Understanding Federal Budget

Education Consulting Team, LLC
Jeff Davis, David McClure, JP Mowery

1

"With careful and detailed planning one can win; with careless less detailed planning one cannot win.
How much more certain is defeat if one does not plan at all"

Sun Tzu:
"The Art of War" written in 400 BC

In other words:
Failing to plan is planning to fail

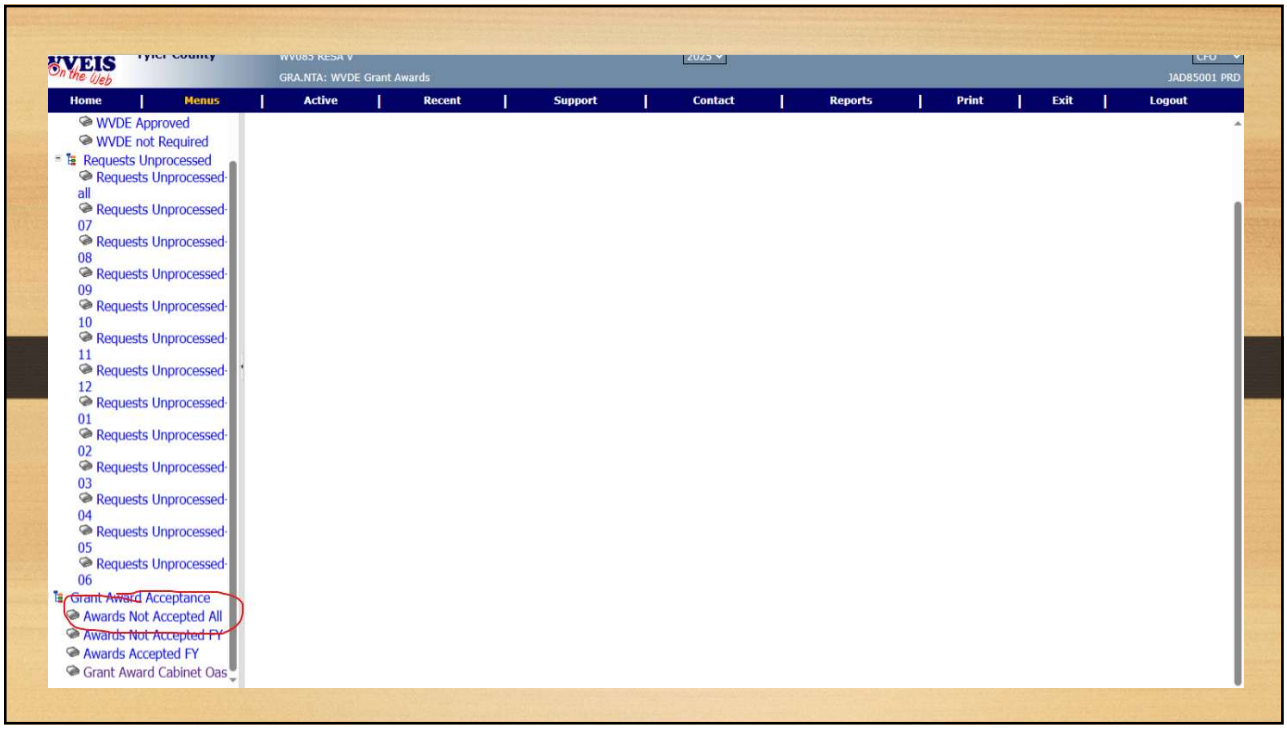
2

Award Date

- Grant award will be received in the WVEIS WOW grant award screen
  - Accept grant and give Fund and Project Code
  - Superintendent must approve the grant award

3

4


WVEIS On the Web
GRA.NTA: WVDE Grant Awards
JAD85001 PRD
Home | Menus | Active | Recent | Support | Contact | Reports | Print | Exit | Logout
WVDE Approved
WVDE not Required
Requests Unprocessed
Requests Unprocessed-all
Requests Unprocessed-07
Requests Unprocessed-08
Requests Unprocessed-09
Requests Unprocessed-10
Requests Unprocessed-11
Requests Unprocessed-12
Requests Unprocessed-01
Requests Unprocessed-02
Requests Unprocessed-03
Requests Unprocessed-04
Requests Unprocessed-05
Requests Unprocessed-06
Grant Award Acceptance
Awards Not Accepted All
Awards Not Accepted FY
Awards Accepted FY
Grant Award Cabinet Oas

5

DM1
F2025 T1LEAS GRTAWD040225000001069 Manage Documents 4151X
JAD85001 approved 01/10/2025 17:01:24
fund 61 project 41510
ASH65001 approved 01/07/2025 09:01:28
Not submitted

6

Slide 6

DM1 I think we should mention the trick of using CTRL "F" to find grant awards by. It's pretty handy tool and I didn't know anything about it until Josh Harner was showing me it. I used to comb down through hundreds of grant awards looking for a particular award number.

David McClure, 2025-07-04T17:00:34.987

WVEIS On the Web | Tyler County | WV085 RESA V | 2025 | CFO
GRA.NTA: WVDE Grant Awards | JAD85001 PRD

Home | Menus | Active | Recent | Support | Contact | Reports | Print | Exit | Logout

- WVDE Approved
- WVDE not Required
- Requests Unprocessed
  - Requests Unprocessed-all
  - Requests Unprocessed-07
  - Requests Unprocessed-08
  - Requests Unprocessed-09
  - Requests Unprocessed-10
  - Requests Unprocessed-11
  - Requests Unprocessed-12
  - Requests Unprocessed-01
  - Requests Unprocessed-02
  - Requests Unprocessed-03
  - Requests Unprocessed-04
  - Requests Unprocessed-05
  - Requests Unprocessed-06
- Grant Award Acceptance
  - Awards Not Accepted All
  - Awards Not Accepted FY
  - Awards Accepted FY
  - Grant Award Cabinet Oas

F2025	CTEATC	GRTAWD04022500000846	Manage Documents	5051X	JAD85001 approved 09/18/2024 09:09:24 fund 61 project 50510	ASH85001 approved 08/22/2024 13:08:07	Not submitted
F2025	T1LEAS	GRTAWD04022500001069	Manage Documents	4151X	JAD85001 approved 01/10/2025 17:01:24 fund 61 project 41510	ASH85001 approved 01/07/2025 09:01:28	Not submitted
F2025	T2LEAS	GRTAWD04022500001177	Manage Documents	4051X	JAD85001 approved 01/10/2025 17:01:30 fund 61 project 40510	ASH85001 approved 01/07/2025 09:01:28	Not submitted
F2025	T4LEAS	GRTAWD04022500001250	Manage Documents	4251X	JAD85001 approved 01/10/2025 17:01:37 fund 61 project 42510	ASH85001 approved 01/07/2025 09:01:28	Not submitted
S2025	05SARTRU	GRTAWD04022500001640	Manage Documents	1551X	JAD85001 approved 10/02/2024 08:10:37 fund 61 project 15510	ASH85001 approved 10/09/2024 09:10:12	Not submitted
S2025	05SARTFS	GRTAWD04022500001726	Manage Documents	2653X	JAD85001 approved 05/19/2025 10:05:59 fund 61 project 26530	PMF85001 approved 05/23/2025 11:05:39	Not submitted
S2025	03CXRNTF	GRTAWD04022500001917	Manage Documents	8859X	JAD85001 approved 09/18/2024 09:09:40 fund 61 project 88590	ASH85001 approved 09/17/2024 12:09:45	Not submitted
S2025	09TRCTY	GRTAWD04022500002161	Manage Documents	0251x	JAD85001 approved 11/07/2024 09:11:12 fund 61 project 02510	ASH85001 approved 11/07/2024 09:11:52	Not submitted
S2025	05SAELLEA	GRTAWD04022500002225	Manage Documents	1451X	JAD85001 approved 01/10/2025 17:01:43 fund 61 project 14510	ASH85001 approved 01/07/2025 09:01:28	Not submitted
F2025	PRESCHENT	GRTAWD04022500002282	Manage Documents	4352X	JAD85001 approved 11/07/2024 09:11:20 fund 61 project 43520	ASH85001 approved 11/07/2024 09:11:52	Not submitted
F2025	IDEACTY	GRTAWD04022500002345	Manage Documents	4351x	JAD85001 approved 11/07/2024 09:11:26 fund 61 project 43510	ASH85001 approved 11/07/2024 09:11:52	Not submitted
S2025	05SAREIMB	GRTAWD04022500002841	Manage Documents	2952X	JAD85001 approved 01/10/2025 17:01:15 fund 61 project 29520	ASH85001 approved 01/27/2025 08:01:43	Not submitted
X9999	07COTOY	GRTAWD04022500003200	Manage Documents	285XX	JAD85001 approved 03/16/2025 11:03:25 fund 61 project 28510	PMF85001 approved 05/12/2025 11:05:14	Not submitted
S2025	03CXCN	GRTAWD04022500003638	Manage Documents	8851X	JAD85001 approved 05/13/2025 14:05:39 fund 61 project 88511	PMF85001 approved 05/16/2025 10:05:34	Not submitted
S2025	03CXCN	GRTAWD04022500003921	Manage Documents	8851X	JAD85001 approved 05/11/2025 11:06:46 fund 61 project 88512	PMF85001 approved 06/18/2025 14:08:38	Not submitted
S2025	03CXCN	GRTAWD04022500003922	Manage Documents	8851X	JAD85001 approved 05/11/2025 11:06:46 fund 61 project 88513	PMF85001 approved 06/18/2025 14:08:38	Not submitted
S2025	05SAMATH	GRTAWD04022500004035	Manage Documents	285XX	JAD85001 approved 05/11/2025 11:06:46 fund 61 project 28520	PMF85001 approved 06/18/2025 14:08:38	Not submitted
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S2025	05SACISS	GRTAWD04022500004201	Manage Documents	1951x	JAD85001 approved 06/20/2025 09:06:37 fund 61 project 19512	PMF85001 approved 06/20/2025 12:06:49	Not submitted
S2025	09TRSPEC	GRTAWD04022500004253	Manage Documents	0253X	JAD85001 approved 06/27/2025 11:06:30 fund 61 project 02530	PMF85001 approved 06/26/2025 16:06:43	Not submitted

