

School Finance Hot Topics 7.14.2020

Upcoming Events

Certified List of Personnel virtual training will be held on Tuesday, August 4, 2020. An agenda and link to the TEAMS meeting will be provided in the near future. Please hold that date on your calendar until the meeting details are released.

Single Audit Extension

The WVSAO has changed their initial extension of FY19 single audits from June 30, 2020 to align with the full extension possible under OMB Memo 20-17 (see excerpt below). The federal guidelines essentially allow a 6 month extension to 9/30/20 and 9/30/21 for 2019 and 2020 audits respectively. To take advantage of this extension, the delay in issuing the audit report must be related to COVID-19 and that must be clearly documented by both the audit firm and the auditee.

Please note that while an extension is available if needed, the WVDE Office of School Finance does **not** recommend that county boards of education utilize that full extension. If the audited balances as of June 30, 2020 are not available until September 30, 2021, that will make it very difficult to complete the unaudited FY21 financial statements by the September 28, 2021 statutory deadline. We understand that COVID-19 may lead to scheduling delays and travel concerns, but we strongly encourage audit firms to try to complete all county board of education FY20 audits by no later than June 30, 2021. There are a two FY19 audit reports still outstanding and we hope those can be completed as soon as possible to allow those counties to proceed with their FY2020 financial statements.

Excerpt from OMB Memo 20-17

Awarding agencies, in their capacity as cognizant or oversight agencies for audit, should allow recipients and subrecipients that have not yet filed their single audits with the Federal Audit Clearinghouse as of the date of the issuance of this memorandum that have fiscal year-ends through June 30, 2020, to delay the completion and submission of the Single Audit reporting package, as required under Subpart F of 2 CFR § 200.501 -Audit Requirements, to six (6) months beyond the normal due date. No further action by awarding agencies is required to enact this extension. This extension does not require individual recipients and subrecipients to seek approval for the extension by the cognizant or oversight agency for audit; however, recipients and subrecipients should maintain documentation of the reason for the delayed filing. Recipients and subrecipients taking advantage of this extension would still qualify as a "low-risk auditee" under the criteria of 2 CFR § 200.520 (a)- Criteria for a low-risk auditee.

Copies of Audit Reports

As a reminder, WVC §6-9-7(g) states in part the following:

- (1) Upon completion of the certified public accountant's examination and audit or review report, the certified public accountant shall promptly send two copies of the certified report to the county board of education who shall file one copy with the federal Audit Clearing House. The certified public accountant shall send one copy of the certified report to the State Board of School Finance, and one copy to the chief inspector.

This statute implies that the copies should be hard copies. The WVDE certainly understands that COVID-19 made it difficult for some CPA firms to complete and mail the hard copies, but several firms did not even send WVDE a PDF copy of the audit reports or notify us that the audits had been complete and sent to the WWSAO. Please be sure to send WVDE the audit copies as required by statute.

State Opioid Response (SOR) Funding for Substance Misuse Prevention – Grant Opportunity

In partnership with the WV Department of Health & Human Resources (WVDHHR), the WVDE will be releasing grant opportunities for “State Opioid Response (SOR) Funding for Substance Misuse Prevention.” These federal funds are flowing through WVDHHR to the WVDE for grants to county boards of education. While this is a voluntary grant program, the WVDE hopes that all county boards of education choose to participate in this new funding opportunity. The grant application will be in Excel and has four parts:

Part I – Grant Allocations (will populate based on the number of schools in your county and the county's student enrollment data)

Part II – Assurances

Part III – Goals

Part IV – Budget

See **Attachment #1** for a copy of a presentation given to Chief Instructional Leaders on 7/13/2020 regarding this grant opportunity. **Please note that this federal funding opportunity has a very short turnaround time – all funds must be spent by county boards of education by September 30, 2020. We are still working to obtain clarification from WVDHHR, but WVDE believes that the September 30, 2020 date may both be the obligation and liquidation date, so this grant is very time sensitive.**

Completed grant applications will be submitted to Elizabeth McCoy at eamccoy@k12.wv.us and questions can be addressed to Stephanie Hayes at stephanie.hayes@k12.wv.us.

School Re-Entry Planning

The WVDE’s “West Virginia Schools Re-entry Toolkit” is available online at the link below.

<https://wvde.us/wp-content/uploads/2020/07/WV-School-Re-entry-Toolkit-070820-FORWEB-2.pdf>

In addition to the main re-entry toolkit document, each of the 9 focus areas has a more detailed discussion of re-entry considerations. The 9 focus areas were:

- Instruction & Learning
- Physical, Social-Emotional & Mental Health Wellness
- Career Technical Education (CTE)
- Child Nutrition
- Special Education
- Safe Schools & Transportation
- Finance
- Extracurricular & Extended Activities
- Technology

A link to the finance re-entry considerations can be found at the link below:

<https://wvde.us/school-system-re-entry/finance/>

On July 8, 2020, Governor Jim Justice announced that all schools in West Virginia have a target reopening date of September 8, 2020 to resume student instruction in school buildings. We are still working on resolving issues related to this delayed start of the FY21 school calendar. We hope to release guidance in the near future.

Virtual School Enrollment

WVBE Policy 2510 requires that all districts have virtual instructions option for students in grades 6-12 for the upcoming school year. Given the current health emergency and the potential that students and families may not be comfortable physically entering school facilities, districts are encouraged to make virtual options available for all grade levels. Districts can establish their own virtual school program or can partner with other counties or the WVDE for virtual offerings. Because students participating in a virtual school option are considered public school students, counties will not lose state aid funding should a student elect to use this option.

State Aid Funding and WVEIS Enrollment Coding

County boards of education receive state aid funding under the Public School Support Plan for all students who are enrolled in public virtual school courses. This includes public school students who are full-time virtual, public school students who are part-time virtual students, and homeschool or private/parochial school students who enroll in public virtual school classes on a part-time basis. The virtual school students are treated the same as a traditional (brick and mortar) public school student for funding purposes – funding is based on the full-time equivalence (FTE) of the student. County boards of education must use the proper enrollment codes in WVEIS to ensure that the virtual students are being included in the state

aid eligible enrollment counts. Failure to code use the proper codes could mean the students are not picked up in the enrollment counts. The proper WVEIS enrollment codes are as follows:

1. Group 1 – Traditional Public School Student Taking Some Virtual Courses
 - a. Enrolled with “E8” (default) or appropriate Enrollment NOT “EV” FTE is determined by attendance Register C0K – C12, FTE=1
 - b. Student must be scheduled to a course containing “V” in 5th position of course code
 - c. Enter “PV” Part time Virtual on basic record for “Virtual Course Status”

2. Group 2 - Part Time Virtual Students enrolling from Home School or Private/Parochial School
 - a. Enrolled with “EV” enrollment code
 - b. Enter FTE amount on Registration Page based on number of courses
 - c. Student must be scheduled to a course containing “V” in 5th position of course code
 - d. Enter “PP” for Private/Parochial or “HS” for Home School on basic record for “Virtual Course Status”

3. Group 3 – Full Time Public Virtual School Student
 - a. Enrolled with “E8” (default) or appropriate Enrollment NOT “EV” FTE is determined by attendance Register C0K – C12, FTE=1
 - b. Student must be scheduled to a course containing “V” in 5th position of course code
 - c. Enter “FV” Full time Virtual on basic record for “Virtual Course Status”

Because county boards of education receive state aid funding for the virtual school students properly enrolled in WVEIS, they are not permitted to charge the students tuition for taking virtual courses. Virtual school students can, however, be charged the same fees that would otherwise be charged to a student receiving in-person instruction (ex: AP course fees, lab fees, etc.).

