

School Finance Hot Topics – Fall ASBO – October 16, 2014

Budget Revisions

The Budget Revision routing process has been updated to accommodate the change from FIMS to OASIS. Budget revisions for funding issued through OASIS will route based on the contact person entered into the electronic grant award system by the WVDE issuing office. Budget revisions for funding issued in FIMS will route based on the historical budget revision routing for that C#. Certain budget revisions will continue to route automatically based on project number (ex: Child Nutrition, Project 00XXX, Special Education, etc.), and carryover supplements will continue to route to the Office of School Finance.

In the budget revision submission screen, the commitment number field has been expanded to accommodate the longer document number issued by OASIS. The full document number must be entered in the field, including the alpha characters.

Electronic Grant Awards (E-Grant)

The programming changes to the electronic grant award module are complete and several grants have been issued to LEAs. There was no change in the acceptance process from the LEA perspective – it continues to be in WOW as in prior years. The grant acceptance process does not involve OASIS.

The E-grant process should still automatically populate the Maintain Grant Screen in WVEIS and the Special Project Worksheet. However, the county should verify that this population occurs for every grant received.

A new grant award cabinet link has been established for grants issued in OASIS while the prior year grant awards will continue to be housed in the original link. The new link is as follows:

<http://wveis.k12.wv.us/schoolfinance/sf000017oasis.cfm>

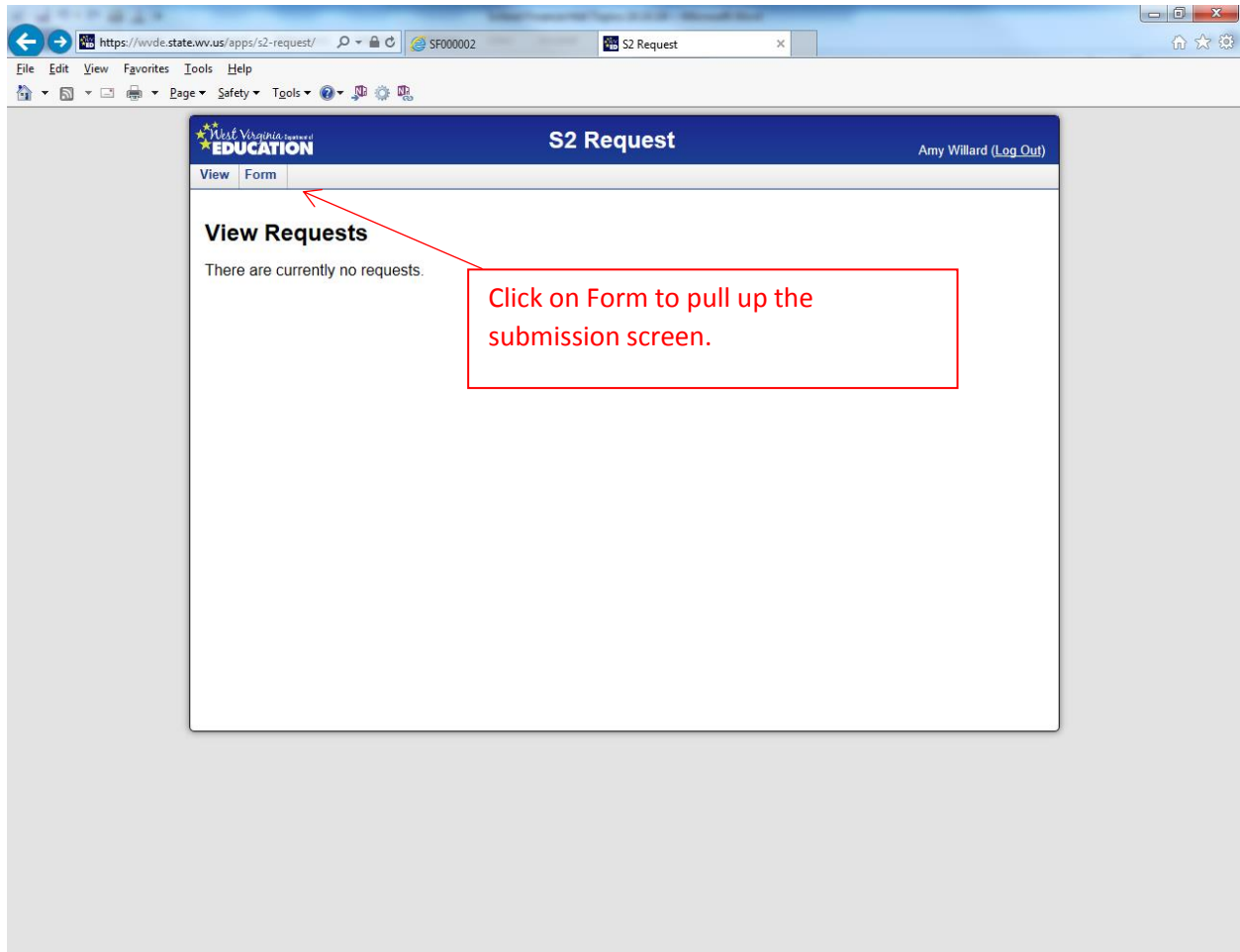
Grant Draw-Down Request Process

Due to the change from FIMS to OASIS, WVDE's process for verifying cash need on LEA federal draw down requests was changed. The previous method utilized a website that pulled live WVEIS and FIMS data to determine the cash need for each commitment number. Because WVDE has not been granted access to the OASIS data warehouse, the Office of Internal Operations began running Project Financial Reports from <http://wveis.k12.wv.us/schoolFinance/sf000002.cfm> to verify cash need. The Project Financial Reports reflect the most recent monthly WVEIS data file that has been submitted by each LEA, so there is often a timing difference with the reflection of a cash need.

