,485	14,485	81,026	27,684	53,342.00
LINCOLN	0314 159	29,957	696	74.3574	51,753	81,710	10,000.00	35	135.8994	4,756	14,756	96,466	55,368	41,098.00
LOGAN	0314 159	29,957	1,086	74.3574	80,752	110,709	10,000.00	64	135.8994	8,698	18,698	129,407	-	129,407.00
MARION	0314 159	29,957	1,271	74.3574	94,508	124,465	10,000.00	77	135.8994	10,464	20,464	144,929	41,526	103,403.00
MARSHALL	0314 159	29,957	776	74.3574	57,701	87,658	10,000.00	59	135.8994	8,018	18,018	105,676	83,052	22,624.00
MASON	0314 159	29,957	655	74.3574	48,704	78,661	10,000.00	48	135.8994	6,523	16,523	95,184	13,842	81,342.00
MERCER	0314 159	29,957	1,644	74.3574	122,244	152,201	10,000.00	176	135.8994	23,918	33,918	186,119	13,842	172,277.00
MINERAL	0314 159	29,957	768	74.3574	57,107	87,064	10,000.00	62	135.8994	8,426	18,426	105,490	41,526	63,964.00
MINGO	0314 159	29,957	481	74.3574	35,766	65,723	10,000.00	25	135.8994	3,397	13,397	79,120	13,842	65,278.00
MONONGALIA	0314 159	29,957	2,741	74.3574	203,814	233,771	10,000.00	168	135.8994	22,831	32,831	266,602	110,736	155,866.00
MONROE	0314 159	29,957	289	74.3574	21,489	51,446	10,000.00	23	135.8994	3,126	13,126	64,572	-	64,572.00
MORGAN	0314 159	29,957	367	74.3574	27,289	57,246	10,000.00	47	135.8994	6,387	16,387	73,633	41,526	32,107.00
MCDOWELL	0314 159	29,957	551	74.3574	40,971	70,928	10,000.00	16	135.8994	2,174	12,174	83,102	13,842	69,260.00
NICHOLAS	0314 159	29,957	630	74.3574	46,845	76,802	10,000.00	52	135.8994	7,067	17,067	93,869	13,842	80,027.00
OHIO	0314 159	29,957	838	74.3574	62,312	92,269	10,000.00	90	135.8994	12,231	22,231	114,500	166,104	(51,604.00)
PENDLETON	0314 159	29,957	142	74.3574	10,559	40,516	10,000.00	11	135.8994	1,495	11,495	52,011	-	52,011.00
PLEASANTS	0314 159	29,957	171	74.3574	12,715	42,672	10,000.00	18	135.8994	2,446	12,446	55,118	-	55,118.00
POCAHONTAS	0314 159	29,957	164	74.3574	12,195	42,152	10,000.00	5	135.8994	680	10,680	52,832	-	52,832.00
PRESTON	0314 159	29,957	830	74.3574	61,717	91,674	10,000.00	41	135.8994	5,572	15,572	107,246	55,368	51,878.00
PUTNAM	0314 159	29,957	1,713	74.3574	127,374	157,331	10,000.00	116	135.8994	15,764	25,764	183,095	69,210	113,885.00
RALEIGH	0314 159	29,957	2,178	74.3574	161,950	191,907	10,000.00	185	135.8994	25,141	35,141	227,048	138,420	88,628.00
RANDOLPH	0314 159	29,957	744	74.3574	55,322	85,279	10,000.00	28	135.8994	3,805	13,805	99,084	27,684	71,400.00
RITCHIE	0314 159	29,957	246	74.3574	18,292	48,249	10,000.00	41	135.8994	5,572	15,572	63,821	13,842	49,979.00
ROANE	0314 159	29,957	307	74.3574	22,828	52,785	10,000.00	25	135.8994	3,397	13,397	66,182	-	66,182.00
SUMMERS	0314 159	29,957	258	74.3574	19,184	49,141	10,000.00	13	135.8994	1,767	11,767	60,908	27,684	33,224.00
TAYLOR	0314 159	29,957	421	74.3574	31,304	61,261	10,000.00	44	135.8994	5,980	15,980	77,241	27,684	49,557.00
TUCKER	0314 159	29,957	158	74.3574	11,748	41,705	10,000.00	9	135.8994	1,223	11,223	52,928	-	52,928.00
TYLER	0314 159	29,957	225	74.3574	16,730	46,687	10,000.00	8	135.8994	1,087	11,087	57,774	-	57,774.00
UPSHUR	0314 159	29,957	550	74.3574	40,897	70,854	10,000.00	55	135.8994	7,474	17,474	88,328	55,368	32,960.00
WAYNE	0314 159	29,957	1,440	74.3574	107,075	137,032	10,000.00	103	135.8994	13,998	23,998	161,030	110,736	50,294.00
WEBSTER	0314 159	29,957	193	74.3574	14,351	44,308	10,000.00	13	135.8994	1,767	11,767	56,075	27,684	28,391.00
WETZEL	0314 159	29,957	460	74.3574	34,204	64,161	10,000.00	42	135.8994	5,708	15,708	79,869	13,842	66,027.00
WIRT	0314 159	29,957	211	74.3574	15,689	45,646	10,000.00	25	135.8994	3,397	13,397	59,043	13,842	45,201.00
WOOD	0314 159	29,957	2,612	74.3574	194,222	224,179	10,000.00	222	135.8994	30,170	40,170	264,349	110,736	153,613.00
WYOMING	0314 159	29,957	739	74.3574	54,950	84,907	10,000.00	111	135.8994	15,085	25,085	109,992	27,684	82,308.00
WV ACADEMY	0314 159	29,957	31	74.3574	2,305	32,262	10,000.00	4	135.8994	544	10,544	42,806	-	42,806.00
EP PREP ACADEMY	0314 159	29,957	55	74.3574	4,090	34,047	0.00	0	135.8994	-	-	34,047	13,842	20,205.00
VRT PREP ACADEMY	0314 159	29,957	112	74.3574	8,328	38,285	0.00	0	135.8994	-	-	38,285	-	38,285.00
WV VRT ACADEMY	0314 159	29,957	109	74.3574	8,105	38,062	0.00	0	135.8994	-	-	38,062	-	38,062.00
WIN ACADEMY	0314 159	29,957	1	74.3574	75	30,032	0.00	0	135.8994	-	-	30,032	-	30,032.00