Virtual School Options

County boards of education are permitted to operate their own local virtual school programs or utilize the West Virginia Virtual School (WVVS). If a county elects to utilize the WVVS, there are two main options available.

- **Instruction can be provided collaboratively with the WVVS and a county-employed teacher:** The WVVS will create an online course in the WV Learns platform using an approved online curriculum while the local school system employs a West Virginia certified teacher to instruct the students. Lessons with assignments will be provided and the local teacher can adjust the coursework to guide the instruction. The local teacher can create a blended learning environment by scheduling online synchronous opportunities for individual or group instruction. Frequency of synchronous sessions will be a local level decision and could even occur daily. Additionally, while students may not be physically present in the school building to receive this instruction, it is reasonable for a district to expect its virtual teachers to be present in the school building to provide and facilitate virtual instruction.

- **Instruction can be provided through the WVVS using a WVVS contract teacher:** The WVVS will use the same online curriculum as above in the WV Learns platform. In addition, the WVVS will contract with West Virginia certified teachers to provide a more developmentally appropriate style of instruction. In this model, for students enrolled in grades K-2, children and their

guardian(s) will be required to meet with the online teacher via Microsoft Teams weekly. Additional communication with children (via the guardian) will be made as needed via email and other communication tools. Also, under this model, the local school system must provide a local school co-teacher / mentor / facilitator who will receive regular reports about student progress and who will serve as the student's first contact for academic problems. This local individual is the key to the student's success. The best practice implementation of WVVS courses occur when the online course is placed into the student's schedule as a daily class period or block of time where the co-teacher / facilitator / mentor works with the student. If the student is not scheduled into a regular period during the school day, the co-teacher / facilitator / mentor should make weekly contact with the student to ensure that the student is making progress.

For Group 1 and 2 (Part-Time Virtual School Enrollment), the WVSS currently provides a student two free courses each semester through a WVVS contract teacher. Students may not be enrolled in more than two virtual courses at a time unless the county is willing to assume the expense of additional courses. The cost for part-time virtual beyond two courses is \$550 per semester. The county board of education will also incur a charge if more than ten students from the same school select one particular virtual course during the year (no charge for the first ten pupils). The WVVS Part-Time Virtual Course Tuition for more than ten students from the same school in the same course charge to the county board of education will be \$200 for the 2020-21 year.

For Group 3 (Full-Time Virtual School Enrollment), the WVSS tuition charge to the county board of education when a WVSS contract teacher is used will be \$2,200 for the full 2020-21 year (\$1,100 per semester). For situations where the WVSS platform is used by a county-employed teacher, the fee charged to the county board of education will be \$160 for the 2020-21 year. This is an annual seat fee with no discount for leaving the seat early.

Open Gov Transparency Website

HB 206, which passed the Legislature on June 24, 2019, contains a provision (W. Va. Code §18-9B-22) that requires the State Superintendent of Schools to provide the State Auditor with required county board of education financial data to be used on the West Virginia State Auditor's Office (WVSAO) transparency website. In accordance with the statutory requirement, the WVDE Office of Data Management and Information Systems will transmit WVEIS expenditure data for all county boards of education to the WVSAO and the WVSAO's transparency website vendor, OpenGov.

W. Va. Code §18-9B-22 reads as follows:

§18-9B-22. Searchable budget database and website.

(a) Effective July 1, 2020, the state superintendent shall provide the State Auditor with the required data for use by the searchable budget data website: Provided, That the state superintendent shall not be required to violate the Family Educational Rights and Privacy Act in providing such data. The data shall also contain the required information for the previous three fiscal years provided such data is available.

(b) The required data shall include for use by the searchable budget database website the following content:

- (1) The name and principal location or residence of the entity or recipients of funds: Provided, That employee addresses shall not be made public or otherwise displayed on the budget data website;
- (2) The name of the person or entity requesting the funds;
- (3) The amount of funds expended;
- (4) The funding or expending agency;
- (5) The funding source of the revenue expended;
- (6) The budget program or activity of the expenditure;
- (7) A descriptive purpose for the funding action or expenditure;
- (8) Any state audit or report relating to the entity or recipient of funds or the budget program or agency; and
- (9) Any other relevant information specified by the Legislature.

(c) The information shall be updated for each fiscal year no later than 30 days following the end of the fiscal year. In addition, the State Auditor shall update the searchable budget database website as new data becomes available. The State Auditor shall provide guidance to the state superintendent to ensure compliance with this section.

(d) Nothing in this subsection is intended to cause a substantial modification to the West Virginia Education Information System.

Based on feedback received from CSBOs after the Open Gov trainings in early June, we have developed the disclaimer language below to be placed on the public Open Gov transparency website. There will also be a link to the LEA Chart of Accounts placed on the transparency website.

The financial data presented for county boards of education will not agree to the amounts included on the audited financial statements or the required annual vendor publication in the newspaper due to the manner in which the financial data was pulled from the WVEIS accounting system. The financial data presented includes the detailed transactions incurred through the WVEIS payroll ledger and the WVEIS accounts payable ledger, but does not include transactions such as adjusting journal entries or other transactions that are booked directly into the WVEIS general ledger through other means. As a result, the expenditure totals reported will generally be less than the amounts presented on the audited financial statements. In addition, transactions identified as the employer share of benefits for a specific employee are paid directly to the vendor providing the benefits and not directly to the employee.

Open Gov should be advising county boards in the very near future that the FY19 data is ready for review after removal of the duplicated data that was discovered, as well as the FY18 and FY17 financial data. The goal will be to have the data live on the website by the end of July to be in full compliance with HB 206.

County boards of education are reminded to maintain the WVEIS Category Codes created to protect employee and student privacy (PRIV and FERPA) for all new vendors as they are created in WVEIS.

Federal Grant Extension Summary

See **Attachment #2** for a summary of all major federal grant deadlines for FY19, FY20 and FY21 grants.


Updated CSBO List

See **Attachment #3** or the latest CSBO list for the 2020-21 year. If you see any changes that need to be made (ex: updated extensions, missing credentials, etc.), please notify Amy Willard at awillard@k12.wv.us by no later than Friday, July 17, 2020.

Families First Coronavirus Response Act

The WVDE Office of School Finance sponsored a training related to the new federal leave provisions from the Families First Coronavirus Response Act (FFCRA) on June 1, 2020. Now that the start of school is approaching, we are starting to receive several questions related to these new leave provisions.

See **Attachment #4** and **Attachment #5** for copies of the handouts from the June 1, 2020 FFCRA presentations.

