

School Finance Hot Topics – October 5, 2023

Save the Dates

Winter WVEIS – Wednesday, December 20, 2023 – Will be held via Microsoft Teams. CPE approval will be requested from the WV Board of Accountancy for those in attendance. Additional information will be forthcoming.

Financial Efficiency Standards County Scorecard 23

School Finance recently completed the financial efficiency standards scorecards and there are six county boards who are noted as “needing assistance” from the analysis. School Finance will be reaching out to those county boards in the near future to determine what level of additional assistance can be provided to work toward meeting the financial efficiency standards in the future.

Financial Efficiency Standards County Scorecard 24

School Finance has worked with external stake holders consisting of CSBOs and a WVBE member to develop revised financial efficiency indicators effective for the 2024 review process which will be completed and presented to the WVBE during the October 2024 State Board meeting. Please note an emphasis was placed on increasing the number of financial areas impacting the financial efficiency standards in order to have a more complete picture of where county boards of education may have a need for assistance. Additionally, the Office of Accountability, at the direction of the WVBE, asked each office to incorporate specific indicators to assess district culture as well as areas of concern that were seen during special circumstance reviews conducted by WVDE. **Attachment 1**

Travel Expenditure Coding Standardization

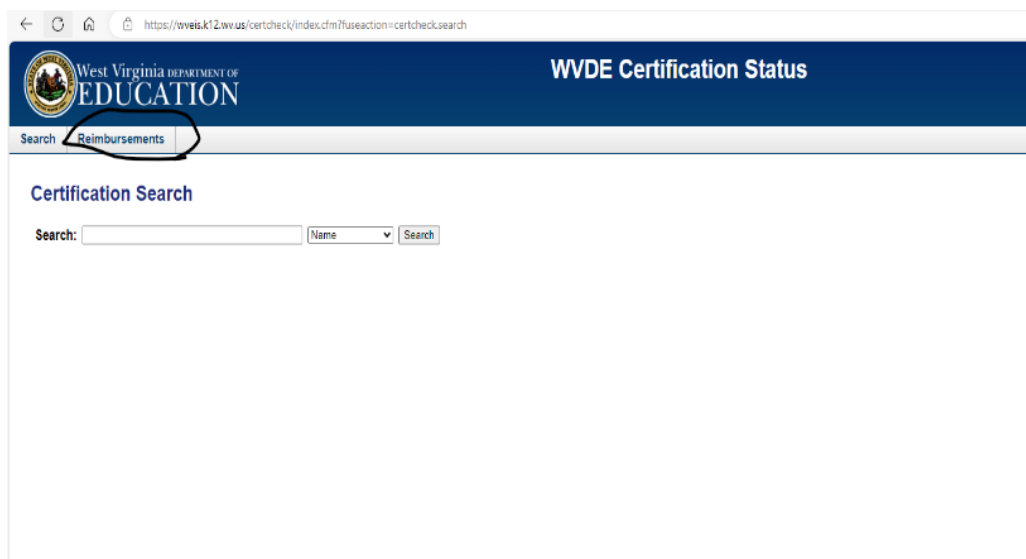
In light of reviewing travel expenditure data to provide insight into its usability within the financial efficiency standards, it was found that the travel expenditure coding under the 58X object code series varied statewide. Specifically, many county boards are utilizing the 580 object code rather than one of the more specific travel object codes. Also, the use of out-of-county rather than out-of-state appears to vary statewide. School Finance asks that all county boards look at the travel object codes in use in your district and map the expenditures to be more in line with the following guidance:

- 580 Staff Travel – General; Should be minimally used only when an expenditure cannot be easily mapped to objects 581-584.
- 581 Staff Travel - In County; Utilized for travel expenditures incurred within the LEAs borders.
- 582 Staff Travel – Out of County; Utilized for travel expenditures incurred outside of the LEAs borders but within the state of WV.

- 583 Staff Travel – Out of State; Utilized for travel expenditures incurred outside of the state of WV.
- 584 Student Travel – All travel expenditures incurred specific to student travel participate in school sponsored or authorized co-curricular or extra-curricular activities.

Tuition, National Board, and Student Support Fee Reimbursements

As a reminder, the Reimbursements menu formerly in WOW has been relocated to the WVDE Office of Certification “Cert Check” webpage. Users are required to access the webpage using their webtop login. Once logged in, users can access the Reimbursements menu you are familiar with by clicking the link at the top of the page. For accessibility issues, please contact Jeff Takarsh jtakarsh@k12.wv.us.



After you access the menu, there will be an option for three forms: Form 36 for Tuition Reimbursements, Form 37 for National Board Reimbursements and Form 33 for Student Support Fees. See Screen print below.

Once you click on one of the forms, it will pull up all of the applications that WVDE has received for the fiscal year for that particular form number. See the example below. It will list the name, license number, and approved amount for each individual who applied for reimbursements. There is a section for approved applications, denied applications, and pending applications.



Year: 2024 County: Berkeley Filter

Tuition Reimbursements (Form 36)
Berkeley County
2024

Approved

License No.	Name	Date Received	Resolution	Status	Amount Requested	Amount Approved	Action
[REDACTED]	[REDACTED]	20230911	20230921	Approved	\$1,641.00	\$1,641.00	View Details
Total						\$1,641.00	

Denied

License No.	Name	Date Received	Resolution	Status	Amount Requested	Amount Approved	Action
[REDACTED]	[REDACTED]	20230911	20230919	Denied	\$1,577.50	\$0.00	View Details
[REDACTED]	[REDACTED]	20230906	20230913	Denied	\$1,647.00	\$0.00	View Details

Pending

License No.	Name	Date Received	Status

Please note that county boards of education are advised to pay approved reimbursements to employees immediately upon being granted approval status even though county boards will not receive funding from WVDE to pay the reimbursement until later in the year.