<b>TOTAL</b>		<b>1,797,420</b>	<b>49,382</b>	<b>74</b>	<b>3,671,920</b>	<b>5,469,340</b>	<b>560,000</b>	<b>3,955</b>	<b>136</b>	<b>537,482</b>	<b>1,097,482</b>	<b>6,566,822</b>	<b>3,183,660</b>	<b>3,383,162</b>
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\*Counties with a negative balance remit that difference to the WVDE

Add back negative balance 112,581  
Net County Allocation 3,495,743

**West Virginia State Auditor's Office**  
**SWORN STATEMENT OF EXPENDITURES**

<b>Grant Number:</b> GRTAWD04022400003015	<b>Grantee Name:</b> ROANE JACKSON TECHNICAL CENTER		
<b>Grantee FEIN:</b> TESTING	<b>wvOASIS Vendor #:</b> 000000211966		
<b>Contact Name:</b>	<b>Contact Email Address:</b> lburkham@k12.wv.us	<b>Contact Phone Number:</b> TESTING	
<b>Grantee Mailing Address:</b> 9450 SPENCER RD	<b>City:</b> LE ROY	<b>Zip:</b> 25252	<b>State:</b> WV
<b>Total Grant Award Amount:</b>	<b>Period of Grant Start Date:</b> 20240101	<b>Period of Grant End Date:</b> 20260331	

<b>Grant Revenues (Received and Anticipated)</b>		
<b>Revenue Categories</b>	<b>Comments</b>	<b>Amount</b>
Amount Received	Project 05423	1,500.00
Amount Anticipated	TESTING	TESTING
<b>Total Grant Revenues</b>		TESTING

<b>Grant Expenditures (allowable costs expended by the grantee)</b>		
<i>If a different expenditure category is needed, use the empty spaces as needed.</i>		
<b>Expenditure Categories</b>	<b>Comments</b>	<b>Amount</b>
Construction	TESTING	TESTING
Contractual Costs	TESTING	TESTING
Equipment	TESTING	TESTING
Fringe Benefits	TESTING	TESTING
Personnel	TESTING	TESTING
Supplies	TESTING	TESTING
	See Attached	1,500.00
	TESTING	TESTING
<b>Total Grant Expenditures</b>		TESTING

<b>Ending Grant Balance (Revenues – Expenditures)</b>	TESTING
<b>Grant Funds Returned</b>	TESTING

This is to certify that I have reviewed the enclosed Statement of Grant Receipts and Expenditures and, to the best of my knowledge and belief, the statement represents all financial activities related to the receipt, use and expenditure of funds granted by the TESTING to TESTING and that the expenditures reported were for the purposes intended and in compliance with applicable laws, regulations and the terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the [ACCRUAL /CASH

Printed Name and Title: TESTING  
 Authorized Signature: \_\_\_\_\_  
 Date: TESTING

Sworn and subscribed before me this TESTING of TESTING, 20TE  
 Day Month Year

Notary Public Signature: \_\_\_\_\_  
 Title of Office: TESTING  
 My Commission Expires: TESTING

Revised April 2022

<b>Notary Stamp</b>
TESTING



# VENDOR PREFERENCE CERTIFICATE

Certification and application is hereby made for Preference in accordance with **West Virginia Code**, §5A-3-37. (Does not apply to construction contracts). **West Virginia Code**, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the **West Virginia Code**. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Vendor Preference, if applicable.

**1. Application is made for 2.5% vendor preference for the reason checked:**

- Bidder is an individual resident vendor and has resided continuously in West Virginia, or bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia, for four (4) years immediately preceding the date of this certification; **or**,
- Bidder is a resident vendor partnership, association, or corporation with at least eighty percent of ownership interest of bidder held by another entity that meets the applicable four year residency requirement; **or**,
- Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; **or**,

**2. Application is made for 2.5% vendor preference for the reason checked:**

- Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or**,

**3. Application is made for 2.5% vendor preference for the reason checked:**

- Bidder is a nonresident vendor that employs a minimum of one hundred state residents, or a nonresident vendor which has an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia and employs a minimum of one hundred state residents, and for purposes of producing or distributing the commodities or completing the project which is the subject of the bidder's bid and continuously over the entire term of the project, on average at least seventy-five percent of the bidder's employees or the bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years and the vendor's bid; **or**,

**4. Application is made for 5% vendor preference for the reason checked:**

- Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; **or**,

**5. Application is made for 3.5% vendor preference who is a veteran for the reason checked:**

- Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; **or**,

**6. Application is made for 3.5% vendor preference who is a veteran for the reason checked:**

- Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

**7. Application is made for preference as a non-resident small, women- and minority-owned business, in accordance with West Virginia Code §5A-3-59 and West Virginia Code of State Rules.**

- Bidder has been or expects to be approved prior to contract award by the Purchasing Division as a certified small, women- and minority-owned business.