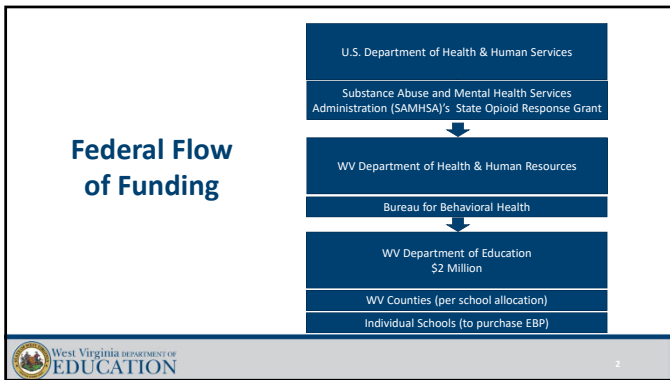


West Virginia DEPARTMENT OF
EDUCATION

State Opioid Response (SOR) Funding for Substance Misuse Prevention

In partnership with the West Department of Health & Human Resources

July 13, 2020



Distribution of Prevention Funds

➤ **Stipulation/Allocation 1:** Each schools will receive \$1,000, or an amount determined by the county school district based on the cost of the EBP and student enrollment data. This funding shall be used toward the selection, purchase, and planned implementation of future sustainability of evidence-based prevention programs/curricula as identified by WV Dept. of Health & Human Resources Bureau for Behavioral Health in accordance with the Statement of Work. **Non-negotiable use of funds.**

➤ **Stipulation/Allocation 2:** Additionally, counties will receive a portion based on student enrollment in each county to be used for (any combination of):

- Local trainings focused on substance misuse prevention and trauma-skilled classrooms for educators, families, and communities;
- School allowances to create a mental-health space(s);
- Youth leadership initiatives to foster youth empowerment and leadership skills; and/or
- Virtual Drug Prevention GameChanger Summits (tentatively planned for September 2020).

West Virginia DEPARTMENT OF
EDUCATION

WVDHHR/Bureau for Behavioral Health's Roles

- Responsible for planning, carrying out, and evaluating activities to prevent and treat substance misuse and related activities.
- Supports evidence-based practices and programs that promote social and emotional wellbeing, prevention approaches, person-centered interventions and self-directed or recovery-driven support services.
- Funds the Prevention Lead Organizations (PLOs) in order to provide evidence-based programs, training and technical assistance to our schools.
- Reports to SAMHSA how grant funding was spent in the state.



WVDE Role/Responsibilities

- Ensure federal grant dollars are spent by counties according to the grant stipulations by 9/30/2020.
- Track all funding and submit completed reports to DHHR/BBH aligned to timeline.



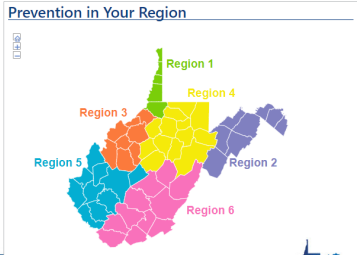
Grant Responsibilities — PLOs' Roles

- Prevention Lead Organizations (PLOs) will provide training and technical assistance to counties for:
 - ◆ selecting evidence-based prevention programs (EPBs) appropriate to their needs,
 - ◆ training educators on the evidence-based prevention programs,
 - ◆ developing a plan to, and implementing a process for, prevention learning in the classroom,
 - ◆ monitoring the implementation of, and collecting data on, impact of EBPs; and,
 - ◆ developing sustainability plan that includes families and community.



WV Prevention Lead Organizations (PLOs)

Counties have access the regional PLO that have prevention specialists available to work with schools and communities regarding substance abuse prevention, suicide prevention and much more. They are equipped to provide training on how to implement evidence-based programming.



<https://www.preventionfirstwv.org/>



Six Prevention Lead Organizations (PLOs)

➤ **Region 1:** Hancock, Brooke, Ohio, Marshall, Wetzel

Contact: Lori Bumba, Youth Services System, Inc.
304-233-2045 lori.impactov@gmail.com

➤ **Region 2:** Pendleton, Grant, Hardy, Mineral, Hampshire, Morgan, Jefferson, Berkeley

Contact: Paige Mathias, Potomac Highlands Guild
304-257-1155 paigem@potomachighlandsguild.com



Prevention Lead Organizations (Cont.)

➤ **Region 3:** Tyler, Pleasants, Wood, Ritchie, Jackson, Wirt, Roane, Calhoun

Contact: Shelly Mize, Westbrook Health Services 304-927-5200
smize@westbrookhealth.com

➤ **Region 4:** Monongalia, Preston, Marion, Doddridge, Harrison, Taylor, Barbour, Tucker Gilmer, Lewis, Upshur, Randolph, Braxton

Contact: Elizabeth Shahan, WV Prevention Solutions 304-423-5049
WVPSDirector@gmail.com



Prevention Lead Organizations (Cont.)

- **Region 5:** Mason, Putnam, Kanawha, Clay, Cabell, Wayne, Mingo, Logan, Lincoln, Boone
 Contact: Kim Shoemake, Pretera Center, 304-412-7036
Kimberly.Shoemake@pretera.org
- **Region 6:** Webster, Pocahontas, Nicholas, Fayette, Greenbrier, Raleigh, Summers, Monroe, Wyoming, Mercer, McDowell
 Contact: Greg Puckett, Community Connections 304-913-4956
drugfree@strongcommunities.org



Grant Responsibilities — Counties' Roles

- Identify a county point of contact responsible for leading the initiative, gathering and maintaining necessary documentation, etc. (Communicate who the point of contact is with Stephanie Hayes at stephanie.hayes@k12.wv.us.)
- Identify points of contact for each school in the county.
- Work with the WVDE, DHHR BBH, and the regional PLO to select and purchase evidence-based prevention programs for each school. (A list of approved programs will be provided with the application.)
- Collaborate with the regional PLO to schedule needed training on the selected evidence-based prevention program(s).
- Work with PLOs to develop and implement an appropriate prevention plan(s) and carry out the plan(s).



Grant Responsibilities — Counties' Roles (cont'd.)

- Collect and share data with partners to evaluate the implementation and impact for the EBPs & Positive Behavioral Interventions and Supports. (i.e., discipline, attendance, etc.)
- Obtain community and participant feedback for evidence-based services rendered, and information received, to measure program effectiveness and improve service delivery (e.g., focus groups, surveys, key- informant interviews).
- Consider completing the school climate survey and sharing the results with the WVBMTAC, DHHR Bureau for Behavioral Health, and regional Prevention Lead Organization Specialist(s) to promote data-driven planning and response related to prevention efforts.



Grant Responsibilities — Schools' Roles

- Identify a school contact as the point of contact responsible for gathering documentation and sending to the county point of contact.
- School Contact will:
 - ◆ Communicate with county point of contact.
 - ◆ Maintain all invoices, purchases orders, and other financial paperwork required by DHHR.
 - ◆ Provide County Point of Contact with all collected financial paperwork to satisfy grant stipulations.

To Receive a Grant

- Grant applications will be emailed to county CILs.
- Counties should submit the grant application to Elizabeth McCoy at eamccoy@k12.wv.us.
- County Superintendent or a designated representative will identify a County Point of Contact and the contact's name and email to Stephanie Hayes at stephanie.hayes@k12.wv.us.