7

Barbour County
Berkeley County
Boone County
Braxton County
Brooke County
Cabell County
Calhoun County
Clay County
Doddridge County
Fayette County
Gilmer County
Grant County
Greenbrier County
Hampshire County
Hancock County
Hardy County
Harrison County
Jackson County
Jefferson County
Kanawha County
Lewis County
Lincoln County
Logan County
Marion County
Marshall County
Mason County
McDowell County
Mercer County
Mineral County
Mingo County
Monongalia County
Monroe County
Morgan County
Nicholas County
Ohio County
Pendleton County
Pleasants County
Pocahontas County
Preston County
Putnam County
Raleigh County
Randolph County
Ritchie County
Roane County
Summers County
Taylor County
~~Tucker County~~
Tyler County
~~Upshur County~~
Wayne County
Webster County
Wetzel County
Wirt County
Wood County
Wyoming County
Eastern Panhandle Instructional Cooperative
Mountain State Educational Services Cooperative
Southern Educational Services Cooperative
Calhoun-Gilmer (Calhoun)
Fred W Eberle (Upshur)
James Rumsey (Berkeley)
Mid-Ohio Valley (Pleasants)
Roane-Jackson (Jackson)
South Branch (Grant)
United Tech Center (Harrison)
RESA I (Raleigh)
RESA II (Cabell)
RESA III (Kanawha)
RESA IV (Nicholas)
RESA V (Wood)
RESA VI (Ohio)
RESA VII (Harrison)
RESA VIII (Berkeley)

8

GRTAWD04022300001266 Project-4332x Accepted 02/09/2023
GRTAWD04022300001599 Project-4131X Accepted 03/08/2023
GRTAWD04022300001661 Project-4031X Accepted 03/08/2023
GRTAWD04022300001728 Project-4231X Accepted 03/08/2023
GRTAWD04022300004051 Project-8831X Accepted 04/10/2023
GRTAWD04022300004419 Project-8831X Accepted 04/10/2023
GRTAWD04022300005065 Project-8831X Accepted 06/01/2023
GRTAWD04022400002206 Project-4343X IDEA-SA Discretionary Accepted 11/17/2023
GRTAWD04022400002413 Project-8841X Accepted 11/03/2023
GRTAWD04022400003745 Project-4343X IDEA-SA Discretionary Accepted 05/20/2024
GRTAWD04022400003805 Project-4343X IDEA-SA Discretionary Accepted 05/20/2024
GRTAWD04022500001089 Project-4355x Accepted 09/18/2024
GRTAWD04022500001155 Project-4353X IDEA-SA Discretionary Accepted 09/18/2024
GRTAWD04022500001420 Project-4353X IDEA-SA Discretionary Accepted 09/18/2024
SY F2024
GRTAWD04022400000417 Project-4341X Accepted 10/30/2023
GRTAWD04022400000477 Project-4342X Accepted 10/30/2023
GRTAWD04022400000974 Project-5041X Accepted 08/22/2023
GRTAWD04022400001195 Project-4141X Accepted 02/05/2024
GRTAWD04022400001278 Project-4041X Accepted 02/05/2024
GRTAWD04022400001348 Project-4241X Accepted 02/05/2024
GRTAWD04022500003425 Project-4353X IDEA-SA Discretionary Accepted 05/12/2025
SY F2025
GRTAWD04022500000846 Project-5051X Accepted 09/18/2024
GRTAWD04022500001069 Project-4151X Accepted 01/10/2025
GRTAWD04022500001177 Project-4051X Accepted 01/10/2025
GRTAWD04022500001250 Project-4251X Accepted 01/10/2025
GRTAWD04022500002282 Project-4352X Accepted 11/07/2024
GRTAWD04022500002345 Project-4351x Accepted 11/07/2024
SY O2020
GRTAWD04022000005592 Project-490XX Accepted 10/09/2020
SY O2021
GRTAWD04022100004854 Project-5218X Accepted 01/06/2023
SY O2022

9

Grant award to WVEIS

- Make sure the Grant award matches to budget in WVEIS
  - Steps to take if amounts do not match
  - Supplement the difference in the grant award and WVEIS budget
    - Can be positive or (negative)

10

Payment is hereby authorized as an REIMBURSEMENT under referenced or attached grant award.
Budget Date 08/2000

WEST VIRGINIA DEPARTMENT OF EDUCATION
NOTIFICATION OF GRANT AWARD
For Local Education Agencies

Awarding Official: Donnell Amon Gilliam
Email: oamccoy@k12.wv.us

Grantee's Name & Address	Grant Award	
000000212306 TYLER CO BD OF EDUCATION PO BOX 25 MIDDLEBOURNE WV 26149 0025	Initial	$ 391,250.66
	Adjustment	$ - 4,660.74
	Adjusted Total	$ 386,589.92

OBLIGATION PERIOD	From: 07/01/2024 To:09/30/2026	**ENDING LIQUIDATION DATE**	11/30/2026
Federal Grant Award Notification	$ 106797104.82	Federal Awarding Agency	Department of Education
Project Title: TITLE I		New Award	☐
wvOASIS Account #:	8712 13000 T1.LEAS F2025 0020	Revised Award	☒
Grant Award #:	GRTAWD040225000001069	Grant Award State F/Y:	F2025
Project Code:	4151X Project Coded	CFDA#:	84010A
Revenue Source Code:	04511 41510	LOC# S010A240046	UEI# CQQCVWV962V8

Purpose:
Title I Part A

General Scope and Conditions:

- This grant award will be administered by the West Virginia Department of Education (WVDE) and is subject to periodic monitoring and review by WVDE staff.
- The proceeds of the grant award are to be used only for the purposes for which received.
- Prior approval must be obtained from the WVDE awarding official for any changes made to the purpose for which grant funds are being expended.
- The expenditure of grant funds is to be made in compliance with all federal and state laws, applicable State Board policies, program requirements, and the project plan and budget approved by the WVDE awarding official.
- Any funds not expended by the ending liquidation date stated above shall be returned to the WVDE immediately upon the expiration of the stated liquidation date, unless prior approval has been received from the WVDE awarding official to extend the ending obligation/liquidation date of the award.
- Federal grants will be distributed upon receipt of a request received via: http://wvde.state.wv.us/sfrnguest, except for the federal grants distributed as unrestricted reimbursement of expenses under project code 00YXX, which will be distributed upon receipt of the signed grant award.
- State grants will be distributed upon WVDE's receipt of a signed grant award or approved distribution schedule. Approved distribution table will be based on a pre-determined percentage of the grant award budget amount, usually on a quarterly basis.
- Indirect costs are to be charged by the recipient against all federal grant awards, at the rate approved by the WVDE for the year in which the expenditures are incurred, subject to any limitations specified by 2 CFR 200.416, U. S. Department of Education General Administrative Regulations (EDGAR), and/or the specific federal program rules and regulations.
- Indirect costs are not to be charged against any state grant award unless otherwise specified.
- Neither party shall assign nor transfer any interest in this Agreement, assign any claims for money due or to become due during this Agreement without prior written approval of the other party.
- Either party may terminate this agreement by giving the other party written notice at least thirty (30) days before the intended date of termination, by such termination, neither party may nullify obligations already incurred for performance.
- WVDE reserves the right to reduce the amount of any and all grant funding.
- Acceptance of the grant requirements stated herein and in all addendums attached to this award, and submittal of the required certifications, are to be acknowledged by the electronic date and time signature of the county superintendent and/or ESC/MCVC director, as the case may be, and the chief financial officer, with the acceptance notification returned electronically to the WVDE within ten (10) days of receipt of this grant award notice.
- Grantees that receive state funds are subject to State Agency Grant Award (SAGA) reporting per West Virginia Code | §12-4-14 (wvlegislature.gov)