Please note that the Office of School Finance has worked in conjunction with the Office of Certification and the Office of Internal Operations to develop a revised process to ensure school districts are not receiving reimbursement grants late in the fiscal year with a limited period of time to supplement the district’s budget in the amount of the grant award. Starting with the current fiscal year, the Office of Certification will begin sending out grant awards for Tuition and National Board fee reimbursements biannually with the initial grant awards being disbursed on December 1st annually. If applicable, a revision will be made to the grant award to increase the award due to applications processed after December 1st. Revisions will be processed in early June once the funding appropriation has been fully allocated to school districts. Student Support fee reimbursement funding will be issued in the same manner as in past years with a single distribution taking place toward the end of October.

HOPE Scholarship EMA System

The WV State Treasurer’s Office asks that each county board attempt to log into the EMA system as soon as possible to ensure that everyone’s access is working. Audrey Pitonak-Goff from Step Up for Students is emailing each CSBO who has not yet accessed the system individually regarding the links. If you have not been contacted by Audrey and you have not yet accessed the EMA system, please contact Amy Willard, Assistant Treasurer of Savings Programs.

Homeschool and Private School Students Vocational School Enrollment

The ability for a homeschool or private school student to enroll in vocational school courses is addressed in WVC §18-5-15g as follows:

“County boards of education shall permit students who are homeschooled or attend private schools to enroll and take classes at the county’s vocational schools, if any are provided and as capacity allows, at no expense or cost greater than expenses or costs normally charged to public school students: Provided, That if a homeschool or private school student is not permitted to enroll in a county vocational school, the county shall notify the parent or guardian of the student in writing and a copy of the written notification shall also be sent to the West Virginia Department of Education.”

The WVDE Office of Legal Services has interpreted this statute as meaning applicable students are entitled to attend a vocational school only in the student’s county of residence. Open enrollment regulations do not apply to homeschool or private school student based on the definition of “nonresident student” outlined in WVC §18-5-16 which states that a nonresident student must be, “enrolled in or is seeking enrollment in a county school district.”

Please note that homeschool or private school students who enroll part-time will be counted in the district’s October 1st enrollment for the total FTE associated with their records in WVEIS. In the specific case of a student who is enrolling half-time in a CTE center only, our current guidance is for districts to enroll those students for something like 0.49 FTE in the CTE center and 0.01 FTE at the secondary school the student would normally attend. Every student’s enrollment record must in some way be associated with an accountable school and CTE centers are not accountable sites. Under this example, the student would count for a total of 0.50 FTE in the county’s 2nd month enrollment; therefore, the school district would receive State Aid funding for that student in the 2024-25 COMPS for the .50 FTE they are attending the CTE center. School districts would not receive funding for that student in FY2023-24 unless the district is in an increased enrollment scenario in accordance with WVC §18-9A-15.

However, if the student is a Hope Scholarship recipient, they will be excluded from the district’s enrollment count for State Aid purposes. In such a scenario, the district will be expected to invoice the Hope Scholarship student and would receive payment via the Hope Scholarship EMA System.

Step 7d Allowable Expenditures

Step 7d funding provided through §18-9A-10(4) specifically references that the funding be spent in accordance with and in support of the county-level comprehensive system of support for improving professional practice as outlined in §18A-3C-3. These state systemic improvement plans (SSIP) are completed in GPS each fall. If you are not responsible for completing the plan, determining who in the office does complete the plan and working with the individual on potential expenditures that can be associated to being in support of the plan are imperative. County boards are experiencing large balances under project code 08Y7X due to an inability to find professional growth-related expenditures to account for under the project. County boards are encouraged to begin putting more thought into the completion of the SSIP plans in order to provide the board with flexibility in expending the funds.

Vendors Registered with the State of West Virginia

Appendix A of WVBE Policy 8200 defines the term vendor as, “An individual, partnership or business authorized to conduct business in the State of West Virginia that is able to furnish the desired commodity

or service.” Additionally, in accordance with WVC §11-12-3 states, “No person shall, without a business registration certificate, engage in or prosecute, in the State of West Virginia, any business activity without first obtaining a business registration certificate from the Tax Commissioner of the State of West Virginia.” County boards should ensure commodities are procured from only those vendors that are properly registered with the WV Secretary of State’s Office. School Finance suggests all RFQs contain a requirement that only those vendors who are registered with the WV Secretary of State’s Office will be eligible to be awarded the bid.

In-Kind Asset Received as an On-Behalf

In light of the electric buses that will be granted to county boards of education in the coming months, School Finance felt it necessary to establish parameters as to how the receipt of in-kind assets should be accounted for when the payment for the commodity has already been made on the school district’s behalf. In this specific circumstance, the following entry should be made:

DR	11..X2711.741	Bus Replacement
CR	11..03919.009	For/On-Behalf Other

Note: The entry will vary for other in-kind asset receipts based on the entity-type providing the asset and the commodity being received.

Subscription Based Services – Prepayment of Services

As a reminder, WVC §11-8-26 requires that:

(a) Except as provided in sections fourteen-b, twenty-five-a and twenty-six-a of this article, a local fiscal body shall not expend money or incur obligations:

- (1) In an unauthorized manner;
- (2) For an unauthorized purpose;
- (3) **In excess of the amount allocated to the fund in the levy order;** or
- (4) In excess of the funds available for current expenses.

