

School Finance Hot Topics – May 1, 2024

Save the Date

School Finance's annual summer conference 'Medaling with School Finance' will be held at the Bridgeport Conference Center. The dates will be Tuesday, July 9, 2024, through Thursday, July 11, 2024. Reminder – registration and details for reservations have been sent out.

Upcoming Deadlines

County board of education budgets are due no later than Thursday, May 30, 2024.

County salary schedules and the signed certificates are due Friday, May 31, 2024.

Attendance Incentive Bonus – FY24 data collection forms are due on Tuesday, June 18, 2024.

Updated CSBO List

See **Attachment #1** for the latest CSBO list for the 2023-24 year. If you see any changes that need to be made (ex: updated extensions, missing credentials, etc.), please notify Uriah Cummings at uriah.cummings@k12.wv.us.

WVDE Finance Policy Updates

WVBE Policy 8100, Public School Finance – included on the May 8th State Board agenda for a 30-day comment period.

WVBE Policy 8224, Increased Enrollment - included on the May 8th State Board agenda for a 30-day comment period.

WVBE Policy 8200, Purchasing Policies and Procedures Manual for Local Education Agencies – preliminary revision meetings being held with internal WVDE stakeholders. External stakeholder meetings will begin in the near future with an ultimate goal of a strike-and-insert revision being presented to the State Board this fall.

Reminders/Updates from Prior Sessions

HB 2145 - Relating to student aide class titles (2021 Legislative Session)

The bill created two additional aide classifications (Aide V, Special Education Assistant Teacher and Aide VI, Behavioral Support Assistant Teacher) and provided a salary grade upgrade to individuals hired into these positions. The state board was charged with establishing the coursework requirements that must be satisfied for an individual to obtain these classifications. These courses have been created by the WVDE

Office of Certification (SNCAT Behavior Management, SNCAT Students with Disabilities, SNCAT Special Needs Inclusion) **Individuals obtaining this classification are not entitled to a salary increase unless a county board of education has specifically posted a position for an Aide V, Special Education Assistant Teacher or Aide VI, Behavioral Support Assistant Teacher.** These positions were a point of emphasis during this past session due to county boards expressing the loss of special education aides who have bid on and were hired into the 1st grade aide vacancies.

SB 268 – Relating to PEIA (2023 Legislative Session)

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

Arguably, the largest impact of the legislation on county boards of education was the increase in PEIA employer premiums brought forth in conjunction with the bill’s passage. An approximate 24% employer premium increase was passed by the PEIA finance board for the 2024 fiscal year. An unknown at the time of the bill’s passage was the impact on future year premiums. The PEIA Finance Board passed an additional 10.5% employer premium increase for the 2025 fiscal year. WVDE has since gained knowledge that there is a possibility of an aggregate increase of approximately 55% in employer premiums spanning fiscal year 2024-2028. The PEIA Finance Board will continue to pass premium increases unless the Legislature/Governor moves to earmark funds to mitigate this increase in a given year. WVDE will continue to request additional funding as a part of our annual appropriation request; however, county boards of education should forecast budgeting to include potential PEIA premium increases for non-state funded employees.

HB 3035 – Third Grade Success Act (2023 Legislative Session)

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

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

Because Pre-K and Kindergarten portions of the bill are a codification of the personnel mandates established in WVBE Policy 2510 - Assuring Quality of Education: Regulations for Education Programs, additional funding was not provided for these grade levels. The service personnel ratios set forth in W. Va. Code §18-9A-5 under the PSSP are appropriately adjusted within the bill to increase the number of service personnel positions funded per 1,000 students upon full implementation by 9.82 phased in as follows: 3.42 in FY24, 3.26 in FY25, and 3.14 in FY26 for an aggregate increase of 9.82. Total service personnel ratios under the phase-in language within the bill are as follows:

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

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

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

As a reminder, although the bill originally specified these positions to be “ECCATs”, the final version of the legislation passed into law allows the positions to be posted and hired as ECCATs, aides, paraprofessionals, or interventionists, if necessary.

HB 4353 - Relating to On Cycle Elections — Voter Turnout Act (2022 Legislative Session)

As a reminder, the legislation removed special elections from WV Code and requires that the elections be held in conjunction with general or primary elections.

