

School Finance Hot Topics – October 20, 2022

Save the Dates

New CSBO Training – Specific Dates & Locations TBD (we will survey new treasurers)

Winter WVEIS – Friday, December 16, 2022

School Finance Annual Summer Conference – Week of July 10-14, 2023 – Specific Dates & Location TBD

Federal Fiscal Year End and Drawdown Procedures

As a reminder, the federal fiscal year has now concluded, and the ending liquidation date is now approaching for many federal projects. Please be mindful of federal grant awards with liquidation dates that were previously extended now ending. A summarized list of expiring federal awards is as followed:

- ESSER I – Project Code 5201X
- ECEF – Project Code 5214X
- FY 20 & 21 Title I – Project Code 41Y1X
- FY 20 & 21 CSI – Project Code 41Y4X
- FY 20 & 21 Neglected and Delinquent – Project Code 41Y7X
- FY 20 & 21 Title II – Project Code 40Y1X
- FY 20 & 21 Title III – Project Code 45Y1X
- FY 20 & 21 Title IV – Project Code 42Y1X
- FY 20 & 21 Title V – Project Code 59Y1X
- FY 20 & 21 McKinney-Vento – Project Code 54Y2X
- FY21 IDEA – Project Code 431XX

Please be mindful of these due dates and assure the county board's budget is appropriately monitored; specifically, in situations where employee salary and benefits have been shifted to ESSER funding.

There have been preliminary discussions with WVDE Internal Operations and applicable federal program offices of moving the liquidation date to December 29th annually. Federal grant awards currently require an ending liquidation date of November 15th annually; however, WVDE has a 90-day liquidation window as the pass-through agency that may potentially be extended to county boards.

As a reminder, county boards must submit drawdowns by the liquidation date on federal grant awards to receive the funding. Please reach out to your assigned coordinator for instructions on federal drawdown procedures that have been issued by School Finance previously.

CPRB Retirement Verification Requests

There have been several CSBOs reach out concerning the apparent duplication of efforts when verifying retiree information for CPRB upon an employee's application for retirement benefits. I have reached out to CPRB and shared those concerns. However, it is important to remember that the COMPASS retirement system has only been around for a few years. Prior to COMPASS, much of the information provided by

county boards of education to CPRB for the Annual ED (reconciliation) Reports were very much manual in nature. The COMPASS reporting is providing much more accurate information to CPRB in a more timely manner, but until an employee full history of contributions has been reported via COMPASS, CPRB will continue to reach out to ensure the accuracy and completeness of retiree data.

Each county should have sufficient personnel and benefit data stored in-house to be able to respond to CPRB's verification requests in a timely manner. However, that data is likely different from one county to the next. If CSBOs or other county staff members have any suggestions for potential efficiencies in this process, please feel free to email me your suggestions at sepauley@k12.wv.us and I will work with CPRB determine whether those suggestions can be implemented on their end.

State Grant Extension Process

As a reminder, if you have a state grant with obligation/liquidation dates that have expired, please contact the program official listed on the grant and request an extension. If the program official is unresponsive to your request or you are unsure of their employment status with WVDE, please contact your assigned School Finance coordinator, and they will investigate further. School Finance is happy to work with our Office of Internal Operations to come to a timely resolution.

Please be mindful that most state grant awards must be expended within five years from acceptance. WVDE awarding officials have been instructed to deny extension requests received beyond the five-year timeframe. Any unspent balances on such expired state grants must be returned to WVDE. When sending WVDE refunds of any grants, please provide sufficient information with the payment so our program officials can appropriately identify the source of funds (i.e., copy of the grant award, a note detailing the reason for the refund, etc.).

Updated CSBO List

See **Attachment #1** for the latest CSBO list for the 2022-23 year. If you see any changes that need to be made (ex: updated extensions, missing credentials, etc.), please notify Uriah Cummings at Uriah.cummings@k12.wv.us.