WVDE has historically interpreted “in excess of the amount allocated to the fund in the levy order” to mean that county boards cannot obligate the funds of future fiscal years. Additionally, contracts executed by county boards of education cannot exceed one year with two renewals. Upon review of several subscription-based information technology agreements (SBITA), School Finance has found that many of these agreements are in violation of WVC §11-8-26. Specifically, it has been determined that a majority of the e-textbook agreements currently in place with county boards of education will ultimately end up creating a prepaid expenditure asset due to the terms of the contract and the fact that payment is being made up front for a multi-year contract.

Agreement Addendum

It has been the direction of School Finance that if a county board of education has interest in entering into a contract with a vendor who has provided their own terms and conditions of the agreement, the agreement addendum found in Appendix C of WVBE Policy 8200 must be signed by both parties. Additionally, county boards are urged to execute it for all contracts, agreements, or leases where equipment with maintenance is included. The agreement addendum is designed to protect LEAs from contract terms and conditions that violate state code. In the event that the original contract and the addendum conflict, the addendum controls the particular item. The agreement addendum is attached.

Attachment 2

Please note that while the agreement addendum was based on the WV-96 agreement addendum established in the WV State Purchasing Manual, there are some differences between the two documents. The agreement addendum found in WVBE Policy 8200 should be executed by county boards rather than the WV-96 due to alterations that are specific to a local government rather than the State functioning as a governing body.

Also, WVDE has created a separate agreement addendum specific to software contracts that is not included in WVBE Policy 8200. This separate agreement was created after the last revision of WVBE Policy 8200 and will be incorporated in future revisions to the policy. **Attachment 3**

Classroom Teachers must be Assigned to a School Location Code

Due to federal guidelines WVDE must follow, all classroom teachers must be assigned to a school location code. School Finance has advised county boards who have reached out for guidance during certified list completion to split code the classroom teacher to a school location based on where the students they are instructing would normally attend. For example, if you have a virtual Geometry teacher and 10 students are enrolled from School A and 10 students are enrolled from School B, then the teacher would be split as .5 FTE at each location.

WorkForce WV Quarterly Filing Changes

Beginning with the first quarter of 2024 filings due April 30, 2024, employers will be required to provide either the job title or standard occupational classification (SOC) code and the county of employment for each employee. For those school boards who use WorkForce WV's Magnetic Media Specifications for preparing the quarterly files, WorkForce WV has provided **attachment 4** which includes the updated specifications which show the new information to be added to columns 221 thru 271 in the current file format.

Finance

Contact Information

Uriah Cummings, Director of School Finance

uriah.cummings@k12.wv.us

Office Phone: 304-558-6300

Office Website: <https://wvde.us/finance-and-administration/school-finance/>

Determination Method

The Office of School Finance (OSF) of the West Virginia Department of Education (WVDE) has the responsibility for ensuring schools and counties comply with certain financial requirements. Financial and compliance data from each school and county are collected throughout each fiscal year during the budgeting process, the financial statement process, and the various financial training opportunities offered by OSF.

Using the financial and compliance data collected throughout the fiscal year, OSF has developed financial efficiency standards that will be used to make an annual determination of whether a county board of education needs technical assistance in finance.

In making each county's annual determination, OSF will consider sixteen factors. The sixteen factors considered, and their respective possible points are below. For all these factors, OSF will use the most recent year of data available at the time of the annual determination.

1. Timely submission of annual proposed budget by the May 30th deadline **(10 points)**.
2. Annual proposed budget submission requires 3 or fewer changes to be recommended to the State Superintendent for approval **(15 points)**. Partial points will be awarded as follows:
 - a. 4 – 5 changes – 10 points
 - b. 6 – 7 changes – 5 points
 - c. 8 or more changes – 0 points
3. Timely submission of the unaudited financial statements, including all required components as outlined in the WVDE OSF published Financial Statement Instructions, by the September 28th statutory deadline **(15 points)**. Partial points will be awarded for timely submission of the government-wide and district-level basic financial statements (5 points).
4. The financial statement audit report contains no findings categorized as material weaknesses of internal control **(10 points)**.
5. The financial statement audit report contains no repeat findings from the prior year **(10 points)**.
6. The financial statement audit report contains an unmodified opinion **(10 points)**.
7. The treasurer/CSBO attends a minimum of 15-hours of WVDE-sponsored or approved training sessions to remain current on the latest rules and regulations **(15 points)**.
8. Timely submission of miscellaneous data collections throughout the fiscal year **(5 points)**.
9. The general current expense fund unrestricted fund balance meets or exceeds 3% of the approved revenue budget for the fund **(10 points)**. Districts can earn 10 extra points if the general current expense fund unrestricted fund balance meets or exceeds the Government Finance Officers Association (GFOA) and WVDE recommended balance of 16.67% (10 extra points).
10. Drawdown of federal grant award revenues completed at least quarterly **(5 points)**.
11. Carryover budget journal entries completed and submitted for approval by October 31st **(10**

points).

12. Bank reconciliations are up to date for a given fiscal year by September 1st of the succeeding fiscal year **(15 points)**.
13. Service personnel overtime is less than 5% of regular compensation county-wide **(5 points)**.
14. Financial data month-end-close completed by the 8th of the succeeding month in accordance with WVDE guidelines for at least eight of twelve months **(5 points)**.
15. The treasurer/CSBO's years of experience in the position is greater than three. **(10 points)**

Any county board of education not receiving a minimum of 105 points out of the maximum of 150 possible base points (70%) will be identified as **Needs Assistance**. The nature of the technical assistance provided to the county will depend on the specific areas of deficiency identified during the review process.

