



West Virginia DEPARTMENT OF  
**EDUCATION**

## Special Education Tools and Information

Presented by: Shana Clay, CPA

July 18, 2017

### Grant Awards Cabinet and Project Financial Report

Useful for tracking the status of grants that the Office of Special Education (OSE) has issued to the county.

- Links are located on the Office of School Finance (OSF) Website
- Awards are identifiable by Project Number
- The Grant Awards Cabinet allows Directors to view all awards that have been issued to the County from OSE.
  - Purpose of Award
  - Obligation and Liquidation Dates
- The Project Financial Report allows Directors to see how the grant has been budgeted and what expenditures have been applied to the grant.
  - Periodically monitor to assure funds are expended by obligation and liquidation dates on award.

*\*Budget and related expenditures in the Project Financial Reports may not be current as counties are not required to update this report on a regular time frame. Information is pulled into the report weekly but will only contain the financial information on closed months. However, all information has to be up-to-date by the end of the fiscal year.*



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OSF Link: <http://wweis.k12.wv.us/schoolfinance/sf000000.cfm>  
 (NOTE: This site can only be accessed from the K12 network.)



As a result of the FIMS to OASIS conversion, FIMS data that is reflected within reports below is no longer being updated. The latest data reflected is as of June 30, 2014.

<p>SF000001                  SF000002                  SF000003                  SF000003 OASIS                  SF000006                  SF000006 OASIS                  SF000013                  SF000014                  SF000015                  SF000017                  SF000017 OASIS                  SF000018                  SF000019                  SF000021                  SF000022                  SF000024                  SF000025                  SF000029                  PWVE210 Retirement                  PWVE210 MCVC Retirement</p>	<p>Click here                  (SF000002)                  Project Financial Reports</p> <p>Click here                  (SF000017 OASIS)                  Grant Awards Cabinet</p>	<p>Proposed Budgets                  Project Financial Reports                  Transmittals by Grant                  Transmittals by Grant                  Transmittals by Vendor                  Transmittals by Vendor                  SF000013 PPE/MOE (EDC0620)                  SF000014 Exclusions (EDC0625)                  SF000015 General Ledger Object by Years (state)                  SF000017 Grant Award Cabinet                  SF000017 Oasis Grant Award Cabinet                  SF000018 Certified List Individual                  SF000019 Certified List Summary                  SF000021 EDA003P3                  SF000022 Grant Awards Requiring Acceptance                  SF000024 Special Education Excess Costs                  SF000025 PEIA FTE Distribution                  SF000029 Extended Contract Days                  PWVE210 Retirement                  PWVE210 MCVC Retirement</p>
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West Virginia Department of Education  
 1900 Kanawha Boulevard East, Charleston, WV 25305  
 (Staff Phone and Email by Name) (School Directory)  
 For suggestions, questions, problems contact the webmaster  
 Please see our (Disclaimer)



### Grant Awards Cabinet

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

Click on county (For an example, Barbour County will be selected.)



Once the county is selected, the box below should appear, then click Run. (Must have latest version of Java installed.)

Barbour County

Do you want to run this application?

Publisher: Adobe Systems Incorporated  
Location: http://wvets.k12.wv.us

This application will run with unrestricted access which may put your computer and personal information at risk. Run this application only if you trust the location and publisher above.

Do not show this again for apps from the publisher and location above.

Run Cancel

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The box to the right should appear and will list all grant awards issued to the county. The first two digits of the grant award project represent the type of project. The third digit of the project denotes the fiscal year (Y) in which the grant was issued. The fourth digit represents an additional element of the funding type and the fifth digit (X) is assigned by the county in order to track the grant expenses. (After double clicking on projects 02 and 43 the grants that have been issued and have been **Accepted** are displayed for Barbour County.)

