

SCHEDULE OF FINANCE-RELATED DUE DATES

Daily Due Dates

Item Description
Approval of notices of grant awards in WOW
Budget supplements for newly accepted grant awards
Code WV OASIS direct deposit payments received in WVEIS (EFT Remittance Advices)
Approval of purchase orders/requisitions

Semi-Monthly Due Dates

Item Description	Description of Due Date
Review/approval of payroll runs	Should be done before release of payroll runs
Remit federal income taxes	Typically as soon as the amounts are known, but no later than the business day after release of payroll
Upload payroll direct deposit ACH file to bank	Timing is dependent upon your payroll schedule and lead times required by your banking institution(s).
Remit retirement reports to CPRB via COMPASS (CPRB ESS)	Typically 2 payrolls per month, both due by the 15th day of the following month
Review/approve invoices for board agenda	Timing is dependent upon schedule of board meetings
Review budget supplements/transfers for board agenda	Timing is dependent upon schedule of board meetings

Monthly Due Dates

Item Description	Description of Due Date
Remit PEIA Reports and Contributions (after notice has been received that State Aid has been applied)	5th day of month following premium period-end
WVEIS FMS monthly closing file	8th day of month following month-end
Submit budget supplements/transfers to WVDE in WOW	Should be done within 30 days of board approval
Bank reconciliation(s)	Should be done as soon as possible after month-end
Federal drawdowns (S-2)	Preferred frequency

SCHEDULE OF FINANCE-RELATED DUE DATES

Monthly Due Dates (Continued)

Item Description	Description of Due Date
Monthly AJEs/BJEs	Should be completed in conjunction with WVEIS monthly closing
Treasurer's finance report to the board (can use ZoomWV Report)	Required monthly, but no specific due date
Provide Financial Reports to Directors and Superintendent	Should be done as soon as possible after month-end
Remit state income taxes withheld (review laws of all applicable states)	Due within 15 days of month-end for most employers. Frequency will depend on each state's laws and/or size of payments.

Quarterly Due Dates

Item Description	Description of Due Date
Employer's quarterly federal tax return - IRS Form 941	End of month following quarter-end
U.S. Bureau of Labor Statistics - Multiple Worksite Report (MWR)	End of month following quarter-end
WorkForce West Virginia - Unemployment Compensation Employer Contribution System (QWAGES)	End of month following quarter-end
West Virginia Employer's Quarterly Return of Income Tax Withheld	End of month following quarter-end
Medicaid Administrative Claims (MAC) Quarterly Report	Approximately 45 days following quarter-end
Other states' income tax withholding returns may apply	Review applicable state laws
Medicaid Certificate of Public Expenditures (MAC CPE)	Notice will be provided by PCG
Medicaid (MAC) invoice submission to DHHR	Notice will be provided by PCG
Federal drawdowns (S-2)	Minimum frequency

Annual Due Dates

Item Description	Description of Due Date
WV BRIM annual notice of coverage to employees	Required annually, but no specific due date. Will receive notice information from BRIM and WVDE
SAM.gov registration renewal	Renew annually - date will be specific to your county

SCHEDULE OF FINANCE-RELATED DUE DATES

Annual Due Dates (Continued)

Item Description	Description of Due Date
Affordable Care Act (ACA) offers of coverage	Will be dependent upon your county's defined measurement period. Most counties have offers of coverage aligned with PEIA Open Enrollment, which generally runs from March 15th through the end of April.
Compensated leave file	Early July (Notice will be provided by WVDE)
WVEIS FMS/EMS/HMS/WHS fiscal rollover	Early July (Some parts will be rolled during budgeting in April/May)
IDEA Maintenance of Effort (MOE)	Summer
Approval of various GPS grant applications	Summer (Will vary depending on grant)
TDC annual reconciliation file	July (Notice will be provided by CPRB)
TRS annual reconciliation files	July (Notice usually sent out by WVDE/Kim Harvey)
Rescission (If prior to the first day of August, the reason for a particular employee's RIF or transfer no longer exists for the coming school year, the board must rescind the action.)	Prior to August 1st
Reassignment of surplus personnel	"End of Second Month"
Posting of service personnel seniority (posting #1)	September 1st
Draft (unaudited) financial statements - submit to WVDE and publish in Class I-0 newspaper (90-days following year-end)	September 28th
Faculty Senate payments to schools	September 30th
Certified List of Personnel	September/October
Pre-K Funding Report	October 15th
Encumber payroll	October 31st
Food service/child nutrition financial statement submission	October 31st
Post carryover budget entries in FMS	October 31st
WV BRIM renewal	December 1st
WV BRIM Loss Control Questionnaire	December 31st
Medicaid Annual Cost Report	December 31st
West Virginia Motor Fuel Tax Refund Application	December 31st
EMS calendar year roll (clearing calendar balances)	Before first payroll in January
Posting of service personnel seniority (posting #2)	January 15th
W-2s	January 31st
1099s	January 31st