**8. Application is made for reciprocal preference.**

- Bidder is a West Virginia resident and is requesting reciprocal preference to the extent that it applies.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) rescind the contract or purchase order; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

**Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.**

Bidder: \_\_\_\_\_

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

**COUNTY BOARDS OF EDUCATION  
SERVICE PERSONNEL EMPLOYED IN POSITIONS WHOSE  
MINIMUM MONTHLY PAY SCALE IS IDENTIFIED AS PAY GRADE "H"  
1989-90 CERTIFIED PERSONNEL LIST**

<b>County</b>	<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Days Employed</b>
Barbour	BENNETT SHARLENE V	521	1.260	252
Barbour	DAUGHERTY BETTY W	521	1.260	252
Barbour	GRAY MARGARET E	546	1.260	252
Barbour	HADDIX JACQUELINR	546	1.260	252
Barbour	HARRIS CHARLES T	570	1.260	252
Berkeley	DANIELS CHARLES B	570	1.305	261
Berkeley	OTTO ANNIE	650	1.050	210
Berkeley	ROGERS BEVERLY A	650	1.200	240
Berkeley	TAYLOR LINDA F	521	1.275	255
Berkeley	TAYLOR LINDA F	521	1.275	255
Boone	GREEN JUANITA S	521	1.305	261
Boone	JARRELL DORIS	521	1.305	261
Boone	LINVILLE JR JOHNIE	570	1.305	261
Braxton	SHAVER ARGIL	521	1.305	261
Brooke	BOWMAN JAMES R	570	1.305	261
Brooke	GARTON MARTHA E	521	1.305	261
Brooke	HERVEY JAMES R	521	1.305	261
Brooke	LAHITA RAYMOND	650	1.305	261
Brooke	MESTER LUKE A	546	1.305	261
Cabell	ADAMS BILLY G	521	1.305	261
Cabell	ARGABRITE PHYLLIS J	521	1.305	261
Cabell	BROWNING MICHAEL P	521	1.305	261
Cabell	BROWNING MICHAEL P	521	1.305	261
Cabell	CAZAD PATTY L	650	1.305	261
Cabell	CUTRIGHT RANDALL M	521	1.305	261
Cabell	DAVIS SUE	521	1.305	261
Cabell	DILLON JOHN C	570	1.305	261
Cabell	FISCHER WENDELL R	546	1.305	261
Cabell	INGELS CONNIE S	546	1.305	261
Cabell	JEFFERSON RICHARD	521	1.305	261
Cabell	LEADMAN VAUGHN G	521	1.305	261
Cabell	PARSONS GARLAND B	570	1.305	261
Cabell	PORTER GREGORY D	521	1.305	261
Cabell	ROBATEAU MARGARET H	521	1.305	261
Cabell	SCRAGG LONNIE D	521	1.305	261
Calhoun	PITTS DONALD S	650	1.200	240
Calhoun	PROPST ROGER D	521	1.200	240
Calhoun	TINGLER FOREST R	570	1.200	240
Clay	O'BRIEN GARY K	650	1.200	240
Doddridge	BURGESS PEGGY	521	1.305	261
Doddridge	MURPHY CLEM L	570	1.305	261
Fayette	RICE EDGAR L	570	1.305	261

**COUNTY BOARDS OF EDUCATION  
SERVICE PERSONNEL EMPLOYED IN POSITIONS WHOSE  
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1989-90 CERTIFIED PERSONNEL LIST**

<b>County</b>	<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Days Employed</b>
Fayette	RICHARDSON PHILLIP	546	1.305	261
Fayette	RICHARDSON PHILLIP G	546	1.305	261
Fayette	WHITLOCK CYNTHIA H	521	1.305	261
Fayette	WOOD RONALD D	521	1.305	261
Gilmer	WOOD DARRELL D	570	1.250	250
Grant	EVANS ABRAHAM J	521	1.305	261
Grant	HEDRICK LORENA H	521	1.305	261
Grant	MOYERS ERMA B	521	1.305	261
Grant	REEL LYNWOOD C	570	1.305	261
Greenbrier	BAKER KENNETH W	521	1.300	260
Greenbrier	CARR GARY E	521	1.200	240
Greenbrier	DORSEY CAROLYN E	521	1.100	220
Greenbrier	GEE BENJAMIN	521	1.200	240
Greenbrier	WITHROW PATRICIA	521	1.050	210
Hampshire	COX ALAN B	570	1.260	252
Hampshire	STARKEY PHYLLIS A	521	1.260	252
Hancock	PUGH CHARLES	650	1.300	260
Hardy	CLOWER GARY V	650	1.100	220
Hardy	GAPP PATRICIA A	521	1.190	238
Hardy	HEISHMAN ROBERT L	570	1.190	238
Hardy	LANDES ROMAINE	521	1.190	238
Harrison	BAKER JUNIOR	521	1.305	261
Harrison	BAKER MARVIN G	521	1.305	261
Harrison	BUMGARDNER VERONICA F	521	1.200	240
Harrison	CRAWFORD BETTY L	521	1.305	261
Harrison	CRISS SUSAN A	521	1.305	261
Harrison	FLANIGAN LOREN L	521	1.200	240
Harrison	GABRIEL VICTOR L	650	1.200	240
Harrison	LANTZ BEVERLY	521	1.305	261
Harrison	OSBORNE EDNA	521	1.305	261
Harrison	SOUTHERN JACK E	521	1.200	240
Jackson	ANDERSON L D	570	1.300	260
Jackson	EAGLE ROGER W	521	1.300	260
Jackson	PARSONS JACK H	521	1.300	260
Jefferson	ANDREWS JAMES H	570	1.305	261
Jefferson	LORENSEN MARIA	521	1.305	261
Jefferson	MEADOWS LEWIS E	650	1.305	261
Jefferson	OOT MARSHA P	521	1.305	261
Jefferson	PARK RUFUS W	521	1.305	261
Jefferson	RUDACILLE ALBERT W	521	1.305	261
Jefferson	STANTON JR CLAUDE S	521	1.200	240
Jefferson	VIANDS DONALD L	521	1.305	261