Grant Application

- Four Parts
- Part I – select the county and the amounts granted will self populated (calculated according to number of schools in the county and student enrollment data).
- Part II – Assurances
 - Read through and be familiar with each assurance.
 - Type in name of the Superintendent and County Contact. Keep a signed copy on file at the LEA.
- Part III – Goals
- Part IV - Budget

Questions

- Stephanie Hayes, Coordinator of School Counseling and Student Support, Office of Student Support & Well-being, stephanie.hayes@k12.wv.us
- David Lee, Manager, Office of Student Support & Well-being, david.lee@k12.wv.us

Federal Grant Deadlines

As of July 7, 2020



| Federal Program | Fiscal Year | WVEIS Project Number | Original Ending Obligation Date | Federal Extension (Yes or No) | Current/Extended Obligation Date | Current/Extended Liquidation Date |
|--------------------|-------------|----------------------|---------------------------------|-------------------------------|----------------------------------|-----------------------------------|
| Title I | 2019 | 419XX | 9/30/2020 | Yes | 9/30/2021 | 11/15/2021 |
| Title I | 2020 | 410XX | 9/30/2021 | No | 9/30/2021 | 11/15/2021 |
| Title I | 2021 | 411XX | 9/30/2022 | No | 9/30/2022 | 11/15/2022 |
| Title II | 2019 | 409XX | 9/30/2020 | Yes | 9/30/2021 | 11/15/2021 |
| Title II | 2020 | 400XX | 9/30/2021 | No | 9/30/2021 | 11/15/2021 |
| Title II | 2021 | 401XX | 9/30/2022 | No | 9/30/2022 | 11/15/2022 |
| Title III | 2019 | 459XX | 9/30/2020 | Yes | 9/30/2021 | 11/15/2021 |
| Title III | 2020 | 450XX | 9/30/2021 | No | 9/30/2021 | 11/15/2021 |
| Title III | 2021 | 451XX | 9/30/2022 | No | 9/30/2022 | 11/15/2022 |
| Title IV | 2019 | 429XX | 9/30/2020 | Yes | 9/30/2021 | 11/15/2021 |
| Title IV | 2020 | 420XX | 9/30/2021 | No | 9/30/2021 | 11/15/2021 |
| Title IV | 2021 | 421XX | 9/30/2022 | No | 9/30/2022 | 11/15/2022 |
| Title V (RLIS) | 2019 | 599XX | 9/30/2020 | Yes | 9/30/2021 | 11/15/2021 |
| Title V (RLIS) | 2020 | 590XX | 9/30/2021 | No | 9/30/2021 | 11/15/2021 |
| Title V (RLIS) | 2021 | 591XX | 9/30/2022 | No | 9/30/2022 | 11/15/2022 |
| McKinney-Vento | 2019 | 549XX | 9/30/2020 | Yes | 9/30/2021 | 11/15/2021 |
| McKinney-Vento | 2020 | 540XX | 9/30/2021 | No | 9/30/2021 | 11/15/2021 |
| McKinney-Vento | 2021 | 541XX | 9/30/2022 | No | 9/30/2022 | 11/15/2022 |
| IDEA - Entitlement | 2019 | 439XX | 9/30/2020 | Yes | 9/30/2021 | 11/15/2021 |
| IDEA - Entitlement | 2020 | 430XX | 9/30/2021 | No | 9/30/2021 | 11/15/2021 |
| IDEA - Entitlement | 2021 | 431XX | 9/30/2022 | No | 9/30/2022 | 11/15/2022 |
| IDEA - WV RDP | 2020 | 4307X | 9/30/2020 | Yes | 9/30/2021 | 11/15/2021 |
| Carl Perkins | 2020 | 500XX | 6/30/2020 | No | 6/30/2020 | 7/31/2020 |
| Carl Perkins | 2021 | 501XX | 6/30/2021 | No | 6/30/2021 | 7/31/2021 |
| 21st Century | 2019 | 469XX | 9/30/2020 | Yes | 9/30/2021 | 11/15/2021 |
| 21st Century | 2020 | 460XX | 9/30/2021 | No | 9/30/2021 | 11/15/2021 |
| 21st Century | 2021 | 461XX | 9/30/2022 | No | 9/30/2022 | 11/15/2022 |
| Adult Basic | 2019 | 619XX | 6/30/2020 | Yes | 6/30/2021 | 7/31/2021 |
| Adult Basic | 2020 | 610XX | 6/30/2021 | No | 6/30/2021 | 7/31/2021 |
| Adult Basic | 2021 | 611XX | 6/30/2022 | No | 6/30/2022 | 7/31/2022 |

**COUNTY BOARDS OF EDUCATION, ESCs AND MCVCS
TREASURERS/CHIEF SCHOOL BUSINESS OFFICIALS
FOR THE 2020-21 YEAR**

| <u>County</u> | <u>Treasurer/CSBO, & Other Finance Officers</u> | <u>Email Address</u> | <u>Telephone Number</u> |
|---------------|---------------------------------------------------------|-------------------------------|---------------------------|
| Barbour | Annette Hughart, CPA | ahughart@k12.wv.us | 304-457-3030 (Ext. 1034) |
| Berkeley | Jim Butts, CPA | jvbutts@k12.wv.us | 304-267-3500 (Ext. 13219) |
| | Brad Sponaugle, MBA, CPA | bsponaug@k12.wv.us | 304-267-3500 (Ext. 13218) |
| | Sam Pauley, CPA | sepauley@k12.wv.us | 304-369-8238 |
| Boone | Ginger Altizer | galtizer@k12.wv.us | 304-765-7101 (Ext. 258) |
| Brooke | Deidra Parr | deidra.parr@k12.wv.us | 304-737-3481 (Ext. 219) |
| Cabell | Drew Rottgen | drottgen@k12.wv.us | 304-528-5047 |
| Calhoun | Ryan Jarvis | ryan.jarvis@k12.wv.us | 304-354-7011 (Ext. 321) |
| Clay | Jennifer Paxton, CPA | jennifer.paxton@k12.wv.us | 304-587-2136 |
| Doddridge | Dan Minney | dminney@k12.wv.us | 304-873-2300 (Ext. 0030) |
| Fayette | Paula Fridley | pfridley@k12.wv.us | 304-574-1176 (Ext. 2125) |
| Gilmer | Warren "Clay" Chesser, MBA | warren.chesser@k12.wv.us | 304-462-7386 (Ext. 101) |
| Grant | Tony Oates | aoates@k12.wv.us | 304-257-1011 (Ext. 10) |
| Greenbrier | David McClure, MBA | damclur@k12.wv.us | 304-647-6460 |
| Hampshire | Denise Hott, CPA | dhott@k12.wv.us | 304-822-3528 (Ext. 133) |
| Hancock | Joseph Campinelli | jcampine@k12.wv.us | 304-564-3411 (Ext. 3314) |
| Hardy | Sarah Earle | sarah.earle@k12.wv.us | 304-530-2348 (Ext. 9229) |
| Harrison | Sharon Hinkle, MBA | shinkle@k12.wv.us | 304-326-7344 |
| Jackson | Laura Matheny | lmatheny@k12.wv.us | 304-372-7300 (Ext. 11) |
| Jefferson | Beth Marrone, CPA | bmarrone@k12.wv.us | 304-728-9244 |
| Kanawha | Melanie Meadows, CPA | mrmeadows@mail.kana.k12.wv.us | 304-348-6691 |
| | Kim Thompson | kthompson@mail.kana.k12.wv.us | 304-348-7770 (Ext. 345) |
| | Laura Pauley, CPA | lepauley@mail.kana.k12.wv.us | 304-348-7770 (Ext. 315) |
| Lewis | Monika Weldon, CPA | mweldon@k12.wv.us | 304-269-8300 (Ext. 113) |
| Lincoln | Ray Ellis, MBA | rayellis@k12.wv.us | 304-824-3033 (Ext. 6244) |
| Logan | John Brennan, CPA | jbrennan@k12.wv.us | 304-792-2090 |
| | Rhonda Justice, CPA | rhonda.justice@k12.wv.us | 304-792-2044 |
| Marion | Scott Reider, CPA | scott.reider@k12.wv.us | 304-367-2100 (Ext. 119) |
| Marshall | Nan Hartley, CPA, MBA | nhartley@k12.wv.us | 304-843-4400 (Ext. 321) |
| Mason | Gary Hendricks | gwhendri@k12.wv.us | 304-675-4540 (Ext. 49131) |
| McDowell | Leona Ketz | lmoye@k12.wv.us | 304-436-8441 (Ext. 281) |
| Mercer | Joy Hubbard, MBA, CPA | jchubbar@k12.wv.us | 304-487-1551 (Ext. 1229) |
| | Tammy Paitsel | tammy.paitsel@k12.wv.us | 304-487-1551 (Ext. 1237) |
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| Mingo | Beth Daniels | bdaniels@k12.wv.us | 304-235-7140 |
| Monongalia | Nicole Kemper, CPA | nkemper@k12.wv.us | 304-291-9210 (Ext. 1041) |
| Monroe | Tim Berry, MBA | jtberry@k12.wv.us | 304-772-3094 (Ext. 315) |
| Morgan | Ann Bell | abell@k12.wv.us | 304-258-2430 (Ext. 2016) |
| Nicholas | Kevin Hess, CPA | kbhess@k12.wv.us | 304-872-3611 (Ext. 231) |
| | Kristen Eakle, CPA | keakle@k12.wv.us | 304-872-3611 (Ext. 246) |
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| Pocahontas | Sherry Radcliff, MBA | sradcliff@k12.wv.us | 304-799-4505 (Ext. 2225) |
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| | Tracy Gunter | tgunter@k12.wv.us | 304-586-0500 (Ext. 1113) |
| Raleigh | Darrin Butcher, CPA | rbutcher@k12.wv.us | 304-256-4500 (Ext. 3314) |
| | Michael Click | mclick@k12.wv.us | 304-256-4500 (Ext. 3315) |
| Randolph | Brad Smith | brrsmith@k12.wv.us | 304-636-9150 (Ext. 155) |
| Ritchie | Lori Wells, MBA | lrwells@k12.wv.us | 304-643-2991 (Ext. 227) |
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**COUNTY BOARDS OF EDUCATION
TREASURERS/CHIEF SCHOOL BUSINESS OFFICIALS
FOR THE 2020-21 YEAR**