APPROVED	ACCEPTED
approved Michele L Blatt 12/04/2024	electronic approval JAD85001 01/10/2025 17:35:24
State Superintendent of Schools — Date	LEA Chief Financial Officer — Date
GRANT AWARD NOTIFICATION DATE	electronic approval ASH85001 01/07/2025 09:10:28
12/04/2024	LEA Superintendent/Director — Date
Date	

WVDE Form 13-80-11 (LEA) Revised 05/18/2020

11

```
 7/01/25   FY 25              TYLER COUNTY SCHOOLS              11:52:28 D85001009A
FMS              Account Balance & Transaction Detail Lookup      Ref: GNL.601L.11
 Account Code: 61.41510.04511.009.000.0000.0000.00        Revenue
 Status: A     REVENUE
 Original Budget:                          Detail      396,413.77CR
   Closed Budget Adjustments:                 _          9,823.85
   Unclosed Budget Adjustments:               _               ,00
     Revised Budget:                                                   386,589.92CR

   Closed Receipts:                         _        330,057.94CR
   Unclosed Receipts:                       _               ,00
     Current Receipt Balance:                                          330,057.94CR
       Unreceipted Budget Remaining:                                    56,531.98CR




   Detail Cutoff:  Unclosed Activity:   Date:      ________
                   Closed Activity:     Month:     __________  Limit? _
                                                               Journal: ___
                    F3=Exit             F5=Reset  F12=Cancel          Cancel? N
```

12

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 7/01/25  FY 25 TYLER COUNTY SCHOOLS                          11:55:31 D85001009A
 FMS                Budget Ledger Detail                          Ref: GNL.603L.01
Account: 61.41510.04511.009.000.0000.0000.00
 Position to: ___ ___
"X" FM JNL   Date       Reference    Description                          Amount
 _   07 GEN  1/13/25        122 BJE   TITLE I TO FINAL ALLOCATIO          9823.85
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13

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 7/01/25  FY 25              TYLER COUNTY SCHOOLS                 11:57:22 D85001009A
FMS                                                                  Ref: GNL.401L.01
 JAN BJE   122 TITLE I TO FINAL ALLOCATION (NEGATIVE)              Total:          .00
CMD        A C C O U N T                                            DEBIT     CREDIT
BEGIN
0001.000 61.41510.04511.009.000.0000.0000.00                      9,823.85
0002.000      61.41510.76371.847.001.0000.0000.00                          9,823.85

COMMANDS: A C D L F T # E                POSITION: +n,n.n,-n,Roll-up,Roll-down
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14

GPS Budget to WVEIS Budget

- Make sure the GPS Budget and WVEIS Budget agree
- Treasurer budgets all personnel required in preliminary approved budget.
  - All non payroll items typically budgeted to reserve in the preliminary budget
- Make sure Federal Program Director is using the WVEIS preliminary budget
- Transfer in WVEIS to make GPS budget match actual GPS budget

15

16

Budget Overview

Tyler County Schools (085) Public District - FY 2025 - Consolidated - Rev 2 - Title I Part A

Go To

Indirect Cost	
Total Allocation	$386,589.92
Budgeted Amount	$369,942.51
Excludable Costs	$0.00
Indirect Cost Rate	4.50%
Max Indirect Cost based on Budgeted Amount	$16,647.41
Max Indirect Cost based on Total Allocation	$16,647.41

Filter by Location: All - $386,589.92

Show Unbudgeted Categories

Function / Object	11111 - Instruction-K-12	11119 - Instruction-K-12 extended day/year	12110 - Support-Attendance and Social Work Services	12170 - Parent/Family Engagement	IC - Indirect Cost	Total
111 - Professional Personnel Regular	247,193.12		0.00	0.00		247,193.12
112 - Professional Personnel Supplemental	0.00	22,985.29	0.00	0.00		22,985.29
211 - Employee Benefits: Health/Accident/Life	51,710.00	0.00	0.00	0.00		51,710.00
218 - Other Post Employment Benefit (OPEB)	1,640.00		0.00	0.00		1,640.00
221 - Employee Benefits: Social Security Contributions	19,140.00	0.00	0.00	0.00		19,140.00
233 - Employee Benefits: Defined Benefit Plan (Ib)	20,030.00	0.00	0.00	0.00		20,030.00
261 - Employee Benefits: Workers Compensation	650.00	0.00	0.00	0.00		650.00
611 - Supplies General	0.00	0.00	3,000.62	3,593.48		6,594.10
IC - Indirect Cost					16,647.41	16,647.41
Total	340,363.12	22,985.29	3,000.62	3,593.48	16,647.41	386,589.92
					Adjusted Allocation	386,589.92
					Remaining	0.00