Barbour County

- Project 02 Accepted
- Project 05 Accepted
- Project 07 Accepted
- Project 11 Accepted
- Project 12 Accepted
- Project 14 Accepted
- Project 16 Accepted
- Project 26 Accepted
- Project 28 Accepted
- Project 29 Accepted
- Project 40 Accepted
- Project 41 Accepted
- Project 43 Accepted

West Virginia DEPARTMENT OF EDUCATION

Examples of the most commonly issued awards and the projects are as follows:

**Project 02 - State Special Education:**

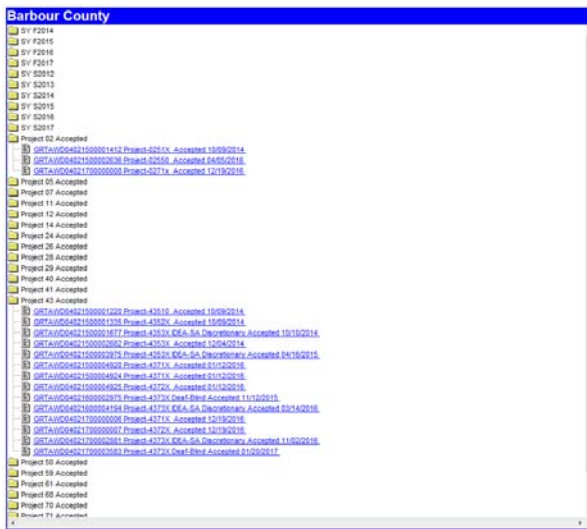
- 02Y1X – County Entitlement
- 02Y2X – Out of State IEP Placed Reimbursement
- 02Y3X – Special Projects (Issued for various OSE initiatives-grant will include text identifying specific purpose)
- 02Y5X – Reimbursement for High Cost/High Acuity
- 02Y6X – Out of County Reimbursement

**Project 43 = IDEA School Age (SA) & Preschool (PS):**

- 43Y1X – IDEA School Age (SA) Entitlement
- 43Y2X – IDEA Preschool (PS) Entitlement
- 43Y3X – IDEA SA Discretionary Grants (Issued for various OSE initiatives-grant will include text identifying specific purpose)
- 43Y3X – IDEA PS Discretionary Grants (Same as IDEA SA Disc)
- 43Y6X – IDEA SA Administration

Double click on any grant award for display of that award. Grants are displayed in chronological order by order of county acceptance. Although not showing on this screen, if grants have been issued, but have not been accepted by the county, folders will display at the bottom of list showing a folder with the project number and labeled **Unaccepted**.

By clicking SY F2017 (federal) or SY S2017 (state) at the very top of the list, all federal or all state grants issued to the county in that year will display.



The screenshot shows the 'Project Financial Reports' form. At the top, there are logos for 'West Virginia Department of Education' and 'ONE VOICE ONE FOCUS All Students Achieving'. The form has several sections:
 

- County:** A dropdown menu with 'Barbour' selected.
- Project:** A dropdown menu with '07 - Other Restricted State Aid' selected.
- Project Year:** A dropdown menu with 'Year 13' selected.
- Project 6th Digit:** A dropdown menu with '100' selected.
- Project Type:** A dropdown menu with '5' selected.
- Project Level:** A dropdown menu with '3' selected.
- Project Status:** A dropdown menu with '100' selected.
- Project Months:** A grid of checkboxes for months from 08 to 12.

 A 'Submit' button is at the bottom of the form.

To review the budget and expenditures for an award:

- Click:
  - county
  - the two-digit project code (in this example 02 state special education)
  - and the fiscal year (third digit of project)

Then click submit.

NOTE: If your county treasurer provides you with monthly detail of your project expenditures you may not need to use this site.