Levies expiring June 30, 2025, must be renewed during the May 14, 2024, or November 5, 2024, elections if not already.

Levies expiring June 30, 2026, must be renewed during the May 14, 2024, or November 5, 2024, or May 2026 election if not already.

Legislative Update - <https://wvde.us/wp-content/uploads/2024/04/30220-2024-Green-Book-v4-FINAL.pdf>

HB 4883 - Relating to increasing annual salaries of certain employees of the state (Effective – July 1, 2024)

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

The bill increased the basic salary amounts in the State Minimum Salary Schedule for teachers and other professional personnel contained in W. Va. Code §18A-4-2 by \$2,460, effective for the 2024-25 school year and continuing thereafter. The \$2,460 was a flat amount determined by the Legislature and was provided across the board.

The bill also increased the basic salary amounts in the State Minimum Salary Schedule for service personnel contained in W. Va. Code §18A-4-8a by \$140 per month, effective for the 2024-25 school year and continuing thereafter. The \$140 per month increase equates to a \$1,400 per year increase based on a standard 200-day employment contract. Like the professional personnel increase, the \$1,400 was a flat amount determined by the Legislature and was provided across the board.

SB 217 - Authorizing state and subdivisions to negotiate price for construction when all bids received exceed maximum budget (Effective – March 8, 2024)

The bill created W. Va. Code §5-22-4 which establishes provisions that allow for the state and subsidiaries, which includes LEAs, to establish a maximum budgeted amount for a particular construction project. The bill establishes a sunset clause on the legislation of December 31, 2029. In the event that all bids received exceed the maximum budgeted amount, if established, LEAs may negotiate the cost of service with the lowest qualified bidder. If an LEA chooses to exercise this provision of statute, the LEA must maintain confidentiality of the maximum budgeted amount prior to awarding the contract. Additionally, this provision shall not be utilized if negotiations result in more than a ten percent change in scope or cost from the original bid. **WVDE advises all LEAs who utilize this provision of statute to make it explicitly clear in all bid solicitation documentation that you are doing so.**

Please note that this is an option that is afforded to LEAs and is not mandatory to include in the procurement of construction. The provisions of this statute will be included in the repeal and replacement of WVBE Policy 8100 set to go before the State Board next month. Additionally, the provisions will be incorporated into the revisions of WVBE Policy 8200. As always, state code supersedes State Board policy; therefore, a revised policy is not required to be in place in order for an LEA to utilize these provisions.

HB 4829 - Relating to employment of service personnel and removing the requirement for a high school diploma or general education development certificate. (Effective – June 6, 2024)

The bill removes the requirement that applicants for bus driver positions must have a high school diploma or GED if the applicant is 21 or older.

HB 4832 - Relating to State Superintendent's reports regarding the finances of school districts. (Effective – June 2, 2024)

The bill readdressed W. Va. Code §18-9B-21 relating to the Legislative Oversight Commission on Education Accountability's (LOCEA) authority to request reports from the State Superintendent regarding county board financial information. The legislation added language to the statute to reduce state aid of school districts that fail to report its finances to the State Superintendent.

During the November LOCEA meeting, LOCEA executed its authority under the statute and required WVDE to report this information. School Finance supported the State Superintendent with this endeavor, and ultimately, page 1 of the efficiency analysis prepared annually by OSF for each district and distributed to finance staff during summer conference made up the report provided. Sample shown as Attachment #2.

HB 5056 - Relating to substitute service personnel positions. (Effective – June 4, 2024)

The bill allows for full-time service personnel to substitute on a day-to-day basis if all of the following circumstances exist:

1. There is no other qualified substitute available
2. The shift is outside of the employee's regular, full-time schedule
3. The employee is properly certified for the position

The impacted statute, W. Va. Code §18A-4-8h, is the statutory reference that governs the fact that service personnel cannot be employed in more than one regular full-day position, nor more than two one-half day positions.

HB 5252 - Requiring certain minimum experience for the director or coordinator of services class title involving school transportation. (Effective June 7, 2024; however, the statute states that new hires after July 1, 2024 are impacted by the legislation)

After July 1, 2024, employees hired for the first time as a Transportation Director must possess a commercial driver's license (CDL) within one year of employment unless:

1. The individual is multi-classified with multiple job titles; or
2. Can provide proof of a medical diagnosis issued by a physician that renders the individual unqualified to obtain the CDL.