The best solution to the timing differences was for WVDE to reprogram the Grant Draw-Down Request website to allow LEAs to attach a scanned Special Project Worksheet or other WVEIS supporting documentation to support the amounts requested. Since all LEAs will have run such reports prior to making the draw down requests, it was determined this would not place an undue burden on the LEAs.

The website for the grant draw-down request is as follows: <https://wvde.state.wv.us/apps/s2-request/>. You will log in using your Webtop User name and password. **If you do not already have a Webtop User name and password, you will need to sign up for one.**

When you log in, your screen will look as follows:



After you click on Form, the screen will look as follows:

Request Form

Please attach a copy of your WVEIS Special Projects Worksheet or Equivalent Documentation to Support Cash Need in PDF, JPG or ZIP file formats.

Please enter the Grant Award's C#, Amount Requested and Project#. All fields are required.

Grant C# *	Amount *	Project # *	Remove
<input type="text"/>	\$ <input type="text"/>	<input type="text"/>	<input type="button" value="X"/>

row(s)

I certify, by processing this payment request and/or reallocation, that the funds are being **expended within three business days of receipt** for the purpose and condition of the agreement.

Click on Browse to attach a scanned copy of your SPW or other documentation

Type in the number of additional rows desired and click the Add button.

Once you have submitted your request, click on View to see the following screen:

The screenshot displays the 'S2 Request' application interface. At the top, the browser address bar shows the URL 'https://wvde.state.wv.us/apps/s2-request/'. The page header features the West Virginia Department of Education logo, the title 'S2 Request', and the user name 'Amy Willard (Log Out)'. Below the header are tabs for 'View' and 'Form'. The main content area is titled 'View Requests' and contains a table with two rows of request data. A red arrow points from a text box to the blue link '00002' in the first row of the table.

ID	LEA	Created By	Created On
00002	Office of School Finance	Willard, Amy	2014-10-10 09:07 am
00001	Calhoun-Gilmer Career Center	Sterns, Bryan	2014-10-10 09:00 am

Click on the blue link to see the details of the request.