### Grant Award

<small>Grantee's Name &amp; Address</small>		
00000211735 BARBOUR CO RD OF EDUCATION 45 SCHOOL ST PHILIPPI WV 25416		
<b>OBLIGATION PERIOD</b>	From: 07/01/2016 To: 09/30/2018	<b>ENDING DATE</b>
<small>Federal Start Award Notification</small>	1	<small>Federal Award</small>
<small>Project Title</small>	09TR.CTY	<small>New Award</small>
<small>awCISG Account #</small>	0314 15900 09TR.CTY 02017 0033	<small>Revised</small>
<small>Commitment #</small>	GRTAW00402170000000	<small>Grant Year</small>
<small>Project Code</small>	0271x	<small>CPDM</small>
<small>Revenue Source Code</small>	03211	<small>LOCK</small>
<small>Purpose:</small> To initiate/improve/maintain special ed and related serv for identified (NOTE: See attached for important account info as the amount above)		

By finding the **project number** on the grant award above, and matching to the project in the financial report on the right of the screen, you can review the grant budget, the encumbrances and/or expenditures that have been made against the grant and what balance remains unexpended.

NOTE: This is especially important to monitor when the ending obligation of the grant is approaching to assure all funds have been expended and/or accounted for.

### Project Financial Reports

SF000002

#### 02-State Special Education Barbour County

Funds 11 12 16 21 31 32 33 41 51 61 71  
Months Included 01 02 03 04 05 06 07 08 09 10 11 12 13 14  
February 25, 2017

Revenues	Fund	Project	Revenue Source	Original Budget	Current Budget	Received	Remaining
<b>FY17 Month Closed - January</b>							
<b>Total Revenues for FY17 Fund 61 Project 02710</b>				- 76,096.00	- 76,096.00	0.00	- 76,096.00

<b>FY17 Month Closed - January</b>										
Expenditures Fund	Project	Program Function	Object	FTE	Original Budget	Current Budget	Encumbered	Expended	Remaining	
61	02710	21210	111 Regular Professional	0.00	0.00	0.00	0.00	890.97	- 890.97	
61	02710	21210	211 Health/Accident/Life	0.00	0.00	0.00	0.00	372.60	- 372.60	
61	02710	21210	218 Other Post Employment Benefits	0.00	0.00	0.00	0.00	98.00	- 98.00	
61	02710	21210	221 Social Security Contributions	0.00	0.00	0.00	0.00	57.63	- 57.63	
61	02710	21210	233 Defined Benefit Plan (86)	0.00	0.00	0.00	0.00	87.50	- 87.50	
61	02710	21210	262 Workers Compensation-Class Code 8968	0.00	0.00	0.00	0.00	1.60	- 1.60	
61	02710	21210	581 Staff Travel/In County	0.00	3,256.00	3,256.00	0.00	107.89	3,148.11	
61	02710	21210	611 Supplies	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	
61	02710	21216	111 Regular Professional	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00	
61	02710	22213	114 Stipends Professional	0.00	10,110.00	10,110.00	0.00	0.00	10,110.00	
61	02710	41471	111 Regular Professional	0.60	26,748.00	26,748.00	0.00	0.00	26,748.00	
61	02710	41471	131 Regular Professional Substitutes	0.00	0.00	0.00	0.00	6,348.36	- 6,348.36	
61	02710	41471	211 Health/Accident/Life	0.00	7,860.00	7,860.00	0.00	0.00	7,860.00	
61	02710	41471	218 Other Post Employment Benefits	0.00	1,968.00	1,968.00	0.00	0.00	1,968.00	
61	02710	41471	221 Social Security Contributions	0.00	2,048.00	2,048.00	0.00	485.73	1,562.27	
61	02710	41471	233 Defined Benefit Plan (86)	0.00	2,006.00	2,006.00	0.00	0.00	2,006.00	
61	02710	41471	262 Workers Compensation-Class Code 8968	0.00	102.00	102.00	0.00	12.71	89.29	
61	02710	41471	611 Supplies	0.00	1,000.00	1,000.00	0.00	276.69	723.31	
<b>Total Expenses for FY17 Fund 61 Project 02710</b>					<b>0.59</b>	<b>76,096.00</b>	<b>76,096.00</b>	<b>0.00</b>	<b>6,730.08</b>	<b>67,365.92</b>
<b>Fund 61 Total Activity for Project</b>						<b>76,096.00</b>		<b>0.00</b>	<b>6,730.08</b>	<b>67,365.92</b>
								<b>Percentage 82.6 %</b>		