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SERVICE PERSONNEL EMPLOYED IN POSITIONS WHOSE  
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<b>County</b>	<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Days Employed</b>
Jefferson	WADE KIMBLE H	521	1.305	261
Jefferson	WEBB VIRGINIA S	546	1.305	261
Kanawha	BASHLOR NORTON B	570	1.305	261
Kanawha	BIRD MARY F	521	1.305	261
Kanawha	BROWN DURAND C	521	1.305	261
Kanawha	COBB JAMES R	650	1.305	261
Kanawha	COURTNEY CHRISTEENT	521	1.305	261
Kanawha	FOSTER DALE G	570	1.305	261
Kanawha	GROOMS MILDRED	650	1.305	261
Kanawha	HATFIELD RUTH A	650	1.305	261
Kanawha	HUGHART WILLIAM E	570	1.305	261
Kanawha	JACOBS JAMES E	650	1.305	261
Kanawha	MCMORROW WILLIAM K	521	1.305	261
Kanawha	PAULEY DAVID A	650	1.305	261
Kanawha	REYNOLDS JACALYN S	546	1.305	261
Kanawha	RUCKER CHARLES D	570	1.305	261
Kanawha	SHOCKEY JAMES L	546	1.305	261
Kanawha	STAFFORD PATRICIA L	546	1.305	261
Kanawha	THOMAS RONALD L	570	1.305	261
Kanawha	TINSLEY ROSA L	521	1.305	261
Kanawha	WALKER JOANN	521	1.305	261
Kanawha	WILEY JAMES E	521	1.305	261
Kanawha	WOODRUM JERRY S	570	1.305	261
Kanawha	WRISTON ROY	650	1.305	261
Lincoln	ADKINS JOHNNIE H	650	1.305	261
Lincoln	ATKINS SIDNEY J	521	1.305	261
Lincoln	BELL DAVID	521	1.305	261
Lincoln	LUCAS CONRAD G	521	1.305	261
Lincoln	SMITH DANA J	521	1.305	261
Logan	BAILEY JR JAMES E	521	1.305	261
Logan	BRENNAN JOHN	521	1.305	261
Logan	BUTCHER THOMAS H	650	1.305	261
Logan	COLE ARTHUR L	570	1.305	261
Logan	DOSS AMOS	650	1.305	261
Logan	LAMBERT RONALD L	521	1.305	261
Logan	TABOR PATTY	650	1.000	200
Marion	EDDY LENARD C	570	1.305	261
Marion	POWELL DREXIL	650	1.305	261
Marion	SANTY GARY L	570	1.305	261
Marshall	MOSA BRUCE B	521	1.300	260
Marshall	TUEL JAMES E	521	1.300	260
Mason	ABSTEN WILLIAM D	650	1.305	261

**COUNTY BOARDS OF EDUCATION  
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<b>County</b>	<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Days Employed</b>
Mason	MYERS HOWARD D	570	1.305	261
McDowell	BELCHER ALVIN N	521	1.200	240
McDowell	DILLON MELVIN	521	1.200	240
McDowell	FANNING THOMAS	570	1.200	240
McDowell	MULLINS ERNEST	521	1.200	240
Mercer	AKERS JAMES W.	521	1.200	240
Mercer	BAILEY GARY C.	521	1.200	240
Mercer	CONNER MARGARET	521	1.200	240
Mercer	DAVIS CHARLES E	570	1.200	240
Mercer	DUNN BOBBY J.	521	1.200	240
Mercer	HARVEY STANLEY H	521	1.200	240
Mercer	HARVEY TERESA A.	521	1.200	240
Mercer	HOPKINS WILLIAM E	521	1.200	240
Mercer	ISABELLE DEBERAH D	521	1.200	240
Mercer	MASSARO WILLIAM H	521	1.200	240
Mercer	MOSES LARRY D.	521	1.200	240
Mercer	PREVENTO RONNIE A.	570	1.200	240
Mercer	REED MARVIN E.	521	1.200	240
Mercer	SADDLER BUFORD L.	521	1.200	240
Mercer	STUMP SANDRA L.	521	1.200	240
Mineral	BISER DIANNE S	521	1.305	261
Mineral	MONGOLD LARRY	570	1.305	261
Mineral	SUMMERS RAYMOND	521	1.305	261
Mineral	TICHNELL MARTHA J	521	1.305	261
Mingo	BOWES JACK R	570	1.305	261
Mingo	HURLEY JERRY M	521	1.100	220
Mingo	JARRELL BOBBY L	570	1.305	261
Mingo	KIRK WILLIAM M	650	1.305	261
Mingo	SAMMONS TOMMY J	521	1.305	261
Mingo	WHITT NORMA C	521	1.305	261
Monongalia	BROOKMAN MARY ANNA	521	1.000	200
Monongalia	GEMAS PAUL R	650	1.305	261
Monongalia	GEMAS ROSEMARY	521	1.200	240
Monongalia	JACKSON, SR. ELVIN R	570	1.305	261
Monongalia	MARTIN JO ANN M	521	1.000	200
Monongalia	MCCLAIN BARBARA F	521	1.305	261
Monongalia	RANCJIK JAMES E	570	1.305	261
Monroe	COMER BENNY	650	1.305	261
Monroe	PENCE GARY M	521	1.305	261
Morgan	BARNEY LARRY G	650	1.305	261
Morgan	CLATTERBUCK WANDA L	521	1.305	261
Morgan	CLATTERBUCK WANDA L	521	1.305	261