HB 5514 - Enhancing training requirements for county boards of education members. (Effective June 6, 2024)

The bill incorporates an overhaul of board member training requirements. From a finance perspective, the bill codified language within the statute requiring finance training. Additionally, maximum compensated "standard" board meetings were decreased from 50 to 40 meetings with compensation for meetings being increased from \$160 to \$260. However, an additional five paid meetings are allowable for meetings pertaining to planning excess levy elections, construction bond hearings, school closure hearings, natural disasters.

Board members are compensated for two trainings under the bill. Board members who fail to comply with training requirements shall have compensation withheld until the requirements are met.

HB 5262 - Relating generally to teacher's bill of rights. (Effective June 7, 2024)

While there were many aspects of this bill, from a finance/personnel perspective, there were two main points of emphasis.

The first pertains to the fact that the Legislature has codified language detailing extra student pay for special education teachers. WVBE Policy 2419, in accordance with the Individuals with Disabilities Act of 2004, outline maximum student/instructor ratios based on disability type. The legislation outlines that in situations where the limits are exceeded, a two-week waiver may be signed with the understanding that the local county board is responsible to remediate the situation while compensating the teacher with overage pay provided by the county. In accordance with federal law, this compensation must be made from local funds. This waiver shall be good for two weeks to allow the district time to find an additional classroom teacher. Should the district be unable to find an additional classroom teacher, the district, upon the agreement of the teacher, may submit a waiver to the state board of education. This waiver shall have the teacher's signature acknowledging that although they are over the limit, they recognize that this is a

dire situation. Waivers cannot be submitted without written consent of the instructor. The county may not allow more than three students over the limit, even with the additional pay for the teacher. **The legislation does not appear to have addressed the variables to be included in calculating the amount of additional compensation afforded to impacted instructors.**

The second pertains to the codification of the term “supplemental duty” and defines as follows: “a duty other than a duty assigned under an employee's contract that is generally expected to be performed during an educational day and which may be governed by an agreement, other than the employee's contract, between the district and the employee.” Further, the legislation details that no later than the 15th day before the first day of the employment term of each school year, the county board shall adopt and provide to each classroom teacher, full-time counselor, and full-time librarian employed by the district a calendar that specifies the days each employee is expected to work for that school year. Any supplemental duty exceeding the individual's 8-hour day shall be by agreement with the employee and preapproved by the county superintendent or by his or her designee, unless the supplemental duty is the result of an unanticipated emergency and shall be paid in accordance with the agreement between the employee and the county.

HB 5405 - Providing additional professional development and support to West Virginia educators through teacher and leader induction and professional growth. (Effective June 7, 2024)

The bill authorizes the WVDE to retain funding from the Public School Support Plan (PSSP) for professional development. Specifically, WVDE is authorized to retain up to \$15M annually to:

1. Accommodate county school system participation in regional professional learning cadres or teacher leadership networks established or supported by WVDE;
2. Expand regional professional learning cadres and teacher leadership networks designed to support the full implementation of the Third-Grade Success Act;
3. Implement WVDE academic initiatives; and,
4. Assist teachers that are less than certified for the position in which they are currently employed.

The bill also authorizes the WVDE to distribute a maximum of \$1M in grants to county boards of education to expand the district's ability to contract with organizations that facilitate participation in regional learning cadres or teacher leadership networks designed to support math or science improvement or support teachers who are less than certified for their current teaching position.

From a state aid perspective, the bill reduces the Step 7d allocations to county boards of education by the \$15 million referenced above. Additionally, criteria was added to the Step 7d allocation computation which considers the number of full-time employees employed in positions in which they are not fully certified.

Further, the bill clarifies that any additional amounts paid to teachers for professional development duties associated with assisting other teachers are not considered salary for retirement calculations.

Textbook Adoption Follow Up

As a reminder, GASB 96 – Subscription Based Information Technology Agreements, changed the world of accounting for technology licensing agreements that brought e-textbook and other issues to light. Because of the GASB statement, the e-textbook licensing piece of adoption is required to be separated from the physical side of the agreement. Once this breakdown occurs, county boards are then pre-paying for the licensing agreement unless they are issuing payment annually for the license through a renewal provision in the contract.