## FY18 IDEA & State Aid Applications

- Application included some substantial updates this year to help avoid some common errors, including:
  - Allocations entered correctly, specifically State Aid
  - Child Count numbers entered correctly in Private School calculation and MOE calculation
  - Out of State tuition budgeted

## Private Schools

- LEAs **MUST** budget for services provided to students parentally placed in private schools, the amount calculated in Part III of the application plan.
  - **You may budget more than the calculated amount, but not less.**

## Time & Effort Requirements

## Who and Why?

- Any employee paid from federal funds
  - In our case, IDEA Part B funds
- How staff demonstrate allocability
  - If employee paid with federal funds, then must show that the employee worked on that specific federal program cost objective



## Why is T&E problematic?

- A large percentage of federal funds are used for staffing
- Staff turnover
- Complexity
- No one likes to do it



## Two Types of Documentation

- Employees who work solely on a single federal cost objective complete semi-annual certifications
- Employees who work on more than one cost objective complete monthly Personnel Activity Reports (PARs)



## Single Cost Objectives

- Semi-Annual Certifications
  - Works exclusively for a single federal program
  - Completed after the fact
  - Account for the total activity
  - Signed by employee OR supervisor (both are recommended)
  - Every six months (at least twice a year)





## State Dept. Of Education

### Time and Effort Documentation Semi-Annual Certification

In accordance with federal guidelines, when employees work solely on a single federal award or cost objective, charges for the employee's salary and wages must be supported by a certification signed by an employee or supervisory official having first hand knowledge of the work performed by the employee.

I hereby certify that for the period of January 1, 2015 through June 30, 2015, I worked solely on the single cost objective of:

IDEA Part B (example)

_____	_____	_____	_____
Employee Printed Name	Title	Employee Signature	Date

_____	_____	_____	_____
Supervisor Printed Name	Title	Supervisor Signature	Date



## Personnel Activity Report (PAR)

- Employee works on multiple cost objectives
  - Completed after the fact
  - Account for the total activity
  - Signed by employee OR supervisor with first hand knowledge (both are recommended)
  - Prepared at least monthly and coincide with one or more pay periods
  - Reflects actual work performed (not budgeted)
  - Should have supporting documentation
    - Ex - Daily time sheet



**WV Department of Education  
Daily Time Record**  
Month/Year: **January/**

Employee: \_\_\_\_\_ Position: \_\_\_\_\_ Program(s): \_\_\_\_\_

Week 1					Week 2				
	Hours Worked	Sick Hours	Annual Hours	Total		Hours Worked	Sick Hours	Annual Hours	Total
<b>Monday</b>					<b>Monday</b>				
Grant 12345				0	Grant 12345				0
Grant 12346				0	Grant 12346				0
Grant 12347				0	Grant 12347				0
Grant 12348				0	Grant 12348				0
Grant 12349				0	Grant 12349				0
<b>Tuesday</b>					<b>Tuesday</b>				
Grant 12345				0	Grant 12345				0
Grant 12346				0	Grant 12346				0
Grant 12347				0	Grant 12347				0
Grant 12348				0	Grant 12348				0
Grant 12349				0	Grant 12349				0
<b>Wednesday</b>					<b>Wednesday</b>				
Grant 12345				0	Grant 12345				0
Grant 12346				0	Grant 12346				0
Grant 12347				0	Grant 12347				0
Grant 12348				0	Grant 12348				0
Grant 12349				0	Grant 12349				0
<b>Thursday</b>					<b>Thursday</b>				
Grant 12345				0	Grant 12345				0
Grant 12346				0	Grant 12346				0
Grant 12347				0	Grant 12347				0
Grant 12348				0	Grant 12348				0
Grant 12349				0	Grant 12349				0
<b>Friday</b>					<b>Friday</b>				
Grant 12345				0	Grant 12345				0
Grant 12346				0	Grant 12346				0
Grant 12347				0	Grant 12347				0
Grant 12348				0	Grant 12348				0
Grant 12349				0	Grant 12349				0
<b>Saturday</b>					<b>Saturday</b>				
Grant 12345				0	Grant 12345				0
Grant 12346				0	Grant 12346				0
Grant 12347				0	Grant 12347				0
Grant 12348				0	Grant 12348				0
Grant 12349				0	Grant 12349				0
<b>Sunday</b>					<b>Sunday</b>				
Grant 12345				0	Grant 12345				0
Grant 12346				0	Grant 12346				0
Grant 12347				0	Grant 12347				0
Grant 12348				0	Grant 12348				0
Grant 12349				0	Grant 12349				0
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