| <u>County</u> | <u>Treasurer/CSBO, & Other Finance Officers</u> | <u>Email Address</u> | <u>Telephone Number</u> |
|---------------|---------------------------------------------------------|----------------------------|--------------------------|
| Taylor | Dara Britton, CPA, MBA | debritton@k12.wv.us | 304-265-2497 (Ext. 115) |
| Tucker | Tracy Teets, MPA, CPA | tlteets@k12.wv.us | 304-478-2771 (Ext. 1233) |
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| Upshur | Jeff Perkins | jeffrey.perkins@k12.wv.us | 304-472-5480 (Ext. 1013) |
| Wayne | Jeb Ryder | jeb.ryder@k12.wv.us | 304-272-5116 (Ext. 307) |
| Webster | Sarah Lawson, CPA | sjlawson@k12.wv.us | 304-847-5638 (Ext. 104) |
| Wetzel | Jeff Lancaster, MBA | jlancast@k12.wv.us | 304-455-2441 (Ext. 129) |
| Wirt | Karen Cummings, CPA | kcumming@k12.wv.us | 304-275-4279 (Ext. 14) |
| Wood | Whitni Kines, CPA, CPFO, MPA | whitni.kines@k12.wv.us | 304-420-9670 (Ext. 167) |
| | Kirsten Lefebure, JD | kirsten.lefebure@k12.wv.us | 304-420-9560 (Ext. 104) |
| Wyoming | Kim Cook | kccook@k12.wv.us | 304-732-6262 (Ext. 1125) |

EDUCATIONAL SERVICES COOPERATIVES

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

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

| <u>Agency</u> | <u>Chief Financial Off.</u> | <u>Email Address</u> | <u>Telephone Number</u> |
|------------------|-----------------------------|---------------------------|--------------------------|
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| South Branch | Tony Oates | aoates@k12.wv.us | 304-257-1011 (Ext. 10) |
| United Technical | Sharon Hinkle, MBA | shinkle@k12.wv.us | 304-326-7344 |
| Roane-Jackson | Laura Matheny | lmatheny@K12.wv.us | 304-372-7300 (Ext. 11) |
| Mid-Ohio Valley | Jennifer Hupp, CPA | jlhupp@k12.wv.us | 304-684-2197 |
| Fred Eberle | Jeff Perkins | jeffrey.perkins@k12.wv.us | 304-472-5480 (Ext. 1013) |

**MULTI-COUNTY VOCATIONAL CENTERS
FINANCIAL SECRETARIES**

| <u>Agency</u> | <u>Financial Secretary</u> | <u>Email Address</u> | <u>Telephone Number</u> |
|------------------|----------------------------|-------------------------|-------------------------|
| James Rumsey | Sandra Mooney | slmooney@k12.wv.us | 304-754-7925 |
| Calhoun-Gilmer | Lisa Moore | lisa.moore@k12.wv.us | 304-354-6151 |
| South Branch | Julie Hansrote | jhansrote@k12.wv.us | 304-257-1331 |
| United Technical | Charlotte Lake | calake@k12.wv.us | 304-326-7584 |
| Roane-Jackson | Lilly Sears | lmsears@k12.wv.us | 304-372-7335 (Ext. 14) |
| Mid-Ohio Valley | Sharon Fetty | sfetty@k12.wv.us | 304-684-2464 |
| Fred Eberle | Julie Burns | julie.m.burns@k12.wv.us | 304-472-1259 |

CSBO 21
7/13/20



West Virginia DEPARTMENT OF
EDUCATION

Families First Coronavirus Response Act (FFCRA)

Effective Dates of the Legislation

- Took effect on April 1, 2020
- Currently effective only through
December 31, 2020

Two Major Provisions

The FFCRA contains two major federal leave provisions in response to COVID-19:

- Paid Sick Leave under the Emergency Paid Sick Leave Act
- Expanded Family and Medical Leave (FMLA) under the Emergency Family and Medical Leave Expansion Act.

Covered Employers

- Applies to certain public employers
- Applies to private employers with fewer than 500 employees.
- Small businesses with fewer than 50 employees may qualify for an exemption from certain provisions if the leave requirements would jeopardize the viability of the business as a going concern.

Public Employers

- The paid sick leave provisions under FFCRA apply to generally all governments, including the federal government, states, the District of Columbia, a territory, cities, municipalities, townships, counties, **school boards**, etc. Employers (including public employers) may be able to exclude health care providers and emergency responders from taking paid sick leave under the FFCRA.
- The paid expanded FMLA provisions apply to generally all non-federal public employers, **including school boards**. Only certain federal government employees will be covered by the expanded FMLA provisions because the FFCRA only amended Title I of the FMLA while most federal employees are covered by Title II of the FMLA.

Emergency Paid Sick Leave

- Full-time employees of covered employers are entitled to up to two weeks (80 hours) of paid sick leave for qualifying reasons.
- The rate of pay depends on the qualifying reason for taking the leave.
- Part-time employees are eligible for the number of hours of leave that the employee works on average over a two-week period.
- Applies to all employees regardless of how long they have been employed.