**COUNTY BOARDS OF EDUCATION  
SERVICE PERSONNEL EMPLOYED IN POSITIONS WHOSE  
MINIMUM MONTHLY PAY SCALE IS IDENTIFIED AS PAY GRADE "H"  
1989-90 CERTIFIED PERSONNEL LIST**

<b>County</b>	<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Days Employed</b>
Morgan	GOODHAND ALFRED C	521	1.150	230
Morgan	MICHAEL GLADSTON L	570	1.305	261
Morgan	MITCHELL ANNA E	521	1.305	261
Nicholas	HUFFMAN JAMES L	570	1.305	261
Nicholas	LINDSEY BERNARD W	650	1.305	261
Nicholas	SPARKS CHERYL D	521	1.200	240
Ohio	BURRIS JESSE E	650	1.305	261
Ohio	COLLEY DONALD C	521	1.305	261
Ohio	CONAWAY ROBERT F	570	1.305	261
Ohio	ICE ARLA D	521	1.305	261
Ohio	LUFF, JR. WILLIAM J	521	1.305	261
Ohio	MINNICH GREGORY A	521	1.305	261
Ohio	NUZUM KIMBERLY	521	1.000	200
Ohio	OBERMANN MARK W	521	1.305	261
Ohio	RIDDLE CANDIA	521	1.000	200
Ohio	STEPHENSON KATHLEEN L	521	1.305	261
Ohio	TRAYLOR,II STANLEY E	521	1.305	261
Pendleton	HEDRICK KELLY A	521	1.305	261
Pendleton	MALLOW RICHARD W	521	1.305	261
Pleasants	HALL ROCKIE L	521	1.305	261
Pleasants	MALEY JAMES J	521	1.305	261
Preston	DEEMS ALVY D	521	1.255	251
Putnam	DUNCAN WILLIAM D	521	1.305	261
Putnam	ERSKINE ROBERT	570	1.305	261
Putnam	FAULKNER NANCY	521	1.200	240
Putnam	MCCALLISTER JESSIE	650	1.305	261
Putnam	SMITH ROBERT K	521	1.305	261
Putnam	STONE WILLIAM	521	1.305	261
Raleigh	CHRISTIAN MIKE J	521	1.305	261
Raleigh	DANIELS JO LEE	521	1.305	261
Raleigh	KIDWELL DANNY R	521	1.305	261
Raleigh	MANN RICHARD A	650	1.305	261
Raleigh	MORRIS RENDA	521	1.305	261
Raleigh	PENNINGTON GILBERT L	570	1.305	261
Raleigh	VURANCH KAREN E	521	1.305	261
Raleigh	WILLS DARIS L	521	1.305	261
Randolph	COLLETT TERRY R	570	1.200	240
Randolph	GEORGESON ROBERT L	521	1.200	240
Randolph	KIESS WILLIAM C	521	1.200	240
Randolph	MARTIN SARAH L	521	1.200	240
Randolph	PHARES ROBERT	650	1.200	240
Randolph	WAMSLEY JACKSON A	521	1.200	240

**COUNTY BOARDS OF EDUCATION  
SERVICE PERSONNEL EMPLOYED IN POSITIONS WHOSE  
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1989-90 CERTIFIED PERSONNEL LIST**