Agreement Addendum

In the event of conflict between this addendum and the agreement, this addendum shall control:

1. **DISPUTES** - Any references in the agreement to arbitration or to jurisdiction of any court other than the Circuit Court of the county in which the Agency is located are hereby deleted. The parties may agree to nonbinding mediation prior to litigation.
2. **HOLD HARMLESS** - Any clause requiring the Agency to indemnify or hold harmless any party is hereby deleted in its entirety.
3. **GOVERNING LAW** - The agreement shall be governed by the laws of the State of West Virginia. This provision replaces any references to any other State's governing law.
4. **TAXES** - Provisions in the agreement requiring the Agency to pay taxes are deleted. As a political subdivision of the State of West Virginia, the Agency is generally exempt from Federal, State, and local taxes and will not pay taxes for any Vendor including individuals, nor will the Agency file any tax returns or reports on behalf of Vendor or any other party.
5. **PAYMENT** - Any references to prepayment are deleted. Fees for software licenses, subscriptions, or maintenance are payable annually in advance. Payment for services will be in arrears.
6. **INTEREST** - Any provision for interest or charges on late payments is deleted. The Agency has no statutory authority to pay interest or late fees.
7. **NO WAIVER** - Any language in the agreement requiring the Agency to waive any rights, claims or defenses is hereby deleted.
8. **FISCAL YEAR FUNDING** - Service performed under the agreement may be continued in succeeding fiscal years for the term of the agreement, contingent upon funds being appropriated by the Legislature or otherwise being available for this service. In the event funds are not appropriated or otherwise available for this service, the agreement shall terminate without penalty on June 30. After that date, the agreement becomes of no effect and is null and void. However, the Agency agrees to use its best efforts to have the amounts contemplated under the agreement included in its budget. Non-appropriation or non-funding shall not be considered an event of default.
9. **STATUTE OF LIMITATION** - Any clauses limiting the time in which the Agency may bring suit against the Vendor, lessor, individual, or any other party are deleted.
10. **SIMILAR SERVICES** - Any provisions limiting the Agency's right to obtain similar services or equipment in the event of default or non-funding during the term of the agreement are hereby deleted.
11. **ATTORNEY FEES** - The Agency recognizes an obligation to pay attorney's fees or costs only when assessed by a court of competent jurisdiction. Any other provision is invalid and considered null and void.
12. **ASSIGNMENT** - Notwithstanding any clause to the contrary, the Agency reserves the right to assign the agreement to a State agency or another local governmental agency, board or commission of the State of West Virginia upon thirty (30) days written notice to the Vendor and Vendor shall obtain the written consent of Agency prior to assigning the agreement.
13. **LIMITATION OF LIABILITY** - The Agency, as a political subdivision of the State, cannot agree to assume the potential liability of a Vendor. Accordingly, any provision limiting the Vendor's liability for direct damages to a certain dollar amount or to the amount of the agreement is hereby deleted. Limitations on special, incidental or consequential damages are acceptable. In addition, any limitation is null and void to the extent that it precludes any action for injury to persons or for damages to personal property.
14. **RIGHT TO TERMINATE** - Agency shall have the right to terminate the agreement upon thirty (30) days written notice to Vendor. Agency agrees to pay Vendor for services rendered or goods received prior to the effective date of termination. In such event, the Agency will not be entitled to a refund of any software license, subscription or maintenance fees paid.
15. **TERMINATION CHARGES** - Any provision requiring the Agency to pay a fixed amount or liquidated damages upon termination of the agreement is hereby deleted. The Agency may only agree to reimburse a Vendor for actual costs incurred or losses sustained during the current fiscal year due to wrongful termination by the Agency prior to the end of any current agreement term.
16. **RENEWAL** - Any reference to automatic renewal is hereby deleted. The agreement may be renewed only upon mutual written agreement of the parties.
17. **INSURANCE** - Any provision requiring the Agency to purchase insurance for Vendor's property is deleted. The Agency is insured through the Board of Risk and Insurance Management, and will provide a certificate of property insurance upon request.
18. **RIGHT TO NOTICE** - Any provision for repossession of equipment without notice is hereby deleted. However, the Agency does recognize a right of repossession with notice.
19. **ACCELERATION** - Any reference to acceleration of payments in the event of default or non-funding is hereby deleted.
20. **CONFIDENTIALITY** - Any provision regarding confidentiality of the terms and conditions of the agreement is hereby deleted. Governmental contracts are public records under the West Virginia Freedom of Information Act.
21. **AMENDMENTS** - All amendments, modifications, alterations or changes to the agreement shall be in writing and signed by both parties. No amendment, modification, alteration or change may be made to this addendum without the express written approval of the Agency.

ACCEPTED BY:

Local Education Agency: _____

Signed: _____

Title: _____

Date: _____

Revised 07-12

VENDOR:

Company Name: _____

Signed: _____

Title: _____

Date: _____

**PURCHASING POLICIES AND PROCEDURES
FOR LOCAL EDUCATIONAL AGENCIES**

AGREEMENT ADDENDUM FOR SOFTWARE

In the event of conflict between this addendum and the agreement, this addendum shall control:

1. **DISPUTES** - Any references in the agreement to arbitration is hereby deleted. Jurisdiction resides in the Circuit Court in the Agency's county. Agreements to engage in nonbinding mediation are permissible.
2. **HOLD HARMLESS** - Any clause requiring the Agency to indemnify or hold harmless any party is hereby deleted in its entirety.
3. **GOVERNING LAW** -The agreement shall be governed by the laws of the State of West Virginia. This provision replaces any references to any other State's governing law.
4. **TAXES** - Provisions in the agreement requiring the Agency to pay taxes are deleted. As a political subdivision of the State of West Virginia, the Agency is generally exempt from Federal, State, and local taxes and will not pay taxes for any Vendor including individuals, nor will the Agency file any tax returns or reports on behalf of Vendor or any other party.
5. **PAYMENT** - Any references to prepayment are deleted. Payment will be in arrears. Annual licensing and maintenance costs are payable at the beginning of each renewal period. Payment for services will be in arrears.
6. **INTEREST** - Any provision for interest or charges on late payments is deleted. The Agency has no statutory authority to pay interest or late fees.
7. **NO WAIVER** - Any language in the agreement requiring the Agency to waive any rights, claims or defenses is hereby deleted.
8. **FISCAL YEAR FUNDING** - Service performed under the agreement may be continued in succeeding fiscal years for the term of the agreement, contingent upon funds being appropriated by the Legislature or otherwise being available for this service. In the event funds are not appropriated or otherwise available for this service, the agreement shall terminate without penalty on June 30. After that date, the agreement becomes of no effect and is null and void. However, the Agency agrees to use its best efforts to have the amounts contemplated under the agreement included in its budget. Non-appropriation or non-funding shall not be considered an event of default.
9. **STATUTE OF LIMITATION** - Any clauses limiting the time in which the Agency may bring suit against the Vendor, lessor, individual, or any other party are deleted.
10. **SIMILAR SERVICES** - Any provisions limiting the Agency's right to obtain similar services or equipment in the event of default or non-funding during the term of the agreement are hereby deleted.
11. **ATTORNEY FEES** - The Agency recognizes an obligation to pay attorney's fees or costs only when assessed by a court of competent jurisdiction. Any other provision is invalid and considered null and void.
12. **ASSIGNMENT** - Notwithstanding any clause to the contrary, the Agency reserves the right to assign the agreement to a State agency or another local governmental agency, board or commission of the State of West Virginia upon thirty (30) days written notice to the Vendor and Vendor shall obtain the written consent of Agency prior to assigning the agreement.
13. **LIMITATION OF LIABILITY** - The Agency, as a political subdivision of the State, cannot agree to assume the potential liability of a Vendor. Accordingly, any provision in the agreement limiting the Vendor's liability for direct damages is hereby deleted. Vendor's liability under the agreement shall not exceed three times the total value of the agreement. Limitations on special, incidental or consequential damages are acceptable. In addition, any limitation is null and void to the extent that it precludes any action for injury to persons or for damages to personal property.
14. **RIGHT TO TERMINATE** - Agency shall have the right to terminate the agreement upon thirty (30) days written notice to Vendor. Agency agrees to pay Vendor for services received prior to the effective date of termination.
15. **TERMINATION CHARGES** - Any provision requiring the Agency to pay a fixed amount or liquidated damages upon termination of the agreement is hereby deleted. The Agency may only agree to reimburse a Vendor for actual costs incurred or losses sustained during the current fiscal year due to wrongful termination by the Agency prior to the end of any current agreement term.
16. **RENEWAL** - Any reference to automatic renewal is hereby deleted. The agreement may be renewed only upon mutual written agreement of the parties.
17. **INSURANCE** - Any provision requiring the Agency to purchase insurance for Vendor's property is deleted. The Agency is insured through the Board of Risk and Insurance Management, and will provide a certificate of property insurance upon request.
18. **RIGHT TO NOTICE** - Any provision for repossession of equipment without notice is hereby deleted. However, the Agency does recognize a right of repossession with notice.
19. **ACCELERATION** - Any reference to acceleration of payments in the event of default or non-funding is hereby deleted.
20. **CONFIDENTIALITY** - Any provision regarding confidentiality of the terms and conditions of the agreement is hereby deleted. Agency contracts are public records under the West Virginia Freedom of Information Act subject to disclosure upon request unless excepted under the statute or any other statute.
21. **AMENDMENTS** -All amendments, modifications, alterations or changes to the agreement shall be in writing and signed by both parties. No future amendment, modification, alteration or change may be made to this addendum without the express written approval of the Agency.

ACCEPTED BY:

Local Education Agency: _____

Signed: _____

Title: _____

Date: _____

VENDOR:

Company Name: _____

Signed: _____

Title: _____

Date: _____

WorkForce
West Virginia

MAGNETIC MEDIA
WAGE REPORTING
SPECIFICATIONS MANUAL

September 2022

WorkForce West Virginia
Unemployment Compensation Division
P O Box 106
Charleston WV 25321-0106

WorkForce West Virginia

Software Specifications and Edits for Quarterly Unemployment Insurance Wage Reporting

1. Requirements and Procedures	2
1.1 Magnetic Media Reporting to WorkForce West Virginia	2
1.2 Processing Schedule and Employer Retention	2
1.3 Mailing Address for Quarterly Wage Magnetic Media	2
1.4 Packaging Magnetic Media for Mailing	2
2. Technical Specifications	3
2.1 Technical Specifications for Diskette	3
2.2 Technical Specifications for CD-R	3
2.3 Technical Specifications for Record	4
2.4 Technical Specifications for File	4
3. Data Record Descriptions	5
3.1 Code A Transmitter Record	5
3.2 Code B Authorization Record	5
3.3 Code E Employer Record	5
3.4 Code S Employee Record	6
3.5 Code T Total Record	6
3.6 Code F Final Record	6
4. Data Record Formats	7
4.1 Code A Transmitter Record	8
4.2 Code B Authorization Record	9
4.3 Code E Employer Record	10
4.4 Code S Employee Record	11
4.5 Code T Total Record	12
4.6 Code F Final Record	12
5. Appendix	13
5.1 Appendix A – Example of Proper Record Sequence for File	13

WorkForce West Virginia

Software Specifications and Edits for
Quarterly Unemployment Insurance Wage Reporting

1. Requirements and Procedures

This publication contains the specifications and instructions for reporting quarterly Unemployment Insurance wage data on magnetic media to WorkForce West Virginia. Acceptable magnetic media are 3.5" diskettes and CD-Rs.