Paid Sick Leave at Regular Rate of Pay

- When the reason qualifies for the regular rate of pay, employees are entitled to their regular rate, or the applicable minimum wage, whichever is higher, up to \$511 per day and \$5,110 in the aggregate (over a two-week period).
- County boards of education may have some employees who have a regular daily rate of pay that exceeds \$511.

Ex: $\$511 \times 261 \text{ days} = \$133,371$

Paid Sick Leave at 2/3 Rate of Pay

- When the reason qualifies for the 2/3 rate of pay, employees are entitled to 2/3 their regular rate, or the applicable minimum wage, whichever is higher, up to \$200 per day and \$2,000 in the aggregate (over a two-week period).
- County boards of education may have some employees who have a 2/3 regular daily rate of pay that exceeds \$200.

Ex: $\$78,300/261 = \300 $\$300 \times 2/3 = \200

Qualifying Reasons and Rates of Pay

- Because the employee is quarantined pursuant to a Federal, State, or Local government order (regular rate of pay)
- Because the employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19 (regular rate of pay)
- Because the employee is experiencing COVID-19 symptoms and is seeking a medical diagnosis (regular rate of pay)

Qualifying Reasons and Rates of Pay

- Because the employee has a bona fide need to care for an individual subject to quarantine pursuant to Federal, State, or Local government order or the advice of a healthcare provider (2/3 of the regular rate of pay)
- Because the employee is caring for a child (under age 18) whose school or child care provider is closed or unavailable for reasons related to COVID-19 (2/3 of the regular rate of pay)
- Because the employee is experiencing any other substantially similar conditions that may arise as specified by the Secretary of Health and Human Services (2/3 of the regular rate of pay)

What is a quarantine or isolation order?

For purposes of the FFCRA, a Federal, State, or local quarantine or isolation order includes quarantine or isolation orders, as well as shelter-in-place or stay-at-home orders, issued by any Federal, State, or local government authority that cause an employee to be unable to work (or to telework) even though an employer has work that the employee could perform but for the order. An employee may not take paid sick leave for this qualifying reason if an employer does not have work for an employee as a result of a shelter-in-place or a stay-at-home order.

When can an employee be paid to self-quarantine?

An employee is eligible for paid sick leave if a health care provider directs or advises the employee to stay home or otherwise quarantine because the health care provider believes that the employee may have COVID-19 or is particularly vulnerable to COVID-19, and quarantining based upon that advice prevents an employee from working (or teleworking).

Seeking a Medical Diagnosis

- If an employee becomes ill with COVID-19 symptoms, the employee may take paid sick leave under the FFCRA only to seek a medical diagnosis or if a health care provider otherwise advises the employee to self-quarantine.
- If an employee tests positive for the virus associated with COVID-19 or is advised by a health care provider to self-quarantine, the employee may continue to take paid sick leave.
- **An employee may not take paid sick leave under the FFCRA if the employee unilaterally decides to self-quarantine for an illness without medical advice, even if the employee has COVID-19 symptoms.**
- An employee may not take paid sick leave under the FFCRA if the employee becomes ill with an illness not related to COVID-19.

Caring for Individuals Subject to Quarantine

- An employee may take paid sick leave under the FFCRA to care for an immediate family member or someone who regularly resides in the employee's home. An employee may also take paid sick leave under the FFCRA to care for someone where the employee's relationship creates an expectation that the employee care for the person in a quarantine or self-quarantine situation, and that individual depends on the employee for care during the quarantine or self-quarantine.
- An employee may NOT take paid sick leave under the FFCRA to care for someone with whom the employee has no relationship. Nor can the employee take paid sick leave under the FFCRA to care for someone who does not expect or depend on the employee's care during his or her quarantine or self-quarantine due to COVID-19.

Who is a child care provider?

- A “place of care” is a physical location in which care is provided for children. The physical location does not have to be solely dedicated to such care. Examples include day care facilities, preschools, before and after school care programs, schools, homes, summer camps, summer enrichment programs, and respite care programs.
- A “child care provider” is someone who cares for children. This includes individuals paid to provide child care, like nannies, au pairs, and babysitters. It also includes individuals who provide child care at no cost and without a license on a regular basis, for example, grandparents, aunts, uncles, or neighbors.

Can an employee take paid emergency sick leave for a child other than their own child?

- The paid sick leave that is provided under the FFCRA to care for one (or more) children when their place of care is closed (or the child care provider is unavailable), due to COVID-19 related reasons, may only be taken to care for an employee’s own “son or daughter.”
- However, paid sick leave is also available to care for an individual who is subject to a Federal, State, or local quarantine or isolation order related to COVID-19 or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19. If an employee has a need to care for a child who meets these criteria, the employee may take paid sick leave if the employee is unable to work or telework as a result of providing care.
But in no event may an employee’s total paid sick leave exceed two weeks.

Can Paid Sick Leave be Taken Intermittently?

- If an employee is teleworking and unable to work a normal schedule due to a qualifying reason under FFCRA, an employer may allow an employee to take paid sick leave intermittently.
- Unless an employee is teleworking, paid sick leave under FFCRA for qualifying reasons related to COVID-19 must be taken in full-day increments.
- It cannot be taken intermittently if the leave is being taken because:
 - The employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19
 - The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19
 - The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis
 - The employee is caring for an individual who is either subject to a quarantine or isolation order related to COVID-19 or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19
 - The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services.

Can Paid Sick Leave be Taken Intermittently?

- Unless an employee is teleworking, the employee must continue to take paid sick leave each day until either:
 - (1) The employee has used the full amount of paid sick leave
 - (2) The employee no longer has a qualifying reason for taking paid sick leave
- Per the US DOL, this limit is imposed because if an employee is sick or possibly sick with COVID-19, or caring for an individual who is sick or possibly sick with COVID-19, the intent of the FFCRA is to provide such paid sick leave as necessary to keep the employee from spreading the virus to others.
- If an employee no longer has a qualifying reason for taking paid sick leave before he or she exhausts the paid sick leave, the employee may take any remaining paid sick leave at a later time, until December 31, 2020, if another qualifying reason occurs.

Can Paid Sick Leave be Taken Intermittently?

- In contrast, **if the employer agrees**, an employee may take paid sick leave intermittently if the employee is taking paid sick leave to care for their child whose school or place of care is closed, or whose child care provider is unavailable, because of COVID-19 related reasons.
- For example, if an employee's child is at home because his or her school or place of care is closed, or the child care provider is unavailable, because of COVID-19 related reasons, an employer may allow the employee to take paid sick leave on Mondays, Wednesdays, and Fridays to care for the child, but work at the employee's normal worksite on Tuesdays and Thursdays.



Does Paid Sick Leave Count Against Other Leave Categories?

- No. Paid sick leave under the Emergency Paid Sick Leave Act is in addition to other leave provided under Federal, State, or local law; an applicable collective bargaining agreement; or an employer's existing company policy.
- An employer may not require employer-provided paid leave to run concurrently with—that is, cover the same hours as—paid sick leave under the Emergency Paid Sick Leave Act.