However, due to language in WVC 11-8-26, local levying bodies “shall not expend money or incur obligations in excess of the amount allocated to the fund in the levy order.” The WVDE has historically issued guidance that this language implies that local levying bodies cannot enter into multi-year contracts/agreements without a renewal clause, nor can they pay for the multi-year agreement up-front. During the 2024 Legislative session, WVDE attempted to have the statute addressed by the Legislature by way of HB 5604 which would have amended the statute to include the following language “Local fiscal bodies may not obligate funds beyond the current fiscal year except for contracts executed to procure technology licensing service agreements or technology services including cloud computing. Local fiscal bodies shall justify entering into multi-year technology license service agreements or technology services including cloud computing by maintaining documentation of material fiscal savings to the body. WVDE will continue to have this code section amended, but until then, we cannot advise county boards to enter into multi-year licensing agreements.

Further, during a recent WVASA meeting, a question was asked regarding the procurement of supplement workbooks associated with textbook adoptions. Guidance was issued that if these workbook materials are not going to be received from the vendor by the BOE in year one of the textbook adoption, then county boards of education should not be including the aggregate total of the materials on the initial purchase order, nor should they be releasing payment in advance of receipt. The reason for this guidance is that there are internal controls in place in the procurement process to avoid the potential for fraudulent activity by requiring receiving reports to be compared to the purchase order and invoice. If the materials are not being shipped and received when ordered, then this control process is no longer reliable. Alternatively, WVDE’s guidance would be to either receive the materials simultaneously with the physical textbook and store the workbooks until needed utilizing an appropriate inventory system or setting up an agreement similar to the e-textbook guidance that has been issued in which the purchase order is established annually for the workbooks required for the given school year with subsequent payments being made annually.

Medicaid Update

New Medicaid Coordinator – Karen Finney karen.finney@k12.wv.us

RAC Audits - A Medicaid RAC audit is a review of Medicaid claims conducted by a Recovery Audit Contractor (RAC), which is a private entity hired by the state Medicaid agency to identify and recover improper payments. The RAC program was established by the Centers for Medicare and Medicaid Services (CMS) in 2006 and expanded to Medicaid in 2010 with the implementation of the Patient Protection and Affordable Care Act as a cost savings program. RAC audits are intended to improve the integrity and

efficiency of the Medicaid program by detecting and correcting overpayments and underpayments. These audits are unannounced and are not related to the Acentra (formerly Kepro) auditor who reviews Medicaid files for document compliance every 18 months. It's important to note that RAC audits could result in claims payment reversals if proper documentation; however, authorizations and consents were not collected prior to billing the fee-for-service Medicaid claims.

Beginning around August 2023, some WV LEAs started receiving RAC audit Demand letters informing them they must pay back a portion of some of their fee -for-service billed claims for school-based health services (SBHS). However, through conversations between WVDE and DHHR, it has been determined that there were many issues that existed with the initial RAC audit procedures. **WVDE has been informed by DHHR that LEAs do not have to pay back the RAC audit finding penalties at this time.**

Any additional RAC Demand letters or appeals that have been upheld should be emailed to karen.finney@k12.wv.us. Karen is logging all of the discrepancies and forwarding the audit findings to DHHR.

Electric Buses

As a reminder, in accordance with a supplemental appropriation made to WVDE during the 2023 Regular Legislative Session, WVDE committed to purchasing forty-one (41) West Virginia manufactured electric buses. Thirty-seven (37) of the buses are the large transit style buses known as "BEASTS," which are like the buses many districts used in the Electric Bus Pilot Program this year. There was an application process that took place for these buses, and county boards have now been made aware of the awarding of the buses.

To reiterate accounting guidance from this past Fall ASBO, these buses must be accounted for as "in-kind" entries as follows:

DR	11..X2711.741	Bus Replacement
CR	11..03919.009	For/On-Behalf Other

Coding of X26 and X27 Expenditures

During the 2025 state aid computations, it was found that many county boards of education were coding capital projects to program function code X26. Due to the nature of the projects, facility related construction pertaining to the replacement of HVAC systems etc. should be accounted for under program function code X4711 due to the capital improvement nature of the expenditure.