The detail screen will look as follows:

Request #00002
Created by Amy Willard at 2014-10-10 09:07 am

[WVEIS Special Projects Worksheet or Equivalent Documentation to Support Cash Need](#)

Grant C#	Amount	Project #
C12345678910111	\$0.00	0

You can click on the blue link to view the supporting documentation that was attached.

PEIA Reallocation Reminder

At the OSF Much Ado About Accounting Conference in July 2014, the Office of School Finance gave a presentation regarding how LEAs can estimate the amount of the annual PEIA reallocation upon finalization of the 2014-15 Certified List of Personnel. A link to that presentation is below:

<http://wvde.state.wv.us/finance/workshops/2014/july-much-ado-about-accounting/PEIA%20Reallocation%20Estimate.pdf>

The excel document to perform this calculation can be found on the WVDE Office of School Finance page under Forms, Checklists, & Templates > PEIA Reallocation Estimate.

We hope to have the Certified List of Personnel finalized by early to mid-November, but preliminary data is already available now that all counties have submitted their final files.

Office 365 Outlook Tip

With the new Office 365 @k12.wv.us email addresses, there is a way to search for the email address of an individual if you know their name. If you type the name of the individual in the To field in Outlook and then hit Ctrl-K, it will look up the email address of that individual. If there are multiple people with the same name, it will give you a list and you can select the correct individual.

Medicaid Quarterly Cost Reporting Website Change

The website for quarterly Medicaid Cost Reporting has been moved. Public Consulting Group (PCG) will be sending out notifications to all CSBOs on Friday, October 17, 2014 with information on logging in to the new site. The email will come from ClaimingSystem@pcgus.com. Please make sure you follow the necessary steps to register for the website as the Financial Administrator. As in the old system, you will be able to create other financial users who will also be able to work on the quarterly cost reports but not certify them. A link to the new site is below:

<https://claimingsystem.pcgus.com/wv/>

The tentative plan is to provide training on the new quarterly cost report process at the Winter WVEIS Conference on December 1 or 2, 2014. The overall process will be very similar, but there is a chance that we will need to reprogram the Sequel queries that were developed previously. The first cost reports will be prepared in January 2015 for the October – December 2014 quarter.

Operations and Maintenance Expenditure Coding

Please be sure to fully utilize the detailed program/function codes from the Chart of Accounts for Operations and Maintenance Expenditures. At the USDE NCES Data Conference in July, the federal officials indicated that they may begin requiring operations and maintenance expenditures to be split out on the NPEFS and F-33 reports. Operations and maintenance expenditures are currently combined for these federal reports, but they are exploring interest in seeing the breakdown between the two. Also, when reviewing potential changes in the MIP calculations, it came to our attention that a few counties code everything to X2611. When we tried to run pivot tables on the data file for the maintenance only categories, those few counties had no budgeted or actual maintenance expenditures. It is important that all counties review their expenditure coding and their budget and make adjustments as necessary for the 2014-15 school year.

For reference, the applicable codes from the Chart of Accounts are listed below:

- X26 Support Service O&M Plant.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
- X2611 Operation of Buildings.** Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting, HVAC systems, and doing minor repairs. Also included are the costs of building rental and property insurance.
- X2621 Maintenance of Buildings.** Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.

- X2631** **Care and Upkeep of Grounds.** Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds maintenance and the like.
- X2641** **Care and Upkeep of Equipment.** Activities involved in maintaining equipment owned or used by the LEA. They include such activities as servicing and repairing furniture, machines, and movable equipment.
- X2651** **Vehicle Operation and Maintenance.** Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e. preventive maintenance.
- X2661** **Security.** Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g. cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function.
- X2671** **Safety.** Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.
- X2691** **Other.** Operations and maintenance of plant services which cannot be classified elsewhere in the X26XX series.

