

**Policy 1224.1: Accounting Procedures Manual for the Public Schools in the State of West Virginia**

**Comment Log**

*May 11, 2012 – June 11, 2012*

Action                      Type  
 N: No Response            - Negative  
 NA: Not Accepted        + Positive  
 A: Accepted                o Neutral

<b>Date</b>	<b>Individual/Organization</b>	<b>Comments</b>	<b>Action/ Type</b>	<b>Rationale</b>
		<b>§126-2-1. General.</b>		
		<b>§126-2-2. Incorporation by Reference</b>		
		<b>Accounting Procedures Manual for the Public Schools in the State of West Virginia</b>		
06-11	Ben Cummings Director Roane-Jackson Technical	Public Comments for WVDE Policy 1224.1 Accounting Procedures Manual for the Public Schools in West Virginia	NA/-	Remitting tuition on a monthly basis, along with a reconciliation of the tuition to the course registration is

<p>Center Leroy WV</p>	<p>Section 1-25 page 16 – Tuition Remittance</p> <p>The specific proposed change I am concerned about is the requirement to remit these funds on a monthly basis. The monthly requirement is quite problematic when it comes to making refunds to students and appropriate agencies. Tuition never arrives in even uniform monthly amounts which will lead to a cash flow problem at the school level.</p> <p>Example:</p> <p>Currently our school remits all adult money to the fiscal agent two to four times per year. This allows the funds to remain in the school’s general fund until all refunds have been made to students, Pell, Veteran’s Administration, Workforce West Virginia, Higher Education Policy Commission, etc. Remitting funds monthly would make this nearly impossible without substantially more effort and paperwork on behalf of my financial secretary and the fiscal agent staff at Jackson County Board of Education.</p> <p>I would also note that submitting all money one month and then shorting the next to make appropriate refunds is not feasible. Tuition does not arrive uniformly month by month. For example, we may collect \$75,000 one month and almost none the next month because the vast majority of our students are receiving federal or state financial aid that usually is pulled down electronically or received by check in large chunks. Forwarding all tuition one month and then writing refunds the next would create a paperwork nightmare, thereby requiring the fiscal agent to send money back to the school account that</p>	<p>a good financial internal control. The control ensures that tuition is remitted for all students in a course during the first few sessions rather than near to the completion of the course, thus helping to prevent students completing the course without having paid the tuition. The majority of individual school financial information is reported on a monthly basis, so this policy would make tuition remittance consistent with the financial reporting intervals already in place. The policy provides clear guidance on refunds to students and allows for two options to accomplish the refunds. No changes to the policy are recommended as a result of the comments that were received.</p>
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		<p>we just sent to them the month before. In my opinion, it makes considerably more sense for the school to hold funds until all refunds have been handled. This makes everyone's life simpler and we still remit all funds throughout the year for adult full-time and adult part-time classes to the fiscal agent, just like we always have.</p> <p>I am unsure why this monthly remittal is being proposed, although it has been suggested that some counties may not have been using adult funds correctly. If that is the case – shame on them. Hold the offender(s) responsible and leave everyone else alone.</p> <p>From a practical standpoint I know that every dime of adult full-time and adult part-time tuition we have ever collected at Roane-Jackson has and will always continue to flow to the fiscal agent just as the code requires. The code makes sense, however the proposed change to policy to require monthly remittance makes the life of several individuals unduly laborious when they already have plenty to do. West Virginia just completed an efficiency audit of the public school system that basically determined that we are overly regulated. This proposed change is more of the same if it is approved as currently written.</p> <p>My suggestion is that if this proposed change is to insure that State Code 18-5-19b is being met then simply add a line that says: "All tuition collected for adult education classes and programs shall be remitted to the county board of education on an annual basis." This simple statement added to the</p>		
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		<p>manual reflects what the current code says on this matter and leaves schools and counties some flexibility on the how remittance takes place.</p> <p>Sincerely, Ben Cummings Director Roane-Jackson Technical Center</p>		
06-11	<p>Michael Cutright Director Fred W. Eberle Technical Center Buckhannon WV</p>	<p>Public Comments for WVDE Policy 1224.1 Accounting Procedures Manual for the Public Schools in West Virginia</p> <p>Section 1-25 page 16 – Tuition Remittance</p> <p>The specific proposed change I am concerned about is the requirement to remit these funds on a monthly basis. The monthly requirement is quite problematic when it comes to making refunds to students and appropriate agencies. Tuition never arrives in even uniform monthly amounts which will lead to a cash flow problem at the school level. The process is very time consuming.</p> <p>Example:</p> <p>Currently our school remits all adult money to the fiscal agent every two months. This allows the funds to remain in the school’s general fund until all refunds have been made to students, Pell, Veteran’s Administration, Workforce West Virginia, Higher Education Policy Commission, etc. Remitting funds monthly would make this</p>	NA/-	<p>Remitting tuition on a monthly basis, along with a reconciliation of the tuition to the course registration is a good financial internal control. The control ensures that tuition is remitted for all students in a course during the first few sessions rather than near to the completion of the course, thus helping to prevent students completing the course without having paid the tuition. The majority of individual school financial information is reported on a monthly basis, so this policy would make tuition remittance consistent with the financial reporting intervals already in place. The policy provides clear</p>