1.1 Magnetic Media Reporting to WorkForce West Virginia

Employers who wish to file West Virginia Unemployment Insurance wage data on magnetic media must use the record layouts contained in this manual.

1.2 Processing Schedule and Employer Retention

Files having improper format or other technical problems will be delayed. If WorkForce West Virginia is unable to process a file, the file will be returned to the transmitter along with an explanation of the problems that were encountered. It is recommended that transmitters retain a backup copy of the magnetic media file.

1.3 Mailing Address for Quarterly Wage Magnetic Media

All quarterly wage data magnetic media should be sent to:

WorkForce West Virginia
Contribution Accounting Section – Room 507
P O Box 106
Charleston WV 25321-0106

1.4 Packaging Magnetic Media for Mailing

WorkForce West Virginia

Software Specifications and Edits for Quarterly Unemployment Insurance Wage Reporting

Affix an external label to your diskette, or CD-R. Include the wage report form and mail in a box or other packaging with proper padding to prevent damage in transit. It is not necessary to use an oversized box for your media.

2. Technical Specifications

2.1 *Technical Specifications for Diskette*

Diskette Size	3.5" diskette, 1.44MB
File Name	QTRWAGES.ES File must be in the root directory only. No subdirectories Do not use file extension .TXT
Recording Code	ASCII
Record Length	Fixed 275 bytes followed by carriage return and line feed codes at the end of each record
Density	Double-sided, high-density
External Label	Attach an external label with the following: ③ Employer Name ③ WorkForce West Virginia employer account number ③ Quarter(s) for which wages are being reported ③ Contact person and telephone number

Diskettes will not be returned unless problems are encountered and the file cannot be processed.

2.2 *Technical Specifications for CD-R*

CD-R Format	One time recordable CD Do not use CD-RW (CD-Rewritable)
File Name	QTRWAGES.ES File must be in the root directory only. No subdirectories Do not use file extension .TXT
Recording Code	ASCII
Record Length	Fixed 275 bytes followed by carriage return and line feed codes at the end of each record

WorkForce West Virginia

Software Specifications and Edits for Quarterly Unemployment Insurance Wage Reporting

External Label	Attach an external label with the following: ③ Employer Name ③ WorkForce West Virginia employer account number ③ Quarter(s) for which wages are being reported ③ Contact person and telephone number
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CD-Rs will not be returned unless problems are encountered and the file cannot be processed.

2.3 *Technical Specifications for Record*

Each record must be a fixed length of 275 bytes with the combination of a carriage return (CR) character and a line feed (LF) character following the end of each record.

The ASCII hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII hexadecimal value for the line feed is 0A (zero and letter A). The ASCII decimal values for the two characters are 13 and 10, respectively.

A record delimiter must appear immediately after the last character of each record. The carriage return character and the line feed character will be placed in positions 276 and 277, respectively.

DO NOT place a record delimiter before the first record on the file.

DO NOT place more than one record delimiter, i.e., more than one carriage return/line feed combination, following a record.

DO NOT place record delimiters after a field within a record.

2.4 *Technical Specifications for File*

Wage records for more than one Account Number may be written to one file as long as the “S” records for each Account Number are preceded by the account’s “E” record and are followed by a “T” record for the same Account Number. The field “TOTAL GROSS WAGES” on the “T” record must contain the sum of all individual wages for that Account Number.

Refer to Appendix A for examples of the proper record sequence for the file.

WorkForce West Virginia

Software Specifications and Edits for Quarterly Unemployment Insurance Wage Reporting

3. Data Record Descriptions

This section describes the records used in the magnetic media format published by the National Association of State Work Force Agencies (formerly ICESA – Interstate Conference of Employment Security Agencies). Use the information provided in this section as well as the technical requirements and specifications in other sections of this manual to prepare reports using magnetic media.

Multiple account information:

Multiple accounts may be reported on the same magnetic media as long as the guidelines in this manual are followed.

3.1 *Code A Transmitter Record*

The Code A record identifies the organization submitting the file. The Code A record must be the first data record on each diskette or CD-R.

3.2 *Code B Authorization Record*

The Code B record identifies the type of equipment used to generate the file. The Code B record must be the second data record on each diskette or CD-R.

The Code B record should contain the address where the file can be returned if WorkForce West Virginia is unable to process it. Address entries should be specific enough to ensure proper delivery and must be made precisely according to the specifications provided in this manual.

3.3 *Code E Employer Record*

WorkForce West Virginia

Software Specifications and Edits for Quarterly Unemployment Insurance Wage Reporting

The Code E record identifies an employer whose employee wage information is being reported. Generate a new Code E record each time it is necessary to change the information in any field in this record.

3.4 *Code S Employee Record*

The Code S record is used to report wage data for an employee. A Code S record should follow its related code E record or it could follow an associated Code S record which in turn follows a related Code E record.

3.5 *Code T Total Record*

The Code T record contains the totals for all Code S records reported since the last Code E record. A Code T record must be generated for each Code E record.

3.6 *Code F Final Record*

The Code F record indicates the end of the file and **MUST** be the last data record on each diskette or CD-R. The Code F record must appear only once on each file after the last Code T record.

WorkForce West Virginia

Software Specifications and Edits for
Quarterly Unemployment Insurance Wage Reporting

4. Data Record Formats

This section describes the magnetic media format published by the National Association of State Work Force Agencies (formerly ICESA – Interstate Conference of Employment Security Agencies) with fields defined for reporting to WorkForce West Virginia.

This format may be submitted on a diskette or CD-R using filename QTRWAGES.ES. Records should be fixed length of 275 bytes followed by both carriage return and line feed codes respectively.