Record Retention Schedule

As a reminder, the official Records Retention Schedule for Financial Records of the Public Schools in the State of West Virginia can be found at the following link on the WVDE Office of School Finance website:

<http://wvde.state.wv.us/finance/files/Manuals/Records%20Retention%20Schedule.pdf>

**REVISED CHART OF ACCOUNTS
FOR LEAS IN THE STATE OF WEST VIRGINIA
EFFECTIVE JULY 1, 2014**

Following is a summary of the changes made in the revised Chart of Accounts, effective July 1, 2014:

Project Codes:

00Y	Unrestricted Projects	
	00Y84 State Takeover Superintendent Supplement Reimbursement	Added new code
04Y	Child Development	Removed
	04YXX Child Development	Removed
04Y	Career and Technical Education (CTE) – Special Programs	Added new code
	04Y1X CTE Academic Teachers	Added new code
	04Y2X Literacy Design Collaboration/Math Design Collaboration (LDC/MDC)	Added new code
05Y	Career and Technical Education (CTE) – State Formula Grants	Category title revised
17Y	Alternative Education Program	
	17Y1X Entitlement Grant Alternative Ed – Safe Schools	Project title revised
	17Y2X Alt Ed Pilot Program – Elementary/Middle	Project title revised
42Y	State Grants for Innovative Programs – Title V	
	42Y1X Title V	Removed
48Y	Drug Free Schools	
	48Y1X Safe and Supportive Schools (S3)	Project title revised
49Y	Federal – Other Grants	
	49Y61 H1N1 Preparation and Response	Removed
53Y	Now is the Time	
	53YXX Now is the Time Project (NITT) AWARE	Add new code

Program/Function Codes with related Concentration Codes (CC) where applicable:

3 - Vocational Education Programs:

31311 *Agriculture, Food, and Natural Resources.*

SN0100	Agriculture Prep	Removed CC
AG0110	Power, Structural and Technical Systems	Revised CC Number
AG0120	Agribusiness systems	Revised CC Number
AG0130	Forestry Industry	Revised CC Number
AG0170	Natural Resources Management	Revised CC Number
AG0210	Plant Systems	Revised CC Number
AG0214	Turf and Landscape Systems	Revised CC Number
AG0220	Animal Systems	Revised CC Number
AG0230	Animal Processing	Revised CC Number
AG0275	IWRC Agriculture, Food and Natural Resources (Special Education Only)	New CC
AG0280	CIEL Agriculture, Food and Natural Resources (Juvenile Institutions Only)	New CC
AG1700	Parks and Recreation	Revised CC Number
AG2180	Mining Extraction	Revised CC Number
AG2185	Oil and Gas Extraction and Distribution	Revised CC Number

31312 *Arts, A/V Technology, and Communication.*

ET2100	Interior Design	Removed CC
AV0970	Applied Design	Revised CC Number
AV1469	Radio Broadcasting	Revised CC Number
AV1680	Broadcasting Technology	Revised CC Number
AV1830	Graphic Communications	Revised CC Number
AV1850	Graphic Design	Revised CC Number
AV2010	Performing Arts	Revised CC Number
AV2015	Visual Arts	Revised CC Number
AV2195	IWRC Arts and Humanities (Special Education Only)	Revised CC Number
AV2200	CIEL Arts and Humanities (Juvenile Institutions Only)	Revised CC Number

31313 *Education and Training.*

ET1300	Careers in Education	Revised CC Number
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31321 *Marketing Sales and Service.*

MK0420	Marketing Management	Revised CC Number
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31331***Health Science.***

SN0226	Veterinary Technology	Removed CC
HE0225	Animal Systems - Vet Science	Revised CC Number
HE0800	IWRC Health Science Education (Special Education Only)	New CC
HE0805	CIEL Health Science Education (Juvenile Institutions Only)	New CC
HE1095	Personal Fitness and Wellness Training	Revised CC Number
HE1215	Food Science and Nutrition	Revised CC Number
HE2220	Health Informatics (Advanced Career)	New CC