17

```
 7/01/25  FY 25            TYLER COUNTY SCHOOLS            13:25:47 D85001009A
FMS                                                          Ref:  GNL.401L.01
 JAN BJE   205 TITLE I TRANSFER TO FINAL ALLOCATION        Total:           .00
CMD        A C C O U N T                                     DEBIT     CREDIT
BEGIN
0001.000       61.41510.11111.111.201.0000.0000.00                    17,515.99
0002.000       61.41510.11111.111.202.0000.0000.00                     2,260.89
0003.000 61.41510.11119.112.201.0000.0000.00 NEW            14,712.68
0004.000 61.41510.11119.112.202.0000.0000.00 NEW             8,272.61
0005.000 61.41510.12110.611.001.0000.0000.00                 3,000.62
0006.000 61.41510.12170.611.001.0000.0000.00                 3,593.48
0007.000 61.41510.16191.911.001.0000.0000.00 NEW            16,647.41
0008.000       61.41510.76371.847.001.0000.0000.00                    26,449.92

COMMANDS: L F T E                        POSITION: +n,n.n,-n,Roll-up,Roll-down
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18

Approval of Budget revisions

- All budget revisions must be approved by your Board of Education
- Have approval done timely
- After BOE approval submission to WVDE for approval

19

BUDGET REVISION REQUEST

Submit to:
WEST VIRGINIA DEPARTMENT OF EDUCATION
OFFICE OF SCHOOL FINANCE
BUILDING 6, ROOM 215
1900 KANAWHA BOULEVARD EAST
CHARLESTON, WV 25305

[ ] SUPPLEMENT
[X] TRANSFER
[ ] CARRYOVER SUPPLEMENT

Entity: **Tyler**
Fiscal Year Ending: **06/30/25**
Fund: **61**

Pursuant to the provisions of West Virginia Code §18-9B-10, authorization is requested to revise the approved budget for the entity and fiscal year indicated above, as reflected in the attached budget journal entry(ies).

Budget Journal Entries Included With This Request

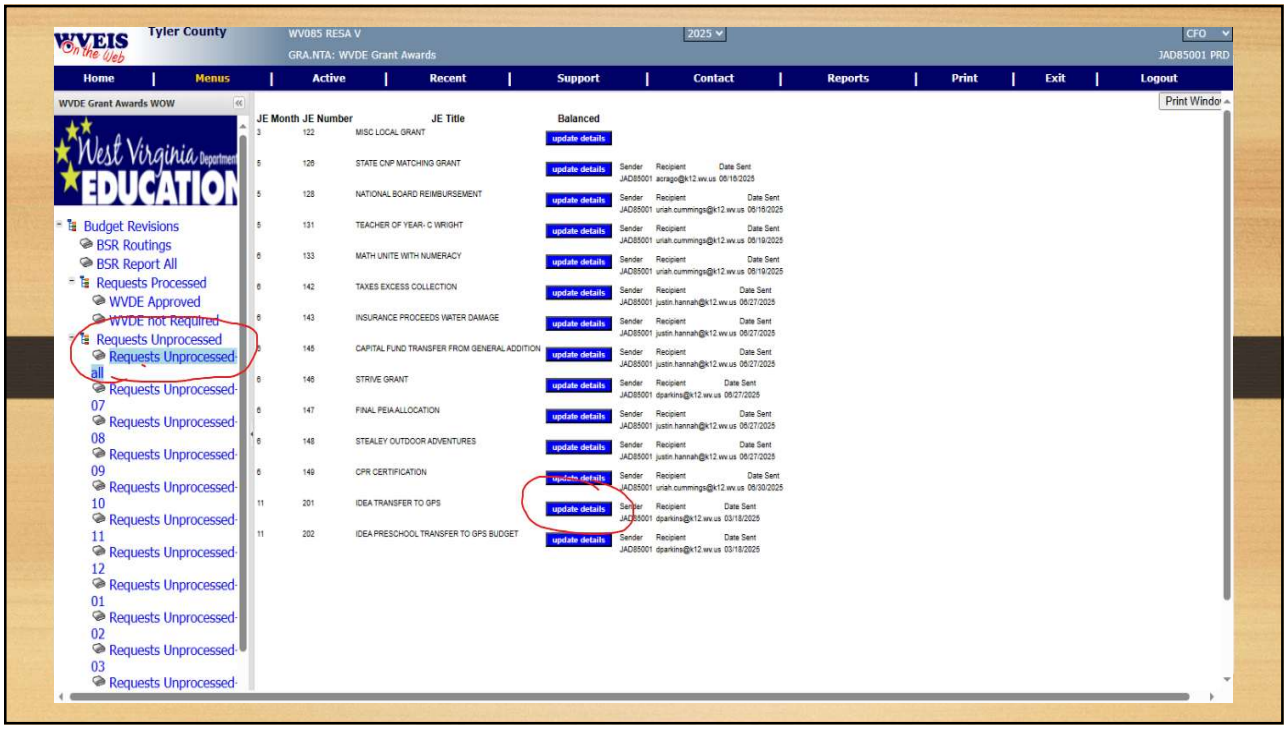
Line No.	Revision Number	Program Title	Explanation (Optional)	Amount
1.	201	IDEA	IDEA Transfer to GPS	23,183
2.	202	IDEA Preschool	IDEA Preschool Transfer to GPS	24,052
4.	203	Title II	Title II Transfer to GPS	52,816
5.	204	Title IV	Title IV Transfer to GPS	29,325
6.	205	Title I	Title I Transfer to GPS	46,227
7.	206	State Vocational	State Vocational to Plan	29,990
8.	207	Federal Vocational	Carl Perkins to Plan	33,247
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
Total Request				**$ 238,840**

I hereby certify that this budget revision request, submitted in accordance with the provisions of WVC §18-9B-10, is necessary to increase operating efficiency, has been approved by the governing board, and appears in the official minutes of the board for the date indicated.

SIGNATURE OF SUPERINTENDENT (RESA/MCVC DIRECTOR) | DATE OF BOARD MEETING

WVDE 11-20-12

20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WV085 RESA V
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2025
CFO
JAD85001 PRD
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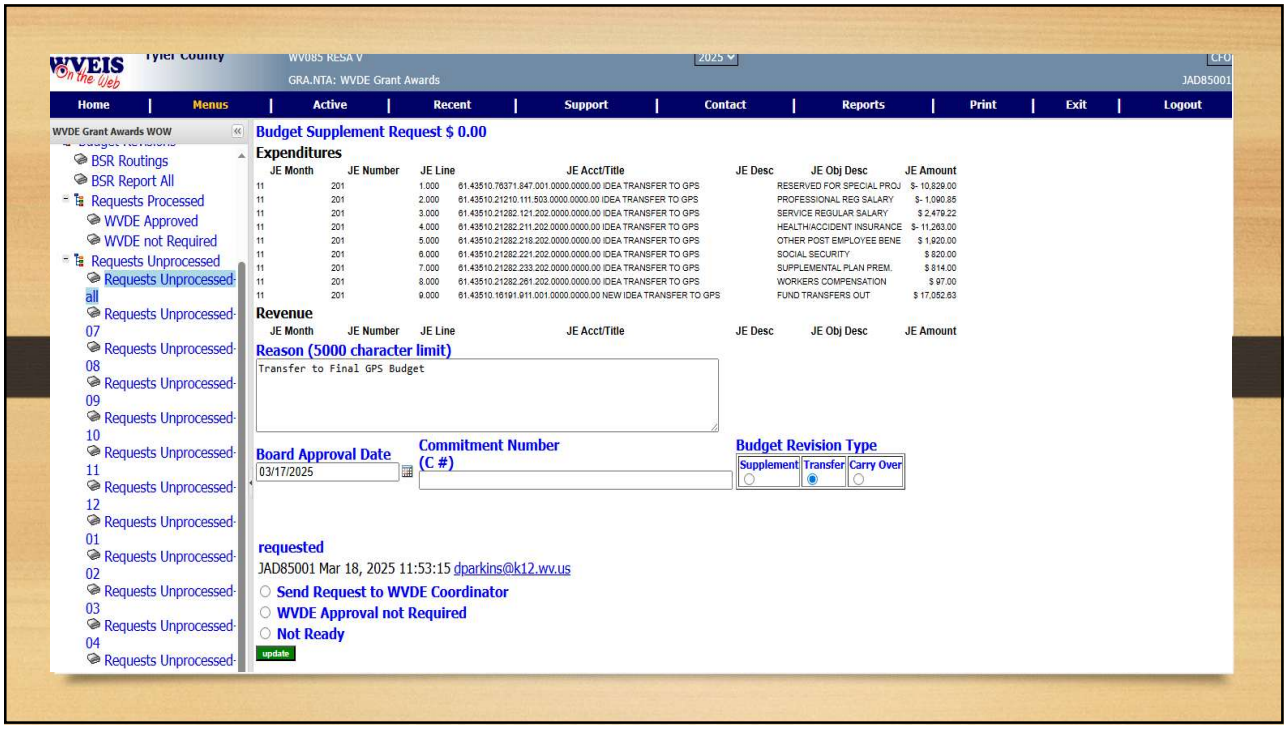
WVDE Grant Awards WOW
Print Windo
Budget Revisions
BSR Routings
BSR Report All
Requests Processed
WVDE Approved
WVDE not Required
Requests Unprocessed
Requests Unprocessed-all
Requests Unprocessed-07
Requests Unprocessed-08
Requests Unprocessed-09
Requests Unprocessed-10
Requests Unprocessed-11
Requests Unprocessed-12
Requests Unprocessed-01
Requests Unprocessed-02
Requests Unprocessed-03
JE Month JE Number JE Title Balanced
3 122 MISC LOCAL GRANT
5 126 STATE CNP MATCHING GRANT
5 128 NATIONAL BOARD REIMBURSEMENT
5 131 TEACHER OF YEAR- C WRIGHT
6 133 MATH UNITE WITH NUMERACY
6 142 TAXES EXCESS COLLECTION
6 143 INSURANCE PROCEEDS WATER DAMAGE
6 145 CAPITAL FUND TRANSFER FROM GENERAL ADDITION
6 146 STRIVE GRANT
6 147 FINAL PEIA ALLOCATION
6 148 STEALEY OUTDOOR ADVENTURES
6 149 CPR CERTIFICATION
11 201 IDEA TRANSFER TO GPS
11 202 IDEA PRESCHOOL TRANSFER TO GPS BUDGET
update details
Sender Recipient Date Sent
JAD85001 acrago@k12.wv.us 06/16/2025
JAD85001 uriah.cummings@k12.wv.us 06/19/2025
JAD85001 justin.hannah@k12.wv.us 06/27/2025
JAD85001 dparkins@k12.wv.us 06/27/2025
JAD85001 uriah.cummings@k12.wv.us 06/30/2025
JAD85001 dparkins@k12.wv.us 03/18/2025

21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Home | Menus | Active | Recent | Support | Contact | Reports | Print | Exit | Logout
WVDE Grant Awards WOW
BSR Routings
BSR Report All
Requests Processed
WVDE Approved
WVDE not Required
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Requests Unprocessed-09
Requests Unprocessed-10
Requests Unprocessed-11
Requests Unprocessed-12
Requests Unprocessed-01
Requests Unprocessed-02
Requests Unprocessed-03
Requests Unprocessed-04
Budget Supplement Request $ 0.00
Expenditures
JE Month JE Number JE Line JE Acct/Title JE Desc JE Obj Desc JE Amount
11 201 1.000 61.43510.76371.847.001.0000.0000.00 IDEA TRANSFER TO GPS RESERVED FOR SPECIAL PROJ $- 10,829.00
11 201 2.000 61.43510.21210.111.503.0000.0000.00 IDEA TRANSFER TO GPS PROFESSIONAL REG SALARY $- 1,090.85
11 201 3.000 61.43510.21282.121.202.0000.0000.00 IDEA TRANSFER TO GPS SERVICE REGULAR SALARY $ 2,479.22
11 201 4.000 61.43510.21282.211.202.0000.0000.00 IDEA TRANSFER TO GPS HEALTH/ACCIDENT INSURANCE $- 11,263.00
11 201 5.000 61.43510.21282.218.202.0000.0000.00 IDEA TRANSFER TO GPS OTHER POST EMPLOYEE BENE $ 1,920.00
11 201 6.000 61.43510.21282.221.202.0000.0000.00 IDEA TRANSFER TO GPS SOCIAL SECURITY $ 820.00
11 201 7.000 61.43510.21282.233.202.0000.0000.00 IDEA TRANSFER TO GPS SUPPLEMENTAL PLAN PREM. $ 814.00
11 201 8.000 61.43510.21282.261.202.0000.0000.00 IDEA TRANSFER TO GPS WORKERS COMPENSATION $ 97.00
11 201 9.000 61.43510.16191.911.001.0000.0000.00 NEW IDEA TRANSFER TO GPS FUND TRANSFERS OUT $ 17,052.63
Revenue
JE Month JE Number JE Line JE Acct/Title JE Desc JE Obj Desc JE Amount
Reason (5000 character limit)
Transfer to Final GPS Budget
Board Approval Date
03/17/2025
Commitment Number (C #)
Budget Revision Type
Supplement Transfer Carry Over
requested
JAD85001 Mar 18, 2025 11:53:15 dparkins@k12.wv.us
Send Request to WVDE Coordinator
WVDE Approval not Required
Not Ready
update

22

FY26 WVEIS To GPS Budget

- FY26 Budget preliminary matches FY25 Final typically
- Run GNL.570 and drop into excel
- Look at GPS and compare and make changes to the excel version by location detail.

23