Further, WVDE has received questions related to the accounting of WIFI on buses. Due to the fact that the WIFI services are benefiting the connectivity function of the BOE rather than the transportation function, these expenditures should be accounted for under an X25 program function.

Equitable Services Provided to HOPE Students

From a special education perspective, WVBE Policy 2419 details provisions made in IDEA, Part B for the participation of students with disabilities who are enrolled by the student's parents in private schools to receive equitable special education and/or related services. The extent of services provided through IDEA, Part B funds is determined based on the number of students enrolled in private schools coupled with the student's physical location. This is all determined through a consultation process between the LEA and the private school representatives. Private school students who have received services under IDEA must continue to receive those equitable services at no cost, even if they receive the HOPE Scholarship.

This same guidance would pertain to equitable service requirements under ESEA programs as well.

**COUNTY BOARDS OF EDUCATION, ESCs AND MCVCs
TREASURERS/CHIEF SCHOOL BUSINESS OFFICIALS
FOR THE 2023-24 YEAR**

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**COUNTY BOARDS OF EDUCATION, ESCs AND MCVCs
TREASURERS/CHIEF SCHOOL BUSINESS OFFICIALS
FOR THE 2023-24 YEAR**

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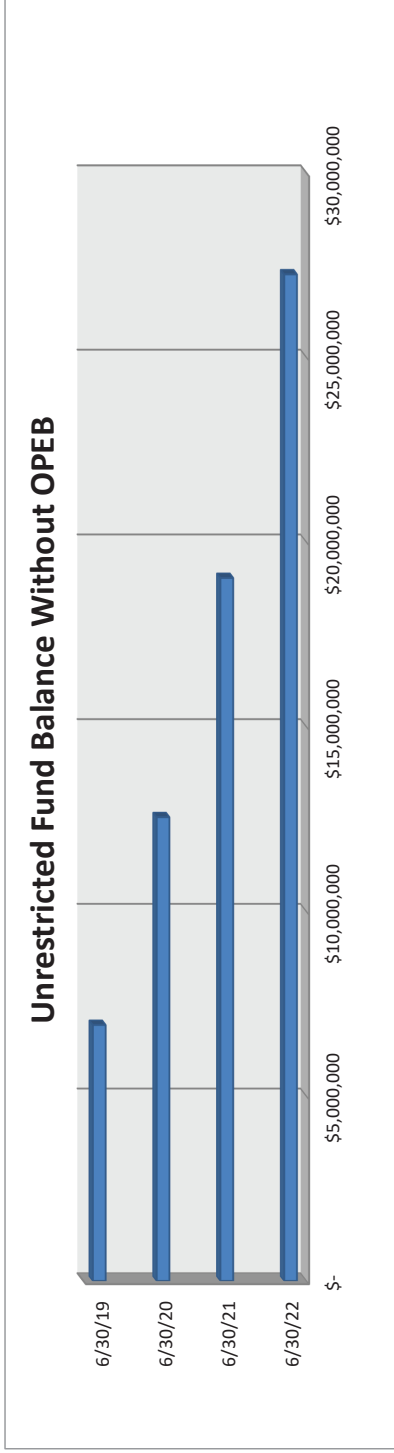
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**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 6,926,350	\$ 12,550,679	\$ 19,027,041	\$ 27,280,728	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	98.04%	98.04%	98.04%	98.04%	98.04%

Projected excess levy gross tax collections

	\$ 34,528,822	\$ 35,918,903	\$ 38,209,231	\$ 39,968,371	\$ 43,841,916
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Per Pupil Expenditures

	\$ 11,498	\$ 11,305	\$ 12,029	\$ 13,002	N/A (2)
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Revenues:

Local Source Revenue	\$ 74,778,919	\$ 78,255,883	\$ 82,238,575	\$ 89,025,849	N/A
State Source Revenue	138,763,271	149,485,462	147,945,648	143,130,966	N/A
Federal Source Revenue	25,131,723	22,826,074	34,625,386	50,873,228	N/A

Total	\$ 238,673,913	\$ 250,567,419	\$ 264,809,609	\$ 283,030,043	\$ - (2)
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.