National Board Certified Teacher Mentoring at a Persistently Low Performing School

West Virginia provides an annual state salary bonus of \$3,500 for classroom teachers who hold a valid certificate from the NBPTS and are employed in a West Virginia public school, and an additional \$2,000 for certain teachers at persistently low performing schools. To be eligible for the additional \$2,000 stipend for teaching in a persistently low performing school the following criteria must be met:

- National Board Certified Teachers (NBCTs) must hold an active certification from NBPTS.
- NBCTs must complete the WVDE Mentor Training.
- NBCTs must serve in the capacity of a mentor to support other teachers in the school.
- The designation of a persistently low performing school is determined by the Office of School Finance in conjunction with the Office of Data Analysis and Research .

"Persistently low performing school" means a school identified by the department as being among the lowest twenty percent of schools in the state in three-year aggregate mathematics and reading/language arts scores on the statewide summative assessment. Further information on the designation can be found in W. Va. Code 18A-4-2c. WVDE believes that if not for a lack of awareness, more teachers would qualify for this additional compensation than are currently reported on the certified list of personnel.

Sales Tax on Scholastic and Similar Fundraisers

The following guidance was pulled from the WV State Tax Department's TSD-312 publication (*Sales and Use Tax for Public Schools*):

- All sales, leases and services in West Virginia are taxable **unless there is a specific exemption in the sales tax law**. The burden of proving that a sale was exempt from tax is upon the seller. School officials should ensure that sales tax is imposed on all sales of items that are not specifically exempt.
- **Sales tax applies not only to sales by schools, but also to sales by school employees, school-related organizations, like the PTA, and businesses when the sales are made at or through the schools or school children.** When school officials and school personnel assist these businesses in making sales and receive benefits from the sales, they become agents of the businesses.
- The safest way to ensure that tax is imposed is for the school to collect and remit the tax whenever the school, teachers, students, or anyone acting on behalf of the school are involved in making a taxable sale.

Concerning the exemption for fund raisers by not-for-profit volunteer school support groups, a not-for-profit volunteer support group for a public or private school in this State may hold fund raisers for the school and not collect sales tax when:

- The fund raisers are held no more than 18 times during any 12-month period;
- Each fund raiser lasts no more than 14 consecutive days; and
- The sole purpose of the fund raiser is to obtain revenue for the function and activities of the school.

The school fund raiser must be sponsored by a not-for-profit volunteer support group for the school. The not-for-profit volunteer school support group does not need a determination letter for the Internal Revenue Service that the organization is exempt for federal income tax under Internal Revenue Code Sections 501 (c)(3) or (4). However, the not-for-profit volunteer school support group must hold a valid current West Virginia business registration certificate. The not-for-profit volunteer school support group may assert the purchases for resale exemption from sales tax when it buys merchandise to be sold as qualified fund raiser events. Schools and not-for-profit volunteer school support groups must keep appropriate records to support a claim of exemption under W. Va. Code § 11-15-9q. **If any of the foregoing conditions are not met, casual and occasional sales are taxable. Sales of such items as class photographs, class rings and school jackets are taxable when sold by for-profit organizations and individuals, because for-profit organizations and individuals are not exempt from federal income taxes under Section 501(c)(3) or Section 501(c)(4) of the Internal Revenue Code and are not qualified not-for-profit volunteer school support groups.**

EXAMPLE: Moe Doe, a professional photographer, takes class photographs for various schools as part of his photography business, which is subject to sales tax. Moe has a current business registration certificate and employs a secretary/receptionist. Sales tax must be charged on the sales price of the class photographs for each of the following reasons. First, since Moe is in the business of photography, his services are not casual and occasional sales. Second, Moe is not a PTA or similar organization. Third, because he is a professional photographer, Moe is not a qualified Section 501(c)(3) or Section 501(c)(4) organization. And fourth, because taking class photographs is part of his business, Moe does not donate all his earnings from such activities to the schools. **The fact that Moe’s services are provided to public school students does not make his services exempt from sales tax.**

A copy of the publication can be found on the tax department’s website at the following link. <https://public.wvtax.gov/Documents/TSD/tsd312.pdf>