```
 7/01/25  FY 26  TYLER COUNTY SCHOOLS                          13:35:07 D85001009A
ACS              TYLER: MANAGER  2017-2025                        Ref: ACS.002 .01

     MENU FMSLIV: FINANCIAL MANAGEMENT PRODUCTION AREA

  1. EMPLOYEE MANAGEMENT SYSTEM  . . . . . . . . .  EMS000      MENU
  2. EMPLOYEE ATTENDANCE - MAIN MENU . . . . . . .  TSI000      MENU
  3. FIXED ASSET INVENTORY SYSTEM  . . . . . . . .  FAS000      MENU
  4. FINANCIAL MANAGEMENT SYSTEM . . . . . . . . .  FMS000      MENU
  5. FINANCIAL ADD-ON ITEMS  . . . . . . . . . . .  AOF000      MENU
  6. HUMAN RESOURCE MANAGEMENT SYSTEM  . . . . . .  HMS000      MENU
  7. WAREHOUSE INVENTORY SYSTEM  . . . . . . . . .  WHS000      MENU
  8. WEST VIRGINIA DEPARTMENT OF EDUCATION REPORTS  WVR000      MENU
  9. Download a Report to PC ASCII File  . . . . .  AOS.565
 10. Access to Queries . . . . . . . . . . . . . .  QUERY
 11. ACCESS TO IQ (DEFAULT LIBRARY-FMS)  . . . . .  UTQFMS      MENU
 12. IBM QUERY - FINANCE . . . . . . . . . . . . .  IBM.QRY

 89. Change Assignment
 90. Signoff

Option or Menu Item  _________
                          (c)  Copyright  NATIONAL COMPUTER SYSTEMS  1992
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24

```
 7/01/25  FY 26  TYLER COUNTY SCHOOLS                    13:36:16 D85001009A
ACS              TYLER: MANAGER  2017-2025                   Ref: ACS.002 .01

     MENU FMS000: FINANCIAL MANAGEMENT SYSTEM

  1. GENERAL LEDGER SYSTEM . . . . . . . . . . . . .  GNL000      MENU
  2. PURCHASING SYSTEM . . . . . . . . . . . . . . .  PUR000      MENU
  3. RECEIVING SYSTEM  . . . . . . . . . . . . . . .  REC000      MENU
  4. ACCOUNTS PAYABLE SYSTEM . . . . . . . . . . . .  ACP000      MENU
  5. CASH DISBURSEMENTS SYSTEM . . . . . . . . . . .  CDS000      MENU
  6. CASH RECEIPTS SYSTEM  . . . . . . . . . . . . .  CRS000      MENU
  7. FINANCIAL ADD-ON ITEMS  . . . . . . . . . . . .  AOF000      MENU

 89. Change Assignment
 90. Signoff

Option or Menu Item  1_________
```

25

```
 7/01/25  FY 26  TYLER COUNTY SCHOOLS                    13:36:46 D85001009A
ACS              TYLER: MANAGER  2017-2025                   Ref: ACS.002 .01

     MENU GNL000: GENERAL LEDGER SYSTEM

  1. Account Balance & Transaction Detail Lookup .  GNL.601L
  2. Journal Entry Input . . . . . . . . . . . . .  GNL.401
  3. General Financial Management Options  . . . .  GNL.100
  4. Define Control Documents  . . . . . . . . . .  MGR.501
  5. MONTH END CLOSING . . . . . . . . . . . . . .  GNL700      MENU
  6. GENERAL LEDGER REPORTS  . . . . . . . . . . .  GNL500      MENU
  7. CHART OF ACCOUNTS MAINTENANCE . . . . . . . .  GNL200      MENU
  8. Import Pending Journal Entries  . . . . . . .  GNL.402
  9. BUDGET DEVELOPMENT SYSTEM . . . . . . . . . .  BUD000      MENU
 10. CONTROL ACCOUNT FUNCTIONS . . . . . . . . . .  GLB000      MENU
 11. NEW YEAR SETUP PROCEDURES . . . . . . . . . .  GNL800      MENU
 12. Check for user locks on FMS Library . . . . .  FMS.LOC

 89. Change Assignment
 90. Signoff

Option or Menu Item  6_________
```

26

```
 7/01/25  FY 26  TYLER COUNTY SCHOOLS                    13:37:22 D85001009A
ACS              TYLER: MANAGER  2017-2025                    Ref: ACS.002 .01

     MENU GNL500: GENERAL LEDGER REPORTS

  1. GENERAL LEDGER REPORT WRITERS . . . . . . . .  GNL550      MENU
  2. Ledger Printer  . . . . . . . . . . . . . . .  GNL.501
  3. Journal Printer . . . . . . . . . . . . . . .  GNL.510
  4. Journal Entry Listing . . . . . . . . . . . .  GNL.520
  5. Print Chart of Accounts . . . . . . . . . . .  GNL.R010
  6. Account Restrictions/Authorizations Listing .  GNL.500
  7. Account Restr/Auth. Listing by Account  . . .  GNL.5002
  8. Outstanding Encumbrance Listing . . . . . . .  GNL.540

 89. Change Assignment
 90. Signoff

Option or Menu Item  1_________
```

27

```
 7/01/25  FY 26  TYLER COUNTY SCHOOLS                    13:37:54 D85001009A
ACS              TYLER: MANAGER  2017-2025                    Ref: ACS.002 .01

     MENU GNL550: GENERAL LEDGER REPORT WRITERS

  1. Transaction Activity Report Writer  . . . . .  GNL.560
  2. Transaction Activity Report Writer Submittal   GNL.565
  3. General Financial Report Writer . . . . . . .  GNL.570
  4. GENERAL FINANCIAL REPORT WRITER SUBMITTAL . .  GNL575      MENU
  5. Report Writer Group Maintenance . . . . . . .  GNL.571
  6. Define General Ledger Financial Statements  .  GNL.580
  7. General Ledger Financial Statement Submittal   GNL.585
  8. FREE FORM REPORT WRITER . . . . . . . . . . .  GNL600      MENU
  9. Transaction Activity Report Submittal (WVSAO)  GNL.565W

 89. Change Assignment
 90. Signoff

Option or Menu Item  3_________
```

28

```
 7/01/25  FY 26              TYLER COUNTY SCHOOLS            13:39:08 D85001009A
FMS                     General Financial Report Writer           Ref: GNL.570 .11
    Report ID:          HIIRR 2
    Report Title:       FINANCIAL STATEMENT
    Items to Print:     B
                        A - Print account number only.
                        T - Print account title only.
                        B - Print both the account number and the title.
    Report Sequence Logic:
       Element Name              New    Print  Offset   Select: From or
       (defines sequence)        Page   Total  From  To         Only      To
    1. FUND                      N      Y      0     0          61
    2. PROJECT                   N      Y      1     5          41610
    3. PROGRAM/FUNCTION          N      Y      1     5          11111     99999
    4. OBJECT                    N      N      0     0          111       999
    5. LOCATION                  N      N      0     0
    6. COST CENTER               N      N      0     0
    7. SUBJECT                   N      N      0     0
    8. EXPANSION                 N      N      0     0
    9.                           N      N      0     0
   10.                           N      N      0     0
       ('*TYPE' for financial statement classification.)
Mode: Change        F3=Exit  F4=Index  F5=Reset  F12=Cancel          Cancel? N
```