WorkForce West Virginia

Software Specifications and Edits for
Quarterly Unemployment Insurance Wage Reporting

4.1 Code A Transmitter Record

LOCATION	FIELD NAME	FIELD LENGTH	FIELD TYPE	DESCRIPTION
1 – 1	Record Identifier	1	A/N	Constant “A”
2 – 5	Year	4	N	Enter the four-digit year for which the wage report is being prepared
6 – 23	Blank	18	A/N	Leave blank (not used by West Virginia)
24 – 73	Transmitter Name	50	A/N	Enter the name of the organization submitting the file
74 – 113	Transmitter Street Address	40	A/N	Enter the street address of the organization submitting the file
114 – 138	Transmitter City	25	A/N	Enter the city of the organization submitting the file
139 – 140	Transmitter State	2	A/N	Enter the standard two-character FIPS postal abbreviation
141 – 153	Blank	13	A/N	Leave blank (not used by West Virginia)
154 – 163	Transmitter Zip Code	10	A/N	Enter a valid zip code and the four-digit extension of the zip code with the hyphen in position 159 Example: 25305-0112
164 – 193	Blank	30	A/N	Leave blank (not used by West Virginia)
194 – 203	Transmitter Contact Telephone Number	10	N	Enter the telephone number at which the contact person can be reached
204 – 275	Blank	72	A/N	Leave blank (not used by West Virginia)

Field Types: A/N = Alphanumeric; left-justified, blank filled

N = Numeric; right justified, zero filled, unsigned

Do not include decimal point in fields containing dollars and cents

WorkForce West Virginia

Software Specifications and Edits for
Quarterly Unemployment Insurance Wage Reporting

4.2 Code B Authorization Record

LOCATION	FIELD NAME	FIELD LENGTH	FIELD TYPE	DESCRIPTION
1 – 1	Record Identifier	1	A/N	Constant “B”
2 – 5	Year	4	N	Enter the four-digit year for which the wage report is being prepared
6 – 14	Blank	9	A/N	Leave blank (not used by West Virginia)
15 – 22	Computer	8	A/N	Enter the manufacturer’s name of the computer used to create the file
23 – 24	Internal Label	2	A/N	Enter spaces for diskette or CD-R file
25 – 25	Blank	1	A/N	Leave blank (not used by West Virginia)
26 – 27	Density	2	A/N	Enter spaces for diskette or CD-R file
28 – 30	Character Set	3	A/N	Enter “ASC” for diskette or CD-R file
31 – 32	Number of Tracks	2	A/N	Enter spaces for diskette or CD-R file
33 – 34	Blocking Factor	2	A/N	Enter spaces for diskette or CD-R file
35 – 146	Blank	112	A/N	Leave blank (not used by West Virginia)
147 – 190	Organization Name	44	A/N	Enter the name of the organization to which the file should be returned
191 – 225	Street Address	35	A/N	Enter the street address of the organization to which the file should be returned
226 – 245	City	20	A/N	Enter the city of the organization to which the file should be returned
246 – 247	State	2	A/N	Enter the standard two-character FIPS postal abbreviation of the organization to which the file should be returned
248 – 252	Blank	5	A/N	Leave blank (not used by West Virginia)
253 – 262	Zip Code	10	A/N	Enter a valid zip code and the four-digit extension of the zip code with the hyphen in position 258 Example: 25305-0112
263 – 275	Blank	13	A/N	Leave blank (not used by West Virginia)

Field Types: A/N = Alphanumeric; left-justified, blank filled

N = Numeric; right justified, zero filled, unsigned

Do not include decimal point in fields containing dollars and cents

WorkForce West Virginia

Software Specifications and Edits for
Quarterly Unemployment Insurance Wage Reporting

4.3 Code E Employer Record

LOCATION	FIELD NAME	FIELD LENGTH	FIELD TYPE	DESCRIPTION
1 – 1	Record Identifier	1	A/N	Constant “E”
2 – 5	Year	4	N	Enter the four-digit year for which the wage report is being prepared
6 – 170	Blank	165	A/N	Leave blank (not used by West Virginia)
171 – 172	State Identifier Code	2	N	Enter numeric FIPS code “54”
173 – 187	State UI Account Number	15	N	Enter the West Virginia Unemployment Insurance account number. All West Virginia UI account numbers entered here will have nine leading zeros followed by the six-digit account number which includes the check digit. Do not use the Federal Employer Identification Number (FEIN). Do not enter dashes or any other special characters. For example, enter account number 00012-3 as 000000000000123. Enter account number 12345-6 as 000000000123456.
188 – 189	Reporting Period	2	N	Enter the two-digit code for the last month of the quarter to which the report applies “03” – 1 st quarter (Jan-Mar; Mar = 03) “06” – 2 nd quarter (Apr-Jun; Jun = 06) “09” – 3 rd quarter (Jul-Sep; Sep = 09) “12” – 4 th quarter (Oct-Dec; Dec = 12)
190 – 275	Blank	86	A/N	Leave blank (not used by West Virginia)

Field Types: A/N = Alphanumeric; left-justified, blank filled

N = Numeric; right justified, zero filled, unsigned

Do not include decimal point in fields containing dollars and cents

WorkForce West Virginia

Software Specifications and Edits for
Quarterly Unemployment Insurance Wage Reporting