<b>County</b>	<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Days Employed</b>
Randolph	WOOD ROSALEA	521	1.200	240
Ritchie	GOFF JAMES E	650	1.305	261
Roane	BAILEY JAMES D	521	1.200	240
Roane	KINISON DAVID A	521	1.200	240
Roane	WEST ROBERT K	570	1.305	261
RESA II	BENNETT SHARLENE V	521	1.260	252
RESA II	DAUGHERTY BETTY W	521	1.260	252
RESA II	GRAY MARGARET E	546	1.260	252
RESA II	HADDIX JACQUELINR	546	1.260	252
RESA II	HARRIS CHARLES T	570	1.260	252
RESA IV	DANIELS CHARLES B	570	1.305	261
RESA IV	OTTO ANNIE	650	1.050	210
RESA IV	ROGERS BEVERLY A	650	1.200	240
RESA IV	TAYLOR LINDA F	521	1.275	255
RESA IV	TAYLOR LINDA F	521	1.275	255
RESA VI	GREEN JUANITA S	521	1.305	261
RESA VI	JARRELL DORIS	521	1.305	261
RESA VI	LINVILLE JR JOHNIE	570	1.305	261
RESA VIII	SHAVER ARGIL	521	1.305	261
Summers	FLESHMAN GARY W	570	1.305	261
Summers	KESSLER DONALD E	650	1.305	261
Taylor	MAYLE PATRICIA	521	1.305	261
Taylor	SIMON STEPHEN	521	1.305	261
Taylor	WISEMAN VIRGIL	521	1.305	261
Taylor	WITHERS LORETTA C	521	1.305	261
Tucker	ARNOLD CLYDE	650	1.200	240
Tucker	BARNHART HELEN L	521	1.200	240
Tucker	NESTOR ELEANOR	521	1.200	240
Tucker	STRAWDERMAN RILEY	570	1.200	240
Tyler	LAYFIELD THELMA	521	1.305	261
Tyler	SHUPE JR THEODORE R	650	1.305	261
Tyler	UNDERWOOD JOHN D	521	1.305	261
Upshur	BARLOW TWYLA R	521	1.200	240
Upshur	BEER CAROLE J	521	1.200	240
Upshur	CVECHKO LUELLA S	521	1.200	240
Upshur	DAVIDSON RALPH J	570	1.200	240
Upshur	LIGHT WILLIAM B	650	1.200	240
Upshur	PUFFENBARGER BETTY J	521	1.100	220
Upshur	SIMMONS LEWIS A	521	1.305	261
Upshur	WENTZ THANNA J	521	1.100	220
Wayne	MASSIE JOHN H.	521	1.305	261
Wayne	PERRY KATHRYN L	546	1.305	261

**COUNTY BOARDS OF EDUCATION  
SERVICE PERSONNEL EMPLOYED IN POSITIONS WHOSE  
MINIMUM MONTHLY PAY SCALE IS IDENTIFIED AS PAY GRADE "H"  
1989-90 CERTIFIED PERSONNEL LIST**

<b>County</b>	<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Days Employed</b>
Wayne	PERRY ROGER D.	521	1.305	261
Wayne	SMITH CLAUDE W.	521	1.200	240
Webster	BELL JOHN B	521	1.000	200
Webster	CLEVENGER JAMES	650	1.305	261
Webster	COGAR HULLENA	521	1.305	261
Webster	LANG RODNEY	521	1.305	261
Webster	MILLER JUNE	521	1.305	261
Webster	PHILLIPS WILLIAM E	521	1.305	261
Wetzel	DAKAN WILLIAM L	650	1.305	261
Wetzel	DUNN ELAINE	546	1.305	261
Wetzel	EBERT RAYMOND L	570	1.305	261
Wetzel	ESTEP JOYCE M	521	1.305	261
Wirt	HILL DOUGLAS C	650	1.305	261
Wirt	MENEFEE CAROLE R	521	1.305	261
Wood	ALLEN DAVID E	570	1.305	261
Wood	BLAIR RALPH E	570	1.305	261
Wood	BUCKLEY HARRY W	570	1.305	261
Wood	COCHRAN BENTON K	650	1.305	261
Wood	COOPER GARRY H	570	1.305	261
Wood	GARRISON RAY D	570	1.305	261
Wood	GOINS C D	546	1.305	261
Wood	GRADY BARBARA A	521	1.305	261
Wood	HALL J R	521	1.305	261
Wood	KENNEDY LEE A	546	1.305	261
Wood	KESTERSON FRANK L	570	1.305	261
Wood	LANE GARY E	570	1.305	261
Wood	LEECH WADE R	521	1.305	261
Wood	MOWERY DANIEL B	546	1.305	261
Wood	OWENS CHARLES M	546	1.305	261
Wood	PRESCHER C. R	570	1.305	261
Wood	RAWSON ANTHONY J	521	1.305	261
Wood	RHODES RONALD B	546	1.305	261
Wood	TODD CLARENCE F	570	1.305	261
Wood	YOST FREDERICK F	521	1.305	261
Wyoming	BLANKENSHIP VICKIE L	546	1.305	261
Wyoming	BLED SOE DANIEL J	570	1.305	261
Wyoming	EDWARDS DONNA S	521	1.000	200
Wyoming	GRAHAM JIMMIE W	650	1.305	261

290 Records

OSF

Pay Grade H Positions (10-89)





*The West Virginia Department of Education (WVDE) Technical Assistance Center (TAC): West Virginia Outreach Center for the Deaf and the Blind (WVOCDB) at the West Virginia Schools for the Deaf and the Blind (WVSDB) was created to assist, and educationally support statewide low incidence and provide expert guidance, support, and resources to assist in optimizing outcome in the areas of deaf, hard of hearing, blind, low vision, and deafblind.*

*Our Statewide Low Incidence Offerings are at no cost to LEA's and by request include:*

**Services:**

- Low Incidence customizable in-service training opportunities to meet your specific professional development needs.
- K-12 VI and K-12 DHH guidance, mentoring, and low incidence assessment assistance.
- Statewide Low Incidence psychologist services, guidance, and evaluations.
- Outreach Audiological guidance and support
- Interpreter and/or sign language specialists support and mentoring
- Virtual statewide ASL classes
- Administration of the Northern Signs, ASL assessment
- Sign Support Specialist mentoring
- Monthly Low Incidence Lunch and Learns