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Annual Due Dates (Continued)

Item Description	Description of Due Date
WV Annual Income Tax Reconciliation	January 31st
Affordable Care Act reporting (1094-C and 1095-C)	January 31st, but typically extended until end of February
PEIA Retiree Verification for PEIA State Aid Reallocation	Approximately February (Notice will be provided by WVDE)
Medicaid Annual Cost Report Desk Review	Approximately February (Notice will be provided by PCG)
Post Unfunded Retirement Allocation adjustment once final schedule is issued by WVDE	Approximately March (Notice will be provided by WVDE)
Retirement bonus - employee deadline for providing notice	March 1st
Board meeting to propose levy rates (proposed rates to then be published in Class II-0 legal ad and forwarded to State Auditor and WVDE)	No later than March 28th
Individual schools' annual examinations	March 31st (less than 20 schools), June 30th (20 or more schools)
Transfer notice for professional and service employees	April 1st
Reconvene statutory March meeting to officially enter all levies (copies of official Levy Order and Rate Sheet must be forwarded to WVDE and State Auditor).	3rd Tuesday in April
Certification of salary schedules	Spring (Notice will be provided by WVDE)
Indirect cost rate certificates	Spring (Notice will be provided by WVDE)
Appointment of treasurer by board	On or before first Monday in May
Step 7 Plans to be completed in GPS	May 1st
Board election to have audit conducted by an outside CPA firm (selection of auditor)	May 1st
Reduction-In-Force (RIF) board approval	May 1st
Rehire of probationary personnel	May 1st
Medicaid Annual Cost Report Certificate of Public Expenditure (CPE)	Approximately May/June (Notice will be provided by PCG)
Annual proposed budget submission to WVDE (various related items - review WVDE Budget Calendar for all dates)	May 30th
Child Nutrition budget (submission due to WVDE Office of Child Nutrition)	June 1st
Attendance incentive bonus (Request for WVDE Allocation)	Approximately June 15th (Notice will be provided by WVDE)
Attendance incentive bonus (payment to employees)	Should be paid upon completion of the school year

SCHEDULE OF FINANCE-RELATED DUE DATES

Annual Due Dates (Continued)

Item Description	Description of Due Date
Workers' Compensation and other insurance renewals	No later than June 30th
Bonds for Public Officials (Treasurer/Superintendent/Board President)	No later than June 30th
Capital Asset Inventory	June 30th

Miscellaneous Due Dates

Item Description	Description of Due Date
Elementary-Secondary Staff Information Report (EEO-5 Data Collection)	Typically completed biennially (notice will be sent by the U.S. Equal Employment Opportunity Commission to either superintendent or treasurer). The 2022 collection was completed November 22, 2022. The next collection will be for the 2024 school year and will likely open during October 2024.
U.S. Department of Education, Office for Civil Rights - Civil Rights Data Collection (CRDC)	Typically completed biennially (notice will be sent by the Office of Civil Rights to county's assigned Civil Rights Coordinator(s)).
Update bank signature cards and/or check signer images when authorized signers are revised	As soon as possible after changes are made
Various account access updates (authorized users for online accounts)	As needed (i.e., PEIA Web Contributions and Benefit Coordinators, COMPASS Retirement access, WVEIS access, WVOASIS Vendor Self Service access, banking institution access, WV Retirement Plus access, WV Tax Department access, auditor portals, third party administrator access, substitute calling system, TRA School Funds Online access, Social Security Administration Business Services Online access, etc.)