31332***Government and Public Administration.***

GO1070	JROTC	Revised CC Number
GO2325	National Guard Youth Challenge Program (NGYCP)	New CC

31333***Hospitality and Tourism.***

HO1010	Pro-Start Restaurant Management	Revised CC Number
HO1200	Lodging Management	Revised CC Number
HO1205	Event Planning and Design	Revised CC Number
HO1210	Travel and Tourism Management	Revised CC Number
HO1213	Hospitality Skill Certification	Revised CC Number
HO1218	Hospitality Entrepreneurship	Revised CC Number
HO1735	IWRC Hospitality and Tourism (Special Education Only)	New CC
HO1740	CIEL Human Services (Juvenile Institutions Only)	New CC

31334***Human Services.***

HU1735	IWRC Human Services (Special Education Only)	New CC
HU2305	Barbering	New CC
HU2310	Hair Stylist	New CC

31343***Law, Public Safety, Corrections, and Security.***

LA1020	Law and Public Safety	Revised CC Number
LA1735	IWRC Law, Public Safety, Corrections and Security (Special Education Only)	New CC
LA2200	Emergency and Firefighting Management Services	Revised CC Number
LA2300	Industrial Fire Safety	Revised CC Number

31344***Manufacturing.***

MA1628	Automotive Machining	New CC
MA1630	Robotics	Revised CC Number
MA1730	Manufacturing Technology	Revised CC Number
MA1780	Electronics Technician	Revised CC Number
MA1810	Hydraulic and Pneumatic Trouble Shooting	Revised CC Number
MA1870	Industrial Equipment Maintenance	Revised CC Number
MA1880	Industrial Technology	Revised CC Number
MA1895	Industrial Electrical Control Systems	Revised CC Number
MA1900	Machine Tool Technology	Revised CC Number
MA1980	Welding	Revised CC Number
MA2030	Computer Integrated Manufacturing	Revised CC Number
MA2110	Metals Technology	Revised CC Number
MA2120	Millwork and Cabinetmaking	Revised CC Number
MA2165	Cabling Technology	New CC
MA2190	IWRC Engineering and Technical (Special Education Only)	New CC
MA2192	CIEL Manufacturing (Juvenile Institutions Only)	New CC
MA2235	Advanced Manufacturing (Advanced Career)	New CC

31345***Science, Technology, Engineering, and Mathematics.***

ST1790	STEM	Revised CC Number
ST2175	Energy, Power and Engineered Systems	Revised CC Number
ST2200	Aerospace Engineering	New CC
ST2205	Innovations in Science and Technology	New CC
ST2225	Clean Energy	New CC
ST2460	Pre-Engineering - Project Lead the Way	Revised CC Number

31346***Transportation, Distribution, and Logistics.***

TR1620	Automotive Technology	Revised CC Number
TR1625	Transportation Technology	Revised CC Number
TR1670	Collision Repair Technology	Revised CC Number
TR1740	Diesel Equipment Technology	Revised CC Number
TR1920	Materials Distribution	Revised CC Number
TR1960	Power Equipment Systems	Revised CC Number
TR2190	IWRC Transportation, Distribution and Logistics (Special Education Only)	New CC
TR2215	Global Logistics and Supply Chain Management	New CC

31361 *Business, Management, and Administration.*

BM1400	Business Prep		Removed CC
BM1935	IWRC Business and Marketing (Special Education Only)		New CC
BM1940	CIEL Business and Marketing (Juvenile Institutions Only)		New CC

31371 *Information Technology.*

IT1440	Microsoft Computer Applications Specialist (MCAS)		Revised CC Number
IT1445	Simulation and Game Development		Revised CC Number
IT1450	Information Management		Revised CC Number
IT1480	Certified Internet Webmaster (CIW)		Revised CC Number
IT1640	CISCO Networking Academies		Revised CC Number
IT1680	Computer Systems Repair Technology		Revised CC Number
IT1930	Oracle		Revised CC Number
IT2210	Informatics (Advanced Career)		New CC