29

```
 7/01/25  FY 26              TYLER COUNTY SCHOOLS            13:39:38 D85001009A
FMS                     General Financial Report Writer           Ref: GNL.570 .12
Balances to Print:
   Column Heading Sign Cent Item FY        Available Items
1. CURRENT MONTH                          1. Beginning transaction balance.
                  _    Y    02              2. Current month transaction activity.
2. YEAR TO DATE                           3. Year-to-date transaction activity.
   EXPENSES       _    Y    03              4. Current transaction balance.
3. ENCUMBERED                             5. Prior month transaction balance
                  _    Y    12              6. Beginning budget balance.
4. BUDGET                                 7. Current month budget activity.
                  _    Y    09              8. Year-to-date budget activity.
5. CURRENT                                9. Current budget balance.
   BALANCE        _    Y    14             10. Prior month budget balance.
6.                                        11. Current month encumbrance activity.
                  _    Y    00             12. Current encumbrance balance.
7.                                        13. Non-transacted budget balance avail.
                  _    Y    00             14. Non-encumbered budget balance avail.
8.                                        15. Cur trans balance as % of budget bal
                  _    Y    00             16. Cur month trans as % of budget bal.
                                           17. Committed balance as % of budget bal
    Sign: R-Reverse D-Drop  -Leave         Use HELP key to display items 18-45.
Mode: Change        F3=Exit  F4=Index  F5=Reset  F12=Cancel          Cancel? N
```

30

```
 7/01/25   FY 26              TYLER COUNTY SCHOOLS            13:40:22 D85001009A
FMS                     General Financial Report Writer           Ref: GNL.570 .13

 Paper Options:  (Use 'X' to select only one)
                              X  8 1/2 by 11 inch
                              _  11 by 8 1/2 inch
                              _  14 by 11 inch

 Compressed? (Y/N)            Y

 Copies:                     ___1
 Detail Option:               1
                              0 - Print all detail lines.
                              1 - Drop detail lines with all zero columns.
                              2 - Drop all detail lines.
                                     (The lowest level total
                                     becomes the detail line)
                              3 - Print the closed detail ledger
                                     transactions.   (Items 19-24 only)
                              4 - Drop detail and summary lines with all
                                     zero columns.

Mode: Change         F3=Exit   F4=Index   F5=Reset   F12=Cancel          Cancel? N
```

31

Run the GNL.570

- Run after making changes to report
- I generally use one report and change the account codes as needed
- Sort option more or less detail to what is required

32

```
 7/01/25  FY 26  TYLER COUNTY SCHOOLS                          13:42:40 D85001009A
ACS              TYLER: MANAGER  2017-2025                        Ref: ACS.002 .01

     MENU GNL550: GENERAL LEDGER REPORT WRITERS

  1. Transaction Activity Report Writer  . . . . .  GNL.560
  2. Transaction Activity Report Writer Submittal   GNL.565
  3. General Financial Report Writer . . . . . . .  GNL.570
  4. GENERAL FINANCIAL REPORT WRITER SUBMITTAL . .  GNL575      MENU
  5. Report Writer Group Maintenance . . . . . . .  GNL.571
  6. Define General Ledger Financial Statements  .  GNL.580
  7. General Ledger Financial Statement Submittal   GNL.585
  8. FREE FORM REPORT WRITER . . . . . . . . . . .  GNL600      MENU
  9. Transaction Activity Report Submittal (WVSAO)  GNL.565W

 89. Change Assignment
 90. Signoff



Option or Menu Item  4_________
```

33

```
 7/01/25  FY 26  TYLER COUNTY SCHOOLS                          13:43:13 D85001009A
ACS              TYLER: MANAGER  2017-2025                        Ref: ACS.002 .01

     MENU GNL575: GENERAL FINANCIAL REPORT WRITER SUBMITTAL

  1. GFRW Submittal WITH OFFSETS . . . . . . . . .  GNL.575
  2. GFRW Submittal with NO OFFSETS  . . . . . . .  GNL.575N

 89. Change Assignment
 90. Signoff









Option or Menu Item  2_________
```

34

```
 7/01/25  FY 26            TYLER COUNTY SCHOOLS            13:43:45 D85001009A
FMSBIG                GFRW Submittal with NO OFFSETS            Ref: GNL.575P.01


     Group:                          _______________
           or
     Report Identifier:              HIIRR 2_________


     Report Month:                   JULY_____


                    F3=Exit  F4=Index  F5=Reset  F12=Cancel          Cancel? N
```

35

```
 7/01/25  FY 26            TYLER COUNTY SCHOOLS            13:44:24 D85001009A
FMSBIG                GFRW Submittal with NO OFFSETS            Ref: GNL.575P.02

 Paper Options: (Use 'X' to select only one)
                             X 8.5" x 11"   _ 11" x 8.5"   _ 14" x 11"
 Compressed? (Y/N)           Y

 Copies:                   ___1
 Detail Option:              1   0 - Print all detail lines.
                                 1 - Drop detail lines with all zero columns.
                                 2 - Drop all detail lines. (The lowest level
                                     total becomes the detail line)
                                 3 - Print the closed detail ledger
                                     transactions.  (Items 19-24 only)
                                 4 - Drop detail and summary lines with all
                                     zero columns.


 Email report (Y/N):     Y    PDF or Spreadsheet (P/S): S
  File Name (optional): title i detail fy26_____________________
  Email address:        jfdavis@k12.wv.us_____________________________________
                        WVEIS or K12 email addresses only
                    F3=Exit            F5=Reset  F12=Cancel          Cancel? N
```

36

Date: 07/01/2025 01:45 PM
Program: GNL.570 Report: HIIRR 2
TYLER COUNTY SCHOOLS
FINANCIAL STATEMENT
July 31, 2025

		Budget
61.41610.11111.111.201.0000.0000.00	PROFESSIONAL REG SALARY	$ 133,840.00
61.41610.11111.111.202.0000.0000.00	PROFESSIONAL REG SALARY	$ 133,130.00
61.41610.11111.211.201.0000.0000.00	HEALTH/ACCIDENT INSURANCE	$ 24,790.00
61.41610.11111.211.202.0000.0000.00	HEALTH/ACCIDENT INSURANCE	$ 26,920.00
61.41610.11111.218.201.0000.0000.00	OTHER POST EMPLOYEE BENE	$ 820.00
61.41610.11111.218.202.0000.0000.00	OTHER POST EMPLOYEE BENE	$ 820.00
61.41610.11111.221.201.0000.0000.00	SOCIAL SECURITY	$ 9,740.00
61.41610.11111.221.202.0000.0000.00	SOCIAL SECURITY	$ 9,740.00
61.41610.11111.233.201.0000.0000.00	SUPPLEMENTAL PLAN PREM.	$ 10,040.00
61.41610.11111.233.202.0000.0000.00	SUPPLEMENTAL PLAN PREM.	$ 9,990.00
61.41610.11111.261.201.0000.0000.00	WORKERS COMPENSATION	$ 330.00
61.41610.11111.261.202.0000.0000.00	WORKERS COMPENSATION	$ 320.00
61.41610.11111.XXX.XXX.XXXX.XXXX.XX	REGULAR INSTRUCTION K-12	$ 360,480.00
61.41610.76371.847.001.0000.0000.00	RESERVED FOR SPECIAL PROJ	$ 26,109.92
61.41610.76371.XXX.XXX.XXXX.XXXX.XX	RESERVED/SPECIAL PROJECTS	$ 26,109.92
61.41610.XXXXX.XXX.XXX.XXXX.XXXX.XX	TITLE I	$ 386,589.92
61.XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX	SPECIAL REVENUE FUND	$ 386,589.92
REPORT TOTAL		$ 386,589.92

37

West Virginia DEPARTMENT OF EDUCATION

Grants & Planning System

GPS Home
Search
Inbox
Planning
Monitoring
Application Supplement
Funding
Grant Summary
LEA Document Library
Address Book
WVDE Resources
Help for Current Page 0
Contact WVDE
GPS Sign Out

Davis, Jeff
Production

Session Timeout
(Hide Timer)
00:59:21

Budget Overview

Tyler County Schools (085) Public District - FY 2026 - Consolidated - Rev 0 - Title I Part A

Go To

Indirect Cost	
Total Allocation	$383,521.71
Budgeted Amount	$370,552.38
Excludable Costs	$0.00
Indirect Cost Rate	3.50%
Max Indirect Cost based on Budgeted Amount	$12,969.33
Max Indirect Cost based on Total Allocation	$12,969.33

Filter by Location: All - $383,521.71
Show Unbudgeted Categories

Function / Object	11111 - Instruction-K-12	11119 - Instruction-K-12 extended day/year	12110 - Support-Attendance and Social Work Services	12170 - Parent/Family Engagement	IC - Indirect Cost	Total
111 - Professional Personnel Regular	262,043.33		0.00	0.00		262,043.33
112 - Professional Personnel Supplemental	0.00	2.00	0.00	0.00		2.00
211 - Employee Benefits: Health/Accident/Life	56,710.00	0.00	0.00	0.00		56,710.00
218 - Other Post Employment Benefit (OPEB)	1,640.00		0.00	0.00		1,640.00
221 - Employee Benefits: Social Security Contributions	19,480.00	0.00	0.00	0.00		19,480.00
233 - Employee Benefits: Defined Benefit Plan (lb)	20,030.00	0.00	0.00	0.00		20,030.00
261 - Employee Benefits: Workers Compensation	650.00	0.00	0.00	0.00		650.00
611 - Supplies General	0.00	0.00	4,835.65	5,161.40		9,997.05
IC - Indirect Cost					12,969.33	12,969.33
Total	360,553.33	2.00	4,835.65	5,161.40	12,969.33	383,521.71
					Adjusted Allocation	383,521.71
					Remaining	0.00