WVEIS Manual Reduction of Leave Balances

As a reminder, leave balances associated with employee records in EMS must be manually reduced at the time of separation of service and/or leave payout. At separation of service, leave balances should be handled in accordance with state and local policies. If leave balances are transferred to and accepted by another county school board, are converted to extended PEIA benefits or higher annuity at retirement, or are paid out (vacation only), the county must manually adjust the leave balances in WVEIS accordingly. If an employee separates service and has no ability to transfer or utilize their leave balances, those balances should remain intact within your county records if permitted by your local policy. WVDE has been made aware of several situations in which employees converted their unused leave for other post-employment benefits at retirement or have been paid out unused vacation days, but the leave balances were not appropriately adjusted in EMS. In at least one situation, an employee returned to full employment shortly after a leave payout and was immediately able to begin taking leave in excess of the days to which they were entitled. Manual adjustments should also be made for donations to and use of the sick leave bank.

Financial Efficiency Standards County Scorecard 21

School Finance recently completed the financial efficiency standards scorecards and there are four county boards who are noted as “needing assistance” from the analysis. School Finance will be reaching out to those county boards in the near future to determine what level of additional assistance can be provided to work toward meeting the financial efficiency standards in the future.

School Finance Website Cleanup

Digital content will be transformed and migrated into a new site in the future, and as a part of this migration, WVDE offices were asked to review their content to limit the data which will be transferred. Due to this process, School Finance will be reducing the number of years’ worth of data presented on the website (such as workshop presentations, salary schedules, etc.) to a rolling five years. WVDE will still be maintaining old files internally. If you have need for a particular file that is no longer presented on the website, please reach out to your assigned school finance coordinator for assistance.

New School Operations and Finance Phone Lines

Under previous WVDE administration, there was an attempt to reduce the large number of “WVDE” telephone lines used for contacting staff. For School Operations and Finance, that resulted in numerous additional extensions being added to the “old” school finance line (304-558-6300). After hiring our third school finance coordinator, we had a total of ten extensions on that line, which represented all of school finance, school transportation, school facilities, and me.

Under new administration, WVDE has decided to go back to the old model of having individual lines for each office in School Operations and Finance. Now when calling 304-558-6300, you will only be able to reach, by extension, the three school finance coordinators, the director, or the operator. School Transportation and School Facilities now have their own separate lines again. Furthermore, the School Operations Office has begun utilizing a previous line that was used for a similar position. A summary of the phone numbers and extensions you can dial for each person working in School Operations and Finance and stationed in Charleston are as follows:

Phone Number	Service Area
304-558-2691	School Operations & Finance – Used exclusively for reaching the School Operations Officer – Samuel Pauley
304-558-2711	School Transportation Services – Used for reaching Dave Baber, Director, or Sherry Sadler, Program Assistant
304-558-2969	School Facilities Services – Used for reaching Micah Whitlow, Director; Jacob Bonar, Coordinator; and Sherry Sadler, Program Assistant
304-558-6300	<p>School Finance Services – Used for reaching the director, coordinators, and secretary in School Finance. This line has a recording with the following direct line extensions:</p> <p>Ext. 1 – Lori Elliott, Coordinator (Barbour – McDowell)</p> <p>Ext. 2 – Justin Hannah, Coordinator (Mercer – Wyoming)</p> <p>Ext. 3 – Josh Harner, Coordinator (Financial statements, GASB, Special Projects)</p> <p>Ext. 4 – Uriah Cummings, Director</p> <p>Ext. 0 – Operator (Sharon Newhouse, Secretary)</p>