**Resources:**

- **Low Incidence Resource Lending Library items:** Link to full list of resources available from the lending library: [https://core-docs.s3.us-east-1.amazonaws.com/documents/asset/uploaded\\_file/2618/WVSDB/4125522/30062\\_Lending\\_Library\\_Booklet-v2\\_1\\_.pdf](https://core-docs.s3.us-east-1.amazonaws.com/documents/asset/uploaded_file/2618/WVSDB/4125522/30062_Lending_Library_Booklet-v2_1_.pdf)

- **Hearing Assistive Technology Lending Library: Items include transmitters, receivers, hearing aids, etc.**

**Transmitters:**

- Phonak Roger Touchscreen
- Phonak Roger On
- Phonak Pass around Mic
- Phonak Roger Repeater

**Receivers:**

- Phonak Roger X
- Phonak Roger 17
- Phonak Roger Neck loop
- Phonak Focus

**Hearing Aids:**

- Phonak Sky L50-SP
- Phonak Sky L50-PR
- Phonak Sky M50-M
- CROS P-13
- Audeo P15-13T
- Audeo P50-312
- Sky L50-UP

**Cochlear:**

- Mini Mic 2+

- **DHH Assessment Lending Library items:**

- Mac Arthur-Bates Communicative Development Inventories (3rd edition)
- CELF-5 Screening Test
- TAAGS Teacher Assessment of Grammatical Structures
- Bracken 4 School readiness Assessment Pearson Complete Kit
- TOD-S, TOD-E, and TOD C Complete Kit 75 WPS
- BTAIS-2 Birth to Three Assessment and Intervention System
- American Sign Language Receptive Skills Test

*To make a request for services or resources use the following link*

<https://forms.office.com/r/zakmKkXwbi>



**WEST VIRGINIA SECRETARY OF STATE**

**MAC WARNER**

**ADMINISTRATIVE LAW DIVISION**

**eFILED**

6/12/2024 2:51 PM

Office of West Virginia  
Secretary Of State

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**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE EXEMPT, INTERPRETIVE OR PROCEDURAL  
RULE**

AGENCY: Education TITLE-SERIES: 126-204  
RULE TYPE: Procedural Amendment to Existing Rule: No Repeal of existing rule: No  
RULE NAME: Safe Schools Funding Process (8300)  
CITE STATUTORY AUTHORITY: W. Va. Code §§29A-3B-1, et seq.; W. Va. Board of Education v. Hechler,  
180 W. Va. 451, 376 S.E.2d 839 (1988); and, W. Va. Bd. of Educ. v. Bd. of  
Educ., 239 W. Va. 705, 806 S.E. 2d 136 (2017)

This rule is filed with the Secretary of State. This rule becomes effective on the following date:

July 15, 2024

**BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENT IS TRUE AND CORRECT.**

**Yes**

**Kelli D Talbott -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.**

**126CSR204**

**TITLE 126  
PROCEDURAL RULE  
BOARD OF EDUCATION**

**SERIES 204  
SAFE SCHOOLS FUNDING PROCESS (8300)**

**§126-204-1. General.**

1.1. Scope. -- This procedural rule establishes the process by which county boards of education, charter public schools, and multicounty vocational centers may submit requests for needs-based funding from the Safe Schools Fund and the criteria by which those requests shall be evaluated.

1.2. Authority. -- W. Va. Constitution, Article XII, §2; and W. Va. Code §18-2-5 and §18-5-48.

1.3. Filing Date. -- June 12, 2024.

1.4. Effective Date. -- July 15, 2024.

1.5. Repeal of Former Rule. -- None. This is a new rule.

**§126-204-2. Definitions.**

2.1. Public school district. A collective reference to the county boards of education and charter public schools.

2.2. Safety and security measures. Actions taken by a public school district or multicounty vocational center (MCVC) that improve the security of a school facility and the safety of students within such facility, including, but not limited to, hiring a school resource officer, installing weapon detection systems, and upgrading facility doors or windows.

2.3. Selection committee. Group of members selected according to section 6.1 of this policy, who are responsible for managing the evaluation, selection, and awarding of all available Safe Schools Funds.

**§126-204-3. Annual Safety and Security Assessments and Reports.**

3.1. Each public school district and MCVC shall annually assess the safety and security of each school facility for which they are responsible. Safety and security measures of each facility shall be upgraded when necessary to ensure the safety of the students within each facility.

3.2. Each public school district and MCVC shall report annually to the West Virginia Department of Education (WVDE) the safety and security measures it has implemented.

3.3. Annually, the WVDE shall compile the information received and report it to the Legislative Oversight Commission on Education Accountability and request an appropriation based on the requests of the public school districts and MCVCs.

**§126-204-4. Safe Schools Fund General Requirements.**

4.1. When made available, Safe Schools Funds shall be distributed on the basis of need.

4.2. Money distributed from this fund shall not be used to make permanently affixed improvements, alterations, or additions to a physical facility that a public school district or MCVC does not own. If the WVDE distributes any money from the Safe Schools Fund for the purpose of making safety improvements on or in a facility that is not owned, the improvements shall be accomplished in such a manner that they may be removed with minimal effort.

4.3. The WVDE shall allocate available Safe Schools Funds based on the following order of priority:

4.3.a. installing video and audio recording devices in certain special education classrooms, as defined by W. Va. Code §18-20-11;

4.3.b. constructing safe school entryways as defined by W. Va. Code §18-5-48;

4.3.c. on the determination of need, other safety and security needs of the public school districts and MCVCs.

4.4. Safe Schools Funds proposed to improve physical facilities shall only be used to upgrade the safety and security of an existing facility and not to supplement the funding for constructing a new facility.