Go To

38

West Virginia DEPARTMENT OF EDUCATION

Grants & Planning System

PS Home
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GPS Sign Out

Davis, Jeff
Production

Session Timeout
(Hide Timer)
00:59:30

Budget

Tyler County Schools (085) Public District - FY 2026 - Consolidated - Rev 0 - Title I Part A

Go To

Indirect Cost	
Total Allocation	$383,521.71
Budgeted Amount	$370,552.38
Excludable Costs	$0.00
Indirect Cost Rate	3.50%
Max Indirect Cost based on Budgeted Amount	$12,969.33
Max Indirect Cost based on Total Allocation	$12,969.33

Download Budget Data

Budget by Object

View All	Function	Total
View	11111 - Instruction-K-12	$360,553.33
View	11115 - Instruction K-12 academic coaches	$0.00
View All	Function	Total
View	11121 - Pre-K	$0.00
View	12110 - Support-Attendance and Social Work Services	$4,835.65
View	12112 - Social Work	$0.00
View	12122 - Guidance Counseling	$0.00
View	12130 - Health General	$0.00
View	12140 - Psychology-General	$0.00
View	12170 - Parent/Family Engagement	$5,161.40
View	12211 - Supervision of Improvement of Instruction Services	$0.00
View	12213 - Profession Personnel Staff Development	$0.00
View	12331 - Special Area Administration	$0.00
View	12411 - Principal's Office	$0.00
View	12574 - Services Personnel Staff Training	$0.00
View	12621 - Maintenance of Buildings	$0.00
View	12711 - Support Service Student Transportation	$0.00
View	13121 - Food Service Operations	$0.00
View	51510 - Non-Public Schools Education Programs: Instruction K-12 - Mu	$0.00
View	51511 - Non-public Schools: Instruction K-12	$0.00
View	51521 - Non-public Schools: Pre-K Instruction	$0.00
View	52170 - Non-public Schools: Parent Involvement	$0.00
View	52213 - Non-public Schools: Staff Development	$0.00
View	52611 - Non-public Schools: Building Operations	$0.00
View	52120 - Non-public Schools: Counseling	$0.00
View	83311 - Community Services Programs - Education	$0.00
View	IC - Indirect Cost	$12,969.33
	Total	$383,521.71
	Adjusted Allocation	$383,521.71
	Remaining	$0.00

39

Download Budget Data

<< First | < Previous | 1 | 2 | Next > | Last >> Items 1-10 out of 12 Items/Page: 10

Budget Detail	Narrative Description
Function: 11111 - Instruction-K-12 Object: 111 - Professional Personnel Regular Carryover Budget: No LEA Set Asides: LEA / School: Arthur I Boreman Elementary School (085-201) Quantity: 1.00 Cost: $165,226.05 Line Item Total: $165,226.05	Interventionist Salary
Function: 11111 - Instruction-K-12 Object: 111 - Professional Personnel Regular Carryover Budget: No LEA Set Asides: LEA / School: Sistersville Elementary School (085-202) Quantity: 1.00 Cost: $96,817.28	Interventionist Salary

<< First | < Previous | 1 | 2 | Next > | Last >> Items 1-10 out of 12 Items/Page: 10

Budget Detail	Narrative Description
Object: 211 - Employee Benefits: Health/Accident/Life Carryover Budget: No LEA Set Asides: LEA / School: Arthur I Boreman Elementary School (085-201) Quantity: 1.00 Cost: $29,790.00 Line Item Total: $29,790.00	
Function: 11111 - Instruction-K-12 Object: 211 - Employee Benefits: Health/Accident/Life Carryover Budget: No LEA Set Asides: LEA / School: Sistersville Elementary School (085-202) Quantity: 1.00 Cost: $26,920.00 Line Item Total: $26,920.00	Benefits

40

	Budget	DB	CR	Final Budget
PROFESSIONAL REG SALARY	$ 133,840.00	$ 31,386.05	$ -	$ 165,226.05
PROFESSIONAL REG SALARY	$ 133,130.00	$ -	$ 36,312.72	$ 96,817.28
HEALTH/ACCIDENT INSURANCE	$ 24,790.00	$ 5,000.00	$ -	$ 29,790.00
HEALTH/ACCIDENT INSURANCE	$ 26,920.00	$ -	$ -	$ 26,920.00
OTHER POST EMPLOYEE BENE	$ 820.00	$ -	$ -	$ 820.00
OTHER POST EMPLOYEE BENE	$ 820.00	$ -	$ -	$ 820.00
SOCIAL SECURITY	$ 9,740.00	$ -	$ -	$ 9,740.00
SOCIAL SECURITY	$ 9,740.00	$ -	$ -	$ 9,740.00
SUPPLEMENTAL PLAN PREM.	$ 10,040.00	$ -	$ -	$ 10,040.00
SUPPLEMENTAL PLAN PREM.	$ 9,990.00	$ -	$ -	$ 9,990.00
WORKERS COMPENSATION	$ 330.00	$ -	$ -	$ 330.00
WORKERS COMPENSATION	$ 320.00	$ -	$ -	$ 320.00
	$ -	$ 4,835.65	$ -	$ 4,835.65
	$ -	$ 5,161.40	$ -	$ 5,161.40
	$ -	$ 12,969.33	$ -	$ 12,969.33
RESERVED FOR SPECIAL PROJ	$ 26,109.92	$ -	$ 23,039.71	$ 3,070.21
TITLE I	$ 386,589.92	$ 59,352.43	$ 59,352.43	$ 386,589.92
NEGATIVE SUPPLEMENT	$ 386,589.92	$ 3,068.21	$ -	$ 383,521.71
			$ 3,068.21	

41

Mid Year Duties

- Encumber payroll prior to 09/30
- Review Proforma payroll prior to first payroll for project salaries
- After the budget is approved monitor the grant at the end of each month or at least quarterly for overspending or issues within each project.
- Financial reports to Federal Program Directors to monitor their projects (GNL.570)
- Drawdown of funds at least quarterly after all AJE's and Close month.

42

Financial Review of Project

- Quarterly monitor document for overspending or over encumberance of payroll
- Monitor for expected remaining balances in projects.
- Be aware of obligation and liquidation dates of the project.
- Be aware of the carryover limits of each project and waiver requirements.
  - 15% of Title I at 09/30- Waiver only one of last three years.
  - 40% of Title II, IV, V- Waiver available every year but must file waiver

43

Financial Review (cont.)

- Monitor spending to GPS budget
- BJE Budget revision Transfer if necessary
  - Expenditures exceeding 10% of original budget (revision necessary)
  - Overspending in one line item if budgeted and in GPS plan is acceptable

44

Indirect Costs

- The Federal government recognizes the fact that State and local governments are entitled to recover the cost of administering federal programs by charging the additional costs incurred proportionally to the programs that are being administered.
- The reason indirect cost plans were developed by the federal government is to create an approved methodology for local governments to recover these incremental costs by charging the appropriate programs a proportional share of the additional costs without having to maintain detailed cost accounting records.

45

Indirect Costs

- What Federal Regulations Govern?
- Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – also known as 2 CFR Part 200.
- Requires federally assisted programs to bear, in addition to direct costs, their fair share of indirect costs.

46

Indirect Costs

- Required To Charge Indirect Costs
- LEAs are required to charge indirect costs to all federal programs that they administer at the full rate approved by WVDE, unless the amount charged is restricted by specific provisions of a particular program.
- Indirect costs are not to be charged against state grant programs.

47

Indirect Costs

- A sample calculation is below:
- Total Amount of Grant $20,000
- Approved Indirect Cost Rate 2.23%
- Project Direct Cost Amount = Total Grant Award/ (Indirect Rate plus 100%)
- $20,000/ (2.23% + 100%) = $19,564
- Project Indirect Cost Amount = Project Direct Costs * Indirect Cost Rate
- $19,564 * 2.23% = $436
- **Please note that when actually charging indirect costs to the grant, you multiply the actual direct expenditures by the approved indirect cost rate. For example, if only $15,000 of direct expenditures were incurred, an LEA could only claim $335 ($15,000 * 2.23%) of indirect costs.

48

Indirect Costs

- How often to charge?
- At a minimum, quarterly.