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

<u>County</u>	<u>Treasurer/CSBO, & Other Finance Officers</u>	<u>Email Address</u>	<u>Telephone Number</u>
Barbour	Annette Hughart, CPA	ahughart@k12.wv.us	304-457-3030 (Ext. 1034)
Berkeley	Jim Butts, CPA	jvbutts@k12.wv.us	304-267-3500 (Ext. 13219)
	Brad Sponaugle, MBA, CPA	bsponaug@k12.wv.us	304-267-3500 (Ext. 13218)
	Roshanda Akers Lambert	rakerslambert@k12.wv.us	304-369-8238
Boone	Ginger Altizer	galtizer@k12.wv.us	304-765-7101 (Ext. 258)
Braxton	Deidra Parr	deidra.parr@k12.wv.us	304-737-3481
Brooke	Drew Rottgen	drottgen@k12.wv.us	304-528-5047
Cabell	Ryan Jarvis	ryan.jarvis@k12.wv.us	304-354-7011 (Ext. 321)
Calhoun	Jennifer Paxton, CPA	jennifer.paxton@k12.wv.us	304-587-2136
Clay	Kaleigh Dotson	kaleigh.dotson@k12.wv.us	304-873-2300
Doddridge	Paula Fridley	pfridley@k12.wv.us	304-574-1176 (Ext. 2125)
Fayette	Clay Chesser, MBA	warren.chesser@k12.wv.us	304-462-7386 (Ext. 101)
Gilmer	Tony Oates	aoates@k12.wv.us	304-257-1011 (Ext. 10)
Grant	David McClure, MBA	damclur@k12.wv.us	304-647-6460
Greenbrier	Denise Hott, CPA	dhott@k12.wv.us	304-822-3528 (Ext. 133)
Hampshire	Joseph Campinelli	jcampine@k12.wv.us	304-564-3411 (Ext. 3314)
Hancock	Sarah Earle	sarah.earle@k12.wv.us	304-530-2348 (Ext. 9229)
Hardy	Joseph Spadafore, MBA,	joseph.spadafore@k12.wv.us	304-326-7344
Harrison	Laura Matheny	lmatheny@k12.wv.us	304-372-7300 (Ext. 11)
Jackson			
Jefferson			
Kanawha	Melanie Meadows, CPA	mrmeadows@mail.kana.k12.wv.us	304-348-6691
	Erica Fuller, CPA	efuller@mail.kana.k12.wv.us	304-348-7770 (Ext. 315)
Lewis	Jillian Spencer, CPA	jillian.spencer@k12.wv.us	304-269-8300 (Ext. 113)
Lincoln	Austin Lucas	austin.lucas@k12.wv.us	304-824-3033 (Ext. 6223)
Logan	Rhonda Justice, CPA	rhonda.justice@k12.wv.us	304-792-2090
Marion	Scott Reider, CPA	scott.reider@k12.wv.us	304-367-2100 (Ext. 119)
Marshall	Nan Hartley, CPA, MBA	nhartley@k12.wv.us	304-843-4400 (Ext. 321)
Mason	Gary Hendricks	gwhendri@k12.wv.us	304-675-4540 (Ext. 49131)
McDowell	Terry Whittington	terry.whittington@k12.wv.us	304-436-8441 (Ext. 281)
Mercer	Joy Hubbard, MBA, CPA	jchubbar@k12.wv.us	304-487-1551 (Ext. 1229)
	Tammy Paitsel	tammy.paitsel@k12.wv.us	304-487-1551 (Ext. 1237)
Mineral	Rhonda Martin	rhonda.martin@k12.wv.us	304-788-4200 (Ext. 125)
Mingo	Beth Daniels	bdaniels@k12.wv.us	304-235-7140
Monongalia	Nicole Kemper, CPA	nkemper@k12.wv.us	304-291-9210 (Ext. 1041)
Monroe	John Ballengee, MPA	john.ballengee@k12.wv.us	304-772-3094 (Ext. 315)
Morgan	Ann Bell	abell@k12.wv.us	304-258-2430 (Ext. 2016)
Nicholas	Kevin Hess, CPA	kbhess@k12.wv.us	304-872-3611 (Ext. 231)
	Kristen Eakle, CPA	keakle@k12.wv.us	304-872-3611 (Ext. 246)
Ohio	Steven Bieniek, CPA	sbieniek@k12.wv.us	304-243-0340
Pendleton	J. P. Mowery, MBA, CPA	jmowery@k12.wv.us	304-358-3303 (Ext. 125)
Pleasants	Jennifer Hupp, CPA	jlhupp@k12.wv.us	304-684-2197
Pocahontas	Sherry Radcliff, MBA	sradcliff@k12.wv.us	304-799-4505 (Ext. 2225)
Preston	Katrina Kerstetter, Esq.	katrina.kerstetter@k12.wv.us	304-329-0580 (Ext. 224)
Putnam	Chris Campbell, CPA, SFO	scampbel@k12.wv.us	304-586-0500 (Ext. 1114)
	Tracy Gunter	tgunter@k12.wv.us	304-586-0500 (Ext. 1113)
Raleigh	Darrin Butcher, CPA	rbutcher@k12.wv.us	304-256-4500 (Ext. 3314)
	Michael Click	mclick@k12.wv.us	304-256-4500 (Ext. 3315)
Randolph	Brad Smith	brrsmith@k12.wv.us	304-636-9150 (Ext. 155)
Ritchie	Lori Wells, MBA	lrwells@k12.wv.us	304-643-2991 (Ext. 102)
Roane	Ann Boggs	aboggs@k12.wv.us	304-927-6410
Summers	Lauren Crook, MBA	lcrook@k12.wv.us	304-466-6000 (Ext. 104)