Documentation for Seeking a Medical Diagnosis

Per the USDOL, in order for your employee to take leave under the FFCRA, you may require the employee to identify his or her symptoms and a date for a test or doctor's appointment. You may not, however, require the employee to provide further documentation or similar certification that he or she sought a diagnosis or treatment from a health care provider in order for the employee to use paid sick leave for COVID-19 related symptoms. The minimal documentation required to take this leave is intentional so that employees with COVID-19 symptoms may take leave and slow the spread of COVID-19.

Expanded Family Medical Leave

The FFCRA requires covered employers to provide up to twelve weeks of expanded family medical leave (FMLA), of which ten weeks must be paid at partial pay up to a specified cap, when an eligible employee is unable to work because of a need to care for the employee's son or daughter whose school or place of care is closed, or whose child care provider is unavailable, due to COVID-19 related reasons.

What employees are eligible for expanded FMLA?

The expanded FMLA leave provisions apply to employees who have been employed for at least 30 calendar days. This includes employees who were laid off or terminated on or after March 1, 2020, who had worked for the employer for at least 30 of the prior 60 calendar days, and who were subsequently rehired or otherwise reemployed by the same employer.

Two Weeks Unpaid Expanded FMLA

The first two weeks (usually ten workdays) of this expanded FMLA are unpaid, but an employee may substitute paid sick leave under the Emergency Paid Sick Leave Act or available paid leave under the employer's preexisting policies for these two weeks of unpaid leave.

Ten Weeks Paid Expanded FMLA

- Unlike regular FMLA taken for other reasons, the following period of up to ten weeks (after the two weeks of unpaid leave) must be paid.
- The rate of pay is 2/3 of the employee's regular rate of pay, capped at \$200 per day and \$10,000 in aggregate.
- The combined maximum if an employee utilizes two weeks of paid sick leave under the Emergency Paid Sick Leave Act for the first two weeks is \$12,000.

Can an employee take expanded FMLA to care for a child other than their own?

No, the expanded FMLA provisions can only be taken to care for an employee's own son or daughter.

Who qualifies as a son or daughter?

- Under the FFCRA, a “son or daughter” is your own child, which includes your biological, adopted, or foster child, your stepchild, a legal ward, or a child for whom you are standing in loco parentis—someone with day-to-day responsibilities to care for or financially support a child.
- In light of Congressional direction to interpret definitions consistently, the US Department of Labor has clarified that under the FFCRA a “son or daughter” is also an adult son or daughter (i.e., one who is 18 years of age or older), who (1) has a mental or physical disability, and (2) is incapable of self-care because of that disability.

Can expanded FMLA leave be taken intermittently?

- An employer may agree to allow employees to take expanded FMLA intermittently (both when working onsite or teleworking). For example an employer and an employee can agree that the employee may work Tuesdays and Thursdays, but take expanded family and medical leave on Mondays, Wednesdays, and Fridays, while the employee’s child is at home because the child’s school or place of care is closed, or child care provider is unavailable, due to COVID-19 related reasons.
- The US Department of Labor encourages employers and employees to collaborate to achieve flexibility. Therefore, if employers and employees agree to intermittent leave on a day-by-day basis, the US Department of Labor supports such voluntary arrangements.

Health Coverage During Expanded FMLA

- If an employer provides group health coverage that an employee has elected, that employee is entitled to continued group health coverage during the employee's expanded family and medical leave on the same terms as if the employee continued to work.
- The employee generally must continue to make any normal contributions to the cost of the health coverage.

Expanded FMLA Concurrently with Other Leave (Source USDOL FAQ #86)

- During the first two weeks of unpaid expanded family and medical leave, an employee may not simultaneously take paid sick leave under the EPSLA and preexisting paid leave, unless the employer agrees to allow the employee to supplement the amount the employee receives from paid sick leave with the employee's preexisting paid leave, up to the employee's normal earnings.
- After the first two workweeks (usually ten workdays) of expanded family and medical leave under the EFMLEA, however, an employee may elect—or be required by an employer—to take the employee's remaining expanded family and medical leave at the same time as any existing paid leave that, under the employer's policies, would be available to the employee in that circumstance. This would likely include annual leave or paid time off, but not medical or sick leave if the employee is not ill.

Expanded FMLA Concurrently with Other Leave (Source USDOL FAQ #86)

- If an employee is required to take existing leave concurrently with any remaining expanded family and medical leave, the employer must pay the full amount to which the employee is entitled under the existing paid leave policy for the period of leave taken.
- If an employee exhausts his or her preexisting paid leave and is still entitled to additional expanded family and medical leave, the employer must pay the employee at least 2/3 of the employee's pay for subsequent periods of expanded family and medical leave taken, up to \$200 per workday and \$10,000 in the aggregate, for expanded family and medical leave.

Interaction with Regular FMLA

- Employees are entitled to paid sick leave under the Emergency Paid Sick Leave Act regardless of how much leave the employee has taken under the FMLA.
- An employee's eligibility for expanded family and medical leave depends on how much leave the employee has already taken during the twelve-month period the employer uses for FMLA leave. An employee may take a total of twelve workweeks for FMLA or expanded family and medical leave reasons during a twelve-month period. If an employee has taken some, but not all, twelve workweeks of an employee's leave under FMLA during the current twelve-month period used by the employer, the employee may take the remaining portion of leave available. If the employee has already taken twelve workweeks of regular FMLA leave during this twelve-month period, the employee may not take additional expanded family and medical leave.

Interaction with Regular FMLA

For example, assume an employee is eligible for preexisting FMLA leave and took two weeks of such leave in January 2020 to undergo and recover from a surgical procedure. The employee therefore has ten weeks of FMLA leave remaining. Because expanded family and medical leave is a type of FMLA leave, the employee would be entitled to take up to ten weeks of expanded family and medical leave, rather than twelve weeks. The expanded family and medical leave taken would count against the employee's entitlement to preexisting FMLA leave.

Links to Resources

<https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>

<https://www.dol.gov/agencies/whd/pandemic/ffcra-employee-paid-leave>

<https://www.federalregister.gov/documents/2020/04/06/2020-07237/paid-leave-under-the-families-first-coronavirus-response-act>

Questions ?

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WVEIS Absence Coding for FFCRA Leave

The Families First Coronavirus Response Act (FFCRA) created two new types of leave for public employees – paid Emergency Sick Leave and paid Expanded FMLA.

Paid Emergency Sick Leave

Depending on the reason for the absence, paid Emergency Sick Leave under the FFCRA can be at an employee's regular rate of pay or at 2/3 of the employee's regular rate of pay.

The WVEIS Absence Code of **COVESF** should be used for all instances of paid Emergency Sick Leave, regardless of the rate of pay. When entering the absence, a unit of 1 would be entered. A balance of 10 would be added for the employee to ensure they do not utilize more than 10 days of paid Emergency Sick Leave.

5/11/20 FY 20 COUNTY OF BRAXTON 16:07:32 QPADEV001C
EMS Absence/Leave Code Definitions Ref: PAY.121 .11

Absence Code: COVESF Description: COVID-19 EMER SICK FULL

Accrual Policy 1

1 = Do not accrue

2 = Accrue each pay period.

3 = Accrue at beginning of year.

4 = Accrue at year end.

Units are stated in D D = Days.

H = Hours.

Accrual period is F C = Calendar year.

F = Fiscal year.