**§126-204-5. Submission and Evaluation Process for Safe Schools Fund Needs-based Funding.**

5.1. Subject to the availability of Safe Schools Funds, the WVDE shall notify and provide the public school districts and MCVCs with an application to apply for funding. The completed applications shall be returned to the WVDE in the manner and timeframe prescribed by the WVDE.

5.2. The funding request application from the public school districts and MCVCs shall be submitted to the WVDE and include the following minimum content for consideration:

5.2.a. contain detailed plans illustrating or explaining how the project will improve the safety and security of students and staff;

5.2.b. be included in the submitting public school district or MCVC's most recent Safety and Security Survey response, as surveyed and collected by the WVDE and required by W. Va. Code §18-5-48. When a request is not identified in the required Safety and Security Survey, the selection committee may consider a written statement from the public school district or MCVC as a substitute for the survey requirement. The written statement shall describe why the proposed project was not included in the required survey and the time significance of including the proposed project;

5.2.c. contain a cost estimate that fully details the project's proposed costs, if it is a one-time or reoccurring cost, and the amount of funds, if any, the public school district or MCVC proposes to contribute to the project;

5.2.d. if related to physical facility upgrades, provide a copy or access to the approved Comprehensive Educational Facilities Plan (CEFP) of the county board of education or MCVC, as defined by W. Va. 126CSR172, Policy 6200, Handbook on Planning School Facilities (Policy 6200), or a charter public school's organizational application or similar planning documents;

5.2.e. contain a summary of the public school districts' and MCVCS' efforts to maintain and improve the safety and security of students and staff at the facilities under the applicant's control; and

5.2.f. other information the selection committee deems significantly relevant.

5.3. When a public school district or MCVCS proposes a project involving physical facility improvements, separate applications shall be submitted and considered for each physical school location.

**§126-204-6. Selection Process for Safe Schools Fund Needs-based Funding.**

6.1. Public school districts and MCVCS whose requests meet the content requirements of section 5.2, shall be placed in a pool of eligible applications for further consideration by a selection committee. The State Superintendent of Schools shall determine the number of members on the selection committee and appoint members to the committee.

6.2. Subject to the availability of funds, the selection committee shall evaluate and rank the eligible applications for the awarding of Safe Schools Funds based on the following criteria in order of prioritization and value:

6.2.a. the ordered priorities defined in section 4.3;

6.2.b. the demonstrated ability of the public school districts or MCVCS to fund the project and complete it in a timeframe that meets the requirements of this policy;

6.2.c. the alignment of the project with the public school district and MCVCS' long-term facility, safety, and security plans;

6.2.d. demonstrated efforts by the public school districts and MCVCS to maintain facilities and improve the safety and security of students and staff at the proposed project facility and other facilities under the applicant's control; and

6.2.e. other criteria the selection committee deems significantly relevant.

**§126-204-7. Award Process and Requirements for Selected Projects.**

7.1. Subject to the availability of funds, the ranked submissions shall be funded, starting with the highest-ranking submission and proceeding to the lower-ranking submission until funds are extinguished for the respective fiscal year and no more submissions can be fully funded.

7.2. All submissions must be explicitly used for the stated purpose and procured according to W. Va. 126CSR202, Policy 8200, Purchasing Procedures for Local Educational Agencies, and all other requirements governing the expenditure of public funds.

7.3. When the WVDE identifies funding as being used for purposes outside the scope of an approved submission or not according to proper procurement methods, funding for that submission shall be unallocated, and all expended and unexpended funds shall be returned to the Safe Schools Fund and made available for future allocation and distribution according to the processes defined in this policy.

## 126CSR204

7.4. Funds for approved submissions may be distributed either as a lump sum or on a reimbursement basis, as determined by the selection committee and in the best interest of ensuring the prudent and responsible use of resources.

7.5. The selection committee shall determine the distribution of unused, returned, or unallocated funds. It is within the selection committee's discretion to award returned or unallocated funds to currently eligible and prioritized submissions or to hold the funds for distribution in subsequent fiscal years.

7.6. To encourage planning and prompt action, public school districts and MCVCs forfeit any funds that fail to be expended within two fiscal years of disbursement, unless the committee provides an extension under the following guidelines for extensions and forfeitures:

7.6.a. upon formal request from the public school districts or MCVCs, the committee may authorize an extension beyond the provided two fiscal years for a period not to exceed an additional fiscal year; and

7.6.b. any forfeited funds shall be returned to Safe Schools Fund and made available for future allocation and distribution according to the processes defined in this policy.

7.7. When a submission's cost exceeds awarded funds, the public school district or MCVC is responsible for the required additional funding. No supplemental funding will be provided for submissions over budget.

7.8. If costs or other barriers make completion of an awarded submission impossible or delayed beyond the extension allowability defined in this policy, all expended and unexpended project funds shall be unallocated and returned to the Safe Schools Fund for use on other eligible submissions.

7.9. All physical facility modifications shall meet the requirements of Policy 6200, current state building codes, and the West Virginia State Fire Marshal's requirements.

7.10. If the proposed submission is a facility improvement, it shall be contained in the approved CEFP of the county board of education or MCVC, as defined by Policy 6200, or a charter public school's organizational application or similar planning documents. When a request is not identified in the applying entity's applicable facility plans, the selection committee may consider the applicant's written statement providing their intent to complete the necessary facility plan amendments if their project is selected.

### **§126-204-8. Severability.**

8.1. If any provision of this policy or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this policy.