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

<u>County</u>	<u>Treasurer/CSBO, & Other Finance Officers</u>	<u>Email Address</u>	<u>Telephone Number</u>
Taylor	Jonathon Dolan	jonathon.dolan@k12.wv.us	304-265-2497 (Ext. 1115)
Tucker	Tracy Teets, MPA, CPA	tlteets@k12.wv.us	304-478-2771 (Ext. 1233)
Tyler	Jeff Davis, M. Ed.	jfdavis@k12.wv.us	304-758-2145
Upshur	Jeff Perkins	jeffrey.perkins@k12.wv.us	304-472-5480 (Ext. 1013)
Wayne	Jeb Ryder	jeb.ryder@k12.wv.us	304-272-5116 (Ext. 307)
Webster	Sarah Lawson, CPA	sjlawson@k12.wv.us	304-847-5638 (Ext. 2202)
Wetzel	Jeff Lancaster, MBA	jlancast@k12.wv.us	304-455-2441 (Ext. 129)
Wirt	Karen Cummings, CPA	kcumming@k12.wv.us	304-275-4279 (Ext. 14)
Wood	Whitni Kines, CPA, CPFO, MPA	whitni.kines@k12.wv.us	304-420-9670 (Ext. 167)
	Amy Nahley	amy.nahley@k12.wv.us	304-420-9560 (Ext. 104)
Wyoming	Grant Campbell, MBA	gjcampbell@k12.wv.us	304-732-6262 (Ext. 1125)

EDUCATIONAL SERVICES COOPERATIVES

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

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

<u>Agency</u>	<u>Chief Financial Off.</u>	<u>Email Address</u>	<u>Telephone Number</u>
James Rumsey	Jim Butts, CPA	jvbutts@k12.wv.us	304-267-3500
Calhoun-Gilmer	Ryan Jarvis	ryan.jarvis@k12.wv.us	304-354-7011 (Ext. 321)
South Branch	Tony Oates	aoates@k12.wv.us	304-257-1011 (Ext. 10)
United Technical	Joseph Spadafore, MBA	joseph.spadafore@k12.wv.us	304-326-7344
Roane-Jackson	Laura Matheny	lmatheny@K12.wv.us	304-372-7300 (Ext. 11)
Mid-Ohio Valley	Jennifer Hupp, CPA	jlhupp@k12.wv.us	304-684-2197
Fred Eberle	Jeff Perkins	jeffrey.perkins@k12.wv.us	304-472-5480 (Ext. 1013)

**MULTI-COUNTY VOCATIONAL CENTERS
FINANCIAL SECRETARIES**

<u>Agency</u>	<u>Financial Secretary</u>	<u>Email Address</u>	<u>Telephone Number</u>
James Rumsey	Peggy Ilnicki	milnicki@k12.wv.us	304-754-7925
Calhoun-Gilmer	Chrissy Junkins	christina.junkins@k12.wv.us	304-354-6151
South Branch	Julie Hansrote	jhansrote@k12.wv.us	304-257-1331
United Technical	Tara Stanley	tastanle@k12.wv.us	304-326-7584
Roane-Jackson	Terri Reichard	treichar@k12.wv.us	304-372-7335 (Ext. 105)
Mid-Ohio Valley	Teresa Knight	teresa.knight@k12.wv.us	304-684-2464
Fred Eberle	Julie Burns	julie.m.burns@k12.wv.us	304-472-1259

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10/14/22