Accumulation Policy

Normal limit 10 plus surplus accumulation of

Accruals to surplus are booked at 100.0000 % of actual

Balances in excess of the normal plus surplus are 3

1 = Paid 3 = Ignored

Deficit Policy

2 = Lost 4 = Comp time

Normally allowed deficit

Balances in excess of allowed deficit are 1 1 = Docked

2 = Ignored

Omit from check stub if current balance is zero? Y

Taxable?: Y FICA Wages?: Y Optional Classification:

Mode: Add

Cancel? N

If the reason for the paid emergency sick leave results in the employee being paid at only 2/3 of their regular rate of pay, a second WVEIS absence code must also be used – **COVESP**. When entering the absence, a unit of .33 would be entered to dock 1/3 pay for that absence. This means that two absence codes are needed for each day of paid Emergency Sick Leave taken at 2/3 of the employee's regular rate of pay.

5/11/20 FY 20
EMS

COUNTY OF BRAXTON
Absence/Leave Code Definitions

16:07:32 QPADEV001C
Ref: PAY.121 .11

Absence Code: COVESP

Description: COVID-19 EMER SICK PARTIAL

Accrual Policy 1

Units are stated in D D = Days.

1 = Do not accrue

H = Hours.

2 = Accrue each pay period.

3 = Accrue at beginning of year.

Accrual period is F C = Calendar year.

4 = Accrue at year end.

F = Fiscal year.

Accumulation Policy

Normal limit plus surplus accumulation of

Accruals to surplus are booked at 100.0000 % of actual

Balances in excess of the normal plus surplus are 1

1 = Paid 3 = Ignored

Deficit Policy

2 = Lost 4 = Comp time

Normally allowed deficit

Balances in excess of allowed deficit are 1 1 = Docked

2 = Ignored

Omit from check stub if current balance is zero? Y

Taxable?: Y FICA Wages?: Y Optional Classification:

Mode: Add

Cancel? N

Paid Expanded FMLA

The WVEIS Absence Code of **COVFMA** should be used to track the 10 paid weeks of Expanded FMLA under the FFCRA. When entering the absence, a unit of 1 would be entered to track days missed. A balance of 50 would be added for the employee to ensure they do not take more than 50 days of paid Expanded FMLA leave.

5/11/20 FY 20 COUNTY OF BRAXTON 16:07:32 QPADEV001C
 EMS Absence/Leave Code Definitions Ref: PAY.121 .11

Absence Code: COVFMA Description: COVID-19 FMLA 10 WKS PART

Accrual Policy 1 Units are stated in D D = Days.
 1 = Do not accrue H = Hours.
 2 = Accrue each pay period.
 3 = Accrue at beginning of year. Accrual period is F C = Calendar year.
 4 = Accrue at year end. F = Fiscal year.

Accumulation Policy

Normal limit 50 plus surplus accumulation of

Accruals to surplus are booked at 100.0000 % of actual

Balances in excess of the normal plus surplus are 3

1 = Paid 3 = Ignored

Deficit Policy

2 = Lost 4 = Comp time

Normally allowed deficit

Balances in excess of allowed deficit are 1 1 = Docked

2 = Ignored

Omit from check stub if current balance is zero? Y

Taxable?: Y FICA Wages?: Y Optional Classification:

Mode: Add

Cancel? N

To adjust the employee's salary to 2/3 of their daily rate, the WVEIS absence code of **COVFML** should be used in conjunction with the COVFMA code. When entering the absence, a unit of .33 would be entered to dock the employee's pay by 1/3. This means that two absence codes are needed for each day of paid Expanded FMLA taken at 2/3 of the employee's regular rate of pay.

5/11/20 FY 20 COUNTY OF BRAXTON 16:07:32 QPADEV001C
 EMS Absence/Leave Code Definitions Ref: PAY.121 .11

Absence Code: COVFML Description: COVID-19 FMLA 10 WKS PAY D

Accrual Policy 1 Units are stated in D D = Days.
 1 = Do not accrue H = Hours.
 2 = Accrue each pay period.
 3 = Accrue at beginning of year. Accrual period is F C = Calendar year.
 4 = Accrue at year end. F = Fiscal year.

Accumulation Policy

Normal limit plus surplus accumulation of
 Accruals to surplus are booked at 100.0000 % of actual
 Balances in excess of the normal plus surplus are 1

1 = Paid 3 = Ignored

Deficit Policy

2 = Lost 4 = Comp time

Normally allowed deficit

Balances in excess of allowed deficit are 1 1 = Docked
 2 = Ignored

Omit from check stub if current balance is zero? Y

Taxable?: Y FICA Wages?: Y Optional Classification:

Mode: Add

Cancel? N

Examples of How Each Absence Code Should be Entered

5/11/20 FY 20 COUNTY OF BRAXTON 16:20:54 QPADEV001C
 EMS Mass Absence Entry Ref: PAY.409 .11
 Period End Date: 6/30/19

| Line | Employee | Job Cd | Units | Abs Code | Abs Rsn | Abs Date | Loc |
|------|-----------|--------|-------|----------|---------|----------|-----|
| 1 | 999999999 | PROF | .33 | COVESP | | | |
| 2 | 999999999 | PROF | .33 | COVFML | | | |
| 3 | 999999999 | PROF | 1 | COVESF | | | |
| 4 | 999999999 | PROF | 1 | COVFMA | | | |

If using a calling system or the payroll interface, you will need to add COVFMA and COVESF to the list of valid absence codes.

Establishing an Absence Balance in WVEIS

To establish an absence balance in WVEIS for the new categories of leave, the WVEIS screen prints to follow are below:

5/28/20
EMS

FY 20 COUNTY OF BRAXTON
Employee Absence Balances

12:31:42 QPADEV002S
Ref: PAY.802 .01

A Employee: 999999999 Job Code: PROF Absence: COVESF

Add

Change

Delete

Lookup

Index

End

Index: 1

1 = Absence Balances

2 = Employee by Name

3 = Employee by #

4 = Job Codes

5 = Absence Codes

6 = Employee Abs, by Abs Code

Auto Next Record? N

5/28/20 FY 20
EMS

COUNTY OF BRAXTON
Employee Absence Balances

12:35:21 QPADEV002S
Ref: PAY.802 .11

Employee: 999-99-9999. Ellen Dougherty

Job: SVC SERVICE

Absence: COVESF

Available:

Run #: Paid Date: Change Date:

| | | |
|------------|----------|--------|
| | CALENDAR | FISCAL |
| Beginning: | | 10 |

+ Earned:

- Used:

- Paid:

+ Docked:

+ Adjusted:

- Lost:

+ Comp:

Mode: Add

Cancel? N

Manual Docks to Cap Paid Leave at Federal Limits

For situations where an employee's daily rate or 2/3 rate of pay exceeds the federal paid leave limits of \$511 per day (full day) or \$200 (2/3 rate), counties will need to manually calculate the amount that needs docked. Counties will need to enter the amount of overpayment for the pay period (or more than one pay period if using the 10 weeks of Expanded FMLA). This will dock the employee the amount listed each pay. When calculating the manual amount of the dock, keep in mind that, depending on the situation, the employee may have already been docked 1/3 of the regular daily rate through the use of the COVESP and COVFML codes.

5/28/20 FY 20
EMS

COUNTY OF BRAXTON
Employee Temporary Docks

12:26:51 QPADEV002S
Ref: PAY.465 .11

Job Code: PROF
Employee: 999-99-9999 Julie Greer

Dock: 140.00 on each of the next 1 checks.

Description: COVID 19 Absence

Mode: Lookup

Cancel? N