31381 *Architecture and Construction.*

AR1600	HVAC Technician		Revised CC Number
AR1720	Drafting		Revised CC Number
AR1760	Electrical Technician		Revised CC Number
AR1800	Building Maintenance and Operations		Revised CC Number
AR1820	Carpentry		Revised CC Number
AR1910	Masonry		Revised CC Number
AR2140	Plumbing		Revised CC Number
AR2190	IWRC Architecture and Construction (Special Education Only)		New CC

6 - Adult/Continuing Education Programs:

61611 *Agriculture, Food and Natural Resources.*

SN0100	Agriculture Prep		Removed CC
AG0110	Power, Structural and Technical Systems		Revised CC Number
AG0120	Agribusiness systems		Revised CC Number
AG0130	Forestry Industry		Revised CC Number
AG0170	Natural Resources Management		Revised CC Number
AG0210	Plant Systems		Revised CC Number
AG0214	Turf and Landscape Systems		Revised CC Number
AG0220	Animal Systems		Revised CC Number
AG0230	Animal Processing		Revised CC Number
AG1700	Parks and Recreation		Revised CC Number
AG2180	Mining Extraction		Revised CC Number
AG2185	Oil and Gas Extraction and Distribution		Revised CC Number

61612	<i>Arts, A/V Technology, and Communication.</i>		
	AV0970	Applied Design	Revised CC Number
	AV1469	Radio Broadcasting	Revised CC Number
	AV1680	Broadcasting Technology	Revised CC Number
	AV1830	Graphic Communications	Revised CC Number
	AV1850	Graphic Design	Revised CC Number
	AV2010	Performing Arts	Revised CC Number
	AV2015	Visual Arts	Revised CC Number
	AV2100	Interior Design	Revised CC Number
61613	<i>Education and Training.</i>		
	ET1300	Careers in Education	Revised CC Number
61621	<i>Marketing Sales and Service.</i>		
	MK0420	Marketing Management	Revised CC Number
61631	<i>Health Science.</i>		
	HE1485	Medical Office	Revised CC Number
	HE0225	Animal Systems - Vet Science	Revised CC Number
	HE0226	Veterinary Technology	Revised CC Number
	HE0768	Medical Transcription and Information Specialist	Removed CC
	HE1095	Personal Fitness and Wellness Training	Revised CC Number
	HE1215	Food Science and Nutrition	Revised CC Number
	HE2220	Health Informatics (Advanced Career)	New CC
61632	<i>Government and Public Administration.</i>		
	GO2325	National Guard Youth Challenge Program (NGYCP)	New CC
61633	<i>Hospitality and Tourism.</i>		
	HO1010	Pro-Start Restaurant Management	Revised CC Number
	HO1200	Lodging Management	Revised CC Number
	HO1205	Event Planning and Design	Revised CC Number
	HO1210	Travel and Tourism Management	Revised CC Number
	HO1213	Hospitality Skill Certification	Revised CC Number
	HO1218	Hospitality Entrepreneurship	Revised CC Number
	HO2050	Culinary Arts	Revised CC Number
61634	<i>Human Services.</i>		
	HU1735	IWRC Hospitality and Tourism (Special Education Only)	New CC
	HU2305	Barbering	New CC
	HU2310	Hair Stylist	New CC
61643	<i>Law, Public Safety, Corrections, and Security.</i>		
	LA1020	Law and Public Safety	Revised CC Number
	LA1483	Legal Office	Revised CC Number
	LA1735	IWRC Law, Public Safety, Corrections and	New CC

LA2200	Security (Special Education Only) Emergency and Firefighting Management Services	Revised CC Number
LA2300	Industrial Fire Safety	Revised CC Number