49

```
 7/07/25  FY 25            TYLER COUNTY SCHOOLS            09:03:21 D85001009A
FMS                                                            Ref: GNL.401L.01
 JUN AJE   606 TITLE I                                     Total:           .00
CMD        A C C O U N T                                     DEBIT     CREDIT
BEGIN
0001.000 61.41510.16191.911.001.0000.0000.00               16,647.41
0002.000      11.00418.05261.009.000.0000.0000.00                     16,647.41
0002.100   INDIRECT COSTS TITLE I
0003.000      61.41510.11111.111.201.0000.0000.00                     21,458.69
0004.000      61.41510.11111.111.202.0000.0000.00                     66,716.89
0005.000      61.41510.11111.131.201.0000.0000.00                     30,964.12
0006.000 11.00000.11111.111.201.0000.0000.00               21,458.69
0007.000 11.00000.11111.111.202.0000.0000.00               66,716.89
0008.000 11.00000.11111.131.201.0000.0000.00               30,964.12
0008.100   CLEAR SALARY TO GENERAL FUND
0009.000 61.00000.00411.004.000.0000.0000.00              102,492.29
0010.000      11.00000.00411.004.000.0000.0000.00                    102,492.29

COMMANDS: A C D L F T # E              POSITION: +n,n.n,-n,Roll-up,Roll-down
```

50

DM1

Special Projects Worksheet

- Special Projects worksheet contains a lot of information:

- Grant Award Number
- CFDA Number
- Budget (both revenue and expense)
- Prior Year Information
- Obligation and Liquidation Dates

51

```
File  . . . . . :   REPORT                                                                    Page/Line   1/1
Control . . . . .   _______                                                                   Columns     1 - 130
Find  . . . . . .   ____________________________
*...+....1....+....2....+....3....+....4....+....5....+....6....+....7....+....8....+....9....+....0....+....1....+....2....+....3
Prog:   WVF.550                                  TYLER COUNTY SCHOOLS                                                    Page
Date:   7/07/25                                  Special Projects Worksheet
Time:   8:52:31
                                                         FY: 2025
-----------------------------------------------------------------------------------------------------------------------------------
Proj/ *---------------- Revenues ----------------* *-------------- Expenditures --------------*        Encumbered
Title     Prior Yrs      Curr Year          Total      Prior Yrs      Curr Year          Total         Receivable     Earmarked
-----------------------------------------------------------------------------------------------------------------------------------
41510           .00     330,057.94-    330,057.94-          .00     386,589.92     386,589.92               .00           .00
                                                                                                        56,531.98-
TITLE I 2015
Current Year Budget:    386,589.92-                                386,589.92
C#:GRTAWD04022500001069                                      CFDA Number:84010A
  Grant Amount:     386,589.92      OED: 2026/09/30   LD: 2026/11/30 DIRECTOR:
===================================================================================================================================
415**           .00     330,057.94-    330,057.94-          .00     386,589.92     386,589.92               .00           .00
                                                                                                        56,531.98-
Current Year Budget:    386,589.92-                                386,589.92
===================================================================================================================================
```

52

Slide 51

DM1 Maybe add a screenshot of a special projects worksheet, highlighting all of the information contained and how it can be used.
David McClure, 2025-07-04T17:16:04.810

DM1

Monitoring Duties

- Reports to download for monitoring
  - Payroll
  - Non-payroll
- Adjusting Journal Entries
- Expenses match GPS plan budget

53

```
 7/07/25   FY 25   TYLER COUNTY SCHOOLS                          09:16:39 D85001009A
ACS                TYLER: MANAGER  2017-2025                      Ref: ACS.002 .01

     MENU GNL000: GENERAL LEDGER SYSTEM

  1. Account Balance & Transaction Detail Lookup .   GNL.601L
  2. Journal Entry Input . . . . . . . . . . . . .   GNL.401
  3. General Financial Management Options  . . . .   GNL.100
  4. Define Control Documents  . . . . . . . . . .   MGR.501
  5. MONTH END CLOSING . . . . . . . . . . . . . .   GNL700       MENU
  6. GENERAL LEDGER REPORTS  . . . . . . . . . . .   GNL500       MENU
  7. CHART OF ACCOUNTS MAINTENANCE . . . . . . . .   GNL200       MENU
  8. Import Pending Journal Entries  . . . . . . .   GNL.402
  9. BUDGET DEVELOPMENT SYSTEM . . . . . . . . . .   BUD000       MENU
 10. CONTROL ACCOUNT FUNCTIONS . . . . . . . . . .   GLB000       MENU
 11. NEW YEAR SETUP PROCEDURES . . . . . . . . . .   GNL800       MENU
 12. Check for user locks on FMS Library . . . . .   FMS.LOC

 89. Change Assignment
 90. Signoff

Option or Menu Item  2_________
```

54

Slide 53

DM1 I think we maybe add some WVEIS screenshot slides to show how to run the reports for both payroll and non-payroll. I'm not familiar with budgeting in detail or summary, I guess I've always just budgeted in detail because I can get the reports to show the employee detail.

Also I think it might be a good idea to show people had to add a line or to to an adjusting journal entry that would allow for a description. I know most of my counties didn't realize that you could add text lines. I think this is very useful when you have to go back to an AJE and figure out why it was for.

David McClure, 2025-07-04T17:15:29.293

```
 7/07/25  FY 25              TYLER COUNTY SCHOOLS              09:07:36 D85001009A
FMS                   Transaction Activity Report Writer           Ref: GNL.560P.11
    Report ID:        TRANS
    Report Title:     TITLE I DETAIL PAYROLL
    Summarize:  Closed, Open, Both, Neither? (C/O/B/N):  N
    Include Beginning balances? (Y/N):                   Y
    Report Sequence Logic:
         Element Name            New   Print  Offset    Select: From or
         (defines sequence)      Page  Total  From  To          Only     To
      1. FUND                    N     Y      0     0           61
      2. PROJECT                 N     Y      0     0           41510
      3. PROGRAM/FUNCTION        N     N      0     0           11111    99999
      4. OBJECT                  N     Y      0     0           111      299
      5. LOCATION                N     N      0     0
      6. COST CENTER             N     N      0     0
      7. SUBJECT                 N     N      0     0
      8. EXPANSION               N     N      0     0
      9.                         N     N      0     0
     10.                         N     N      0     0
         ('*TYPE' for financial statement classification.)

Mode: Change        F3=Exit            F5=Reset  F12=Cancel          Cancel? N
```

55

```
JD1
JD2
 7/07/25  FY 25              TYLER COUNTY SCHOOLS              09:05:43 D85001009A
FMS            Transaction Activity Report Writer Submittal     Ref: GNL.565P.01

                              Report Identifier:  TRANS

       Dates for reporting details - Beginning:   070124 Ending:  063025

Suppress printing lines w/all amts zero? (Y/N):  N

                      Print wide format? (Y/N):  N   N = 132 / Y = 167

  Extract from P/R Distribution History? (Y/N):  Y Emp Group:
                                                              (blank for all)

                   WVSAO Federal Drawdown (Y/N):  N

                   Email reports as a PDF (Y/N):  Y
Email: jfdavis@k12.wv.us
       K12 addresses ONLY!
             Index: _   1 = Valid Report Identifiers.

                     F3=Exit  F4=Index  F5=Reset  F12=Cancel          Cancel? N
```

56

Slide 56

JD1 Look at the Extract from P/R Distribution History. If you run your payroll in summary then you will need to run this with a Y. To pull out detail payroll.
Jeff Davis, 2025-07-07T13:08:37.348

JD1 0 Keep in mind when you select the P/R Distribution History it will not give you AJE entries as part of the transactions.
Jeff Davis, 2025-07-07T13:15:46.488

JD2 Jeff Davis, 2025-07-07T13:14:32.954

```
 7/07/25  FY 25            TYLER COUNTY SCHOOLS            09:12:46 D85001009A  JD1
FMS                 Transaction Activity Report Writer          Ref: GNL.560P.11
    Report ID:        TRANS
    Report Title:     TITLE I DETAIL NON PAYROLL
    Summarize:  Closed, Open, Both, Neither? (C/O/B/N):  N
    Include Beginning balances? (Y/N):                   Y
    Report Sequence Logic:
         Element Name           New   Print  Offset    Select: From or
         (defines sequence)     Page  Total  From  To          Only     To
      1. FUND                   N     Y      0     0           61
      2. PROJECT                N     Y      0     0           41510
      3. PROGRAM/FUNCTION       N     N      0     0           11111    99999
      4. OBJECT                 N     Y      0     0           300      999
      5. LOCATION               N     N      0     0
      6. COST CENTER            N     N      0     0
      7. SUBJECT                N     N      0     0
      8. EXPANSION              N     N      0     0
      9.                        N     N      0     0
     10.                        N     N      0     0
         ('*TYPE' for financial statement classification.)

Mode: Change        F3=Exit            F5=Reset  F12=Cancel          Cancel? N
```

57

58

Slide 57

JD1 Non payroll transaction detail
Jeff Davis, 2025-07-07T13:13:20.809

Contact Information

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- JP Mowery – jpmowery@econsultingteam.com

59