		<p>nearly impossible without substantially more effort and paperwork on behalf of my financial secretary and the fiscal agent staff at Upshur County Board of Education.</p> <p>I would also note that submitting all money one month and then shorting the next to make appropriate refunds is not feasible. Tuition does not arrive uniformly month by month. For example, we may collect \$90,000 one month and almost none the next month because the vast majority of our students are receiving federal or state financial aid that usually is pulled down electronically or received by check in large chunks. Forwarding all tuition one month and then writing refunds the next would create a paperwork nightmare, thereby requiring the fiscal agent to send money back to the school account that we just sent to them the month before. In my opinion, it makes considerably more sense for the school to hold funds until all refunds have been handled. This makes everyone's life simpler and we still remit all funds throughout the year for adult full-time and adult part-time classes to the fiscal agent, just like we always have.</p> <p>I am unsure why this monthly remittal is being proposed, although it has been suggested that some counties may not have been using adult funds correctly. As a teacher I never punished the whole class because of the actions of one student. Hold the offender(s) responsible and leave</p>	<p>guidance on refunds to students and allows for two options to accomplish the refunds. No changes to the policy are recommended as a result of the comments that were received.</p>
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		<p>everyone else alone.</p> <p>From a practical standpoint I know that every dime of adult full-time and adult part-time tuition we collect at Fred Eberle Technical Center will continue to flow to the fiscal agent just as the code requires. The code makes sense, however the proposed change to policy to require monthly remittance makes the life of several individuals unduly laborious when they already have plenty to do. West Virginia just completed an efficiency audit of the public school system that basically determined that we are overly regulated. This proposed change is more of the same if it is approved as currently written.</p> <p>My suggestion is that if this proposed change is to insure that State Code 18-5-19b is being met then simply add a line that says: "All tuition collected for adult education classes and programs shall be remitted to the county board of education on an annual basis." This simple statement added to the manual reflects what the current code says on this matter and leaves schools and counties some flexibility on the how remittance takes place.</p> <p>Sincerely, Michael Cutright, Ed. D. Director Fred W. Eberle Technical Center</p>		
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-----Original Message-----

From: Nobody [mailto:nobody@kryten.wvnet.edu]

Sent: Monday, June 11, 2012 11:00 AM

To: [awillard@access.k12.wv.us](mailto:awillard@access.k12.wv.us)

Subject: Comment Received for Policy 1224.1 (2012-06-11 11:00:20)

[fibanez@wvde.state.wv.us](mailto:fibanez@wvde.state.wv.us)

Please save this email in a "Comments Received Online" folder.  
Your folder will be a backup. All comments are saved in our database.  
The Complete Comments Report from the database can be found here:  
<http://wvde.state.wv.us/r.html?id=03aa559c473eb48cbb028858c070645d>  
This is an encrypted URL. Please Bookmark it.

Comment Received for Policy 1224.1

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Name: Ben Cummings  
Organization: Roane-Jackson Technical Center  
Title: Director  
City/State: Leroy, WV  
Role: Superintendent  
Posted: 2012-06-11 11:00:20  
Posted from IP:

Comments for section Manual Accounting Procedures Manual for the Public Schools in the State of West Virginia

Public Comments for WVDE Policy 1224.1 Accounting Procedures Manual for the Public Schools in West Virginia  
Section 1-25 page 16 - Tuition RemittancernrnThe specific proposed change I am concerned about is the requirement to remit these funds on a monthly basis. The monthly requirement is quite problematic when it comes to making refunds to students and appropriate agencies. Tuition never arrives in even uniform monthly amounts which will lead to a cash flow problem at the school level.  
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-----Original Message-----

From: Nobody [mailto:nobody@kryten.wvnet.edu]

Sent: Monday, June 11, 2012 2:48 PM

To: [awillard@access.k12.wv.us](mailto:awillard@access.k12.wv.us)

Subject: Comment Received for Policy 1224.1 (2012-06-11 14:47:46)

[fibanez@wvde.state.wv.us](mailto:fibanez@wvde.state.wv.us)

Please save this email in a "Comments Received Online" folder. Your folder will be a backup. All comments are saved in our database. The Complete Comments Report from the database can be found here: <http://wvde.state.wv.us/r.html?id=03aa559c473eb48cbb028858c070645d> This is an encrypted URL. Please Bookmark it.

Comment Received for Policy 1224.1

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Name: Michael Cutright  
Organization: Fred W. Eberle Technical Center  
Title: Director  
City/State: Buckhannon, WV  
Role: Principal  
Posted: 2012-06-11 14:47:46  
Posted from IP:

Comments for section Manual Accounting Procedures Manual for the Public Schools in the State of West Virginia

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Sincerely,  
Michael Cutright, Ed.  
D. Director  
Fred W. Eberle Technical Center