61644 *Manufacturing.*

ET2060	Electro Mechanical Technology	Removed CC
MA1628	Automotive Machining	New CC
MA1630	Robotics	Revised CC Number
MA1730	Manufacturing Technology	Revised CC Number
MA1780	Electronics Technician	Revised CC Number
MA1810	Hydraulic and Pneumatic Trouble Shooting	Revised CC Number
MA1870	Industrial Equipment Maintenance	Revised CC Number
MA1880	Industrial Technology	Revised CC Number
MA1895	Industrial Electrical Control Systems	Revised CC Number
MA1900	Machine Tool Technology	Revised CC Number
MA1980	Welding	Revised CC Number
MA2030	Computer Integrated Manufacturing	Revised CC Number
MA2110	Metals Technology	Revised CC Number
MA2120	Millwork and Cabinetmaking	Revised CC Number
MA2165	Cabling Technology	Revised CC Number
MA2235	Advanced Manufacturing (Advanced Career)	New CC

61645 *Science, Technology, Engineering, and Mathematics.*

ST1790	STEM	Revised CC Number
ST2175	Energy, Power and Engineered Systems	Revised CC Number
ST2200	Aerospace Engineering	New CC
ST2205	Innovations in Science and Technology	New CC
ST2225	Clean Energy	New CC
ST2460	Pre-Engineering - Project Lead the Way	New CC

61646 *Transportation, Distribution, and Logistics.*

TR1620	Automotive Technology	Revised CC Number
TR1625	Transportation Technology	Revised CC Number
TR1670	Collision Repair Technology	Revised CC Number
TR1740	Diesel Equipment Technology	Revised CC Number
TR1920	Materials Distribution	Revised CC Number
TR1960	Power Equipment Systems	Revised CC Number
TR2170	Truck Driving	Revised CC Number
TR2215	Global Logistics and Supply Chain Management	New CC

61661 *Business, Management, and Administration.*

BM0510	Career and Work Skills Training (CWST)	New CC
BM1400	Business Prep	Removed CC
BM1465	Administrative and Information Support	Revised CC Title
BM1935	IWRC Business and Marketing (Special Education Only)	New CC
BM1940	CIEL Business and Marketing (Juvenile Institutions Only)	New CC

61671	Information Technology.		
IT1440	Microsoft Computer Applications Specialist (MCAS)	Revised CC Number	
IT1445	Simulation and Game Development	Revised CC Number	
IT1450	Information Management	Revised CC Number	
IT1480	Certified Internet Webmaster (CIW)	Revised CC Number	
IT1640	CISCO Networking Academies	Revised CC Number	
IT1680	Computer Systems Repair Technology	Revised CC Number	
IT1930	Oracle	Revised CC Number	

61681	Architecture and Construction.		
AR1600	HVAC Technician	Revised CC Number	
AR1720	Drafting	Revised CC Number	
AR1760	Electrical Technician	Revised CC Number	
AR1800	Building Maintenance and Operations	Revised CC Number	
AR1820	Carpentry	Revised CC Number	
AR1910	Masonry	Revised CC Number	
AR2130	Heavy Equipment Operations and Preventive Maintenance	Revised CC Number	
AR2140	Plumbing	Revised CC Number	

Balance Sheet Accounts:

0048	Unearned Revenues.		
00481	<i>Unearned Revenues.</i> A liability account that represents resources received in advance of an exchange transaction.	Title and description revised	

Object Codes:

00	Type of Account.		
003	<i>Deferred Outflows of Resources.</i> Object code suffix to be used with balance sheet codes 003XX.	New code added	
006	<i>Deferred Inflows of Resources.</i> Object code suffix to be used with balance sheet codes 006XX.	New code added	
53	Communications.		
535	<i>Licenses and Fees.</i> Expenditures for licenses and fees for services such as subscriptions to research materials over the Internet.	New code added	
59	Intereducational, Interagency Purchased Services.		
595	<i>Payments to the Public Library.</i> Payments made to the public library.	New code added	