	Hours Worked	Sick Hours	Annual Hours	Total
<b>Monday</b>				
Grant 12345				0
Grant 12346				0
Grant 12347				0
Grant 12348				0
Grant 12349				0
<b>Tuesday</b>				
Grant 12345				0
Grant 12346				0
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<b>Wednesday</b>				
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Grant 12345				0
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Grant 12348				0
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Grant 12345				0
Grant 12346				0
Grant 12347				0
Grant 12348				0
Grant 12349				0
<b>Saturday</b>				
Grant 12345				0
Grant 12346				0
Grant 12347				0
Grant 12348				0
Grant 12349				0
<b>Sunday</b>				
Grant 12345				0
Grant 12346				0
Grant 12347				0
Grant 12348				0
Grant 12349				0
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Hours Worked</th> <th>Sick Hours</th> <th>Annual Hours</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>Grant 12345</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></tr> <tr><td>Grant 12346</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></tr> <tr><td>Grant 12347</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></tr> <tr><td>Grant 12348</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></tr> <tr><td>Grant 12349</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></tr> <tr><td><b>Total</b></td><td><b>0.00</b></td><td><b>0.00</b></td><td><b>0.00</b></td><td><b>0.00</b></td></tr> </tbody> </table>		Hours Worked	Sick Hours	Annual Hours	Total	Grant 12345	0.00	0.00	0.00	0.00	Grant 12346	0.00	0.00	0.00	0.00	Grant 12347	0.00	0.00	0.00	0.00	Grant 12348	0.00	0.00	0.00	0.00	Grant 12349	0.00	0.00	0.00	0.00	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Hours Worked	Sick Hours	Annual Hours	Total																																
Grant 12345	0.00	0.00	0.00	0.00																																
Grant 12346	0.00	0.00	0.00	0.00																																
Grant 12347	0.00	0.00	0.00	0.00																																
Grant 12348	0.00	0.00	0.00	0.00																																
Grant 12349	0.00	0.00	0.00	0.00																																
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>																																
_____ Employee's Printed Name and Title																																				
_____ Employee's Signature																																				
_____ Date																																				
I certify that this report represents a true recording of effort expended for the period indicated and that I have full knowledge of those activities.																																				
_____ Supervisor's Printed Name and Title																																				
_____ Supervisor's Signature																																				
_____ Date																																				



## PAR Reconciliations

- Assumed vs. actual must be compared quarterly
- If the difference is 10% or more, adjustments must be made
- If the difference is less than 10%, no action is required until year end
- BUT at year end, adjustments must be made to reflect actual time spent



## Remember!!

- The focus of your work must be the cost objective that funds your salary
- For example, if paid with IDEA funds, focus of work needs to be special education
  - General education may receive an incidental benefit, but not vice versa



## Why is T&E important?

- Required under federal regulations
- In the case of an audit, lack of documentation could put federal funds in jeopardy
  - Example – Philadelphia: \$128 million



## OSE Requirements

- Semi-Annual Certification
  - January 1 – June 30: Due by July 15<sup>th</sup>
  - July 1 – December 31: Due by January 15<sup>th</sup>
- PARs
  - Reported monthly, reconciled quarterly
  - Turn in quarterly by April 15<sup>th</sup>, July 15<sup>th</sup>, October 15<sup>th</sup>, and January 15<sup>th</sup>