4.4 Code S Employee Record

LOCATION	FIELD NAME	FIELD LENGTH	FIELD TYPE	DESCRIPTION
1 – 1	Record Identifier	1	A/N	Constant “S”
2 – 10	Social Security Number	9	N	Enter the employee’s social security number. Do not enter dashes or any other special characters.
11 – 30	Employee Last Name	20	A/N	Enter the employee’s last name
31 – 42	Employee First Name	12	A/N	Enter the employee’s first name
43 – 43	Employee Middle Initial	1	A/N	Enter the employee’s middle initial; if the employee has no middle initial, enter a space
44 – 45	State Identifier Code	2	N	Enter numeric FIPS code “54”
46 – 49	Blank	4	A/N	Leave blank (not used by West Virginia)
50 – 63	State QTR Total Gross Wages	14	N	Enter the quarter total gross wages paid the employee; enter dollars and cents with no decimal point. For example, enter \$2,500.00 as “00000000250000”.
64 – 146	Blank	83	A/N	Leave blank (not used by West Virginia)
147 – 161	State UI Account Number	15	N	Enter the West Virginia Unemployment Insurance account number. All West Virginia UI account numbers entered here will have nine leading zeros followed by the six-digit account number which includes the check digit. Do not use the Federal Employer Identification Number (FEIN). Do not enter dashes or any other special characters. For example, enter account number 00012-3 as 000000000000123. Enter account number 12345-6 as 000000000123456.
162 – 214	Blank	53	A/N	Leave blank (not used by West Virginia)
215 – 220	Reporting Period and Year	6	N	Enter the two-digit code for the last month of the quarter to which the report applies and the four-digit year to which the report applies “03” – 1 st quarter (Jan-Mar; Mar = 03) “06” – 2 nd quarter (Apr-Jun; Jun = 06) “09” – 3 rd quarter (Jul-Sep; Sep = 09) “12” – 4 th quarter (Oct-Dec; Dec = 12) Example: First quarter 2004 is entered as 032004
221 – 250	Employee Job Title	30	A/N	Please enter the employee’s job title that your business uses.
251 – 256	SOC Code	6	N	The 2018 Standard Occupational Classification (SOC) system is a federal statistical standard used by federal agencies to classify workers into occupational categories for the purpose of

WorkForce West Virginia

Software Specifications and Edits for
Quarterly Unemployment Insurance Wage Reporting

				collecting, calculating, or disseminating data. All workers are classified into one of 867 detailed occupations according to their occupational definition. Please enter the SOC for each employee. The SOC can be found at https://www.bls.gov/soc . No dashes , 888888 if there is no SOC code to be provided. Either SOC code or Employer Job title is required.
257 – 271	County	15	A/N	Please enter the West Virginia County in which the majority of the employee’s job duties are performed. When employees work in multiple states the wages are reported to the base of operations state in which they receive their direction and control. The only exception is if the employee does not work in the state in which they receive their direction and control, then wages are reported to their state of residence. For example: If the business is located in West Virginia and they have a remote employee working in another state from their home and that remote employee does not do any work in West Virginia; then the wages are reported to the state in which they live. If this remote employee would work in both states, then since work is being performed in multiple states, the wages would be reported to West Virginia since that is the base of operations state in which they receive their direction and control.
272-275	Blank	4	A/N	Leave blank (not used by West Virginia)

Field Types: A/N = Alphanumeric; left-justified, blank filled
 N = Numeric; right justified, zero filled, unsigned
 Do not include decimal point in fields containing dollars and cents

4.5 Code T Total Record

1 – 1	Record Identifier	1	A/N	Constant “T”
2 – 12	Blank	11	A/N	Leave blank (not used by West Virginia)

WorkForce West Virginia

Software Specifications and Edits for
Quarterly Unemployment Insurance Wage Reporting

13 – 26	State QTR Total Gross Wages	14	N	Enter the quarter total gross wages paid by the employer; enter dollars and cents with no decimal point. For example, enter \$250,500.00 as “00000025050000”
27 – 275	Blank	249	A/N	Leave blank (not used by West Virginia)

4.6 Code F Final Record

1 – 1	Record Identifier	1	A/N	Constant “F”
2 – 11	Total Number Employees	10	N	Enter the total number of “S” records on the entire file. For example, enter 250 as “0000000250”.
12 – 21	Total Number Employers	10	N	Enter the total number of “E” records on the entire file. For example, enter 2 as “0000000002”.
22 – 25	Blank	4	A/N	Leave blank (not used by West Virginia)
26 – 40	Total Gross Wages	15	N	Enter the total gross wages for all “S” records on the entire file; enter dollars and cents with no decimal point. For example, enter \$250,500.00 as “00000025050000”
41- 275	Blank	235	A/N	Leave blank (not used by West Virginia)

Field Types: A/N = Alphanumeric; left-justified, blank filled

N = Numeric; right justified, zero filled, unsigned

Do not include decimal point in fields containing dollars and cents

5. Appendix

5.1 Appendix A – Example of Proper Record Sequence for File

A file should contain one type “A” record followed by one type “B” record that contains information about the transmitter and the type of media.

WorkForce West Virginia

Software Specifications and Edits for Quarterly Unemployment Insurance Wage Reporting

Each employer account reported should have one type “E” record with the employer information, a type “S” record for each employee, and a type “T” record with totals for the employer account in the type “E” record.

The final record in the file should be one type “F” record with totals for the entire file.

The example below shows one employer reported on the file.

<u>RECORD TYPE</u>	<u>CODE</u>	<u>NUMBER REQUIRED</u>
Transmitter	“A”	One record Authorization
“B”	One record Employer	“E” One record
Employee	“S”	One or more records
Total	“T”	One record
Final	“F”	One record

The next example shows three employers reported on the file.

<u>RECORD TYPE</u>	<u>CODE</u>	<u>NUMBER REQUIRED</u>
Transmitter	“A”	One record Authorization
“B”	One record	Authorization “B” One record
Employer	“E”	One record (Employer 1)
Employee	“S”	One or more records
Total	“T”	One record
Employer	“E”	One record (Employer 2)
Employee	“S”	One or more records
Total	“T”	One record
Employer	“E”	One record (Employer 3)
Employee	“S”	One or more records
Total	“T”	One record
Final	“F”	One record