Request for Proposal
for
A New Line of Business Solution

West Virginia Consolidated Public Retirement Board

RFP CPR12026

APPENDIX E

EXHIBITS

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EXH 1 GLOSSARY OF TERMS COMMONLY USED AT WVCPRB

There are a number of terms that WVCPRB uses that may be specific to WVCPRB instead of to the public retirement administration industry as a whole. Throughout the RFP, WVCPRB has attempted to avoid the use of WVCPRB-specific jargon as much as possible. Nevertheless, some usage may have crept into this document. Below we provide a glossary of some of those terms:

90 day cure period – The time allotted for a member who is in default on a loan to catch up the payments to meet the original amortization schedule. It is defined by IRS regulation as the first full calendar quarter after the default occurs

ACD – Automatic Call Distribution

Account Closeout – An event which occurs at the completion of a retirement to ensure that all accounts are closed and records and general ledger entries are updated.

Accounts Payable Beneficiary (APB) – Accounts set up to collect and hold payments due (e.g., beneficiary(ies), or non-members who cannot be located). Disbursements are made from this account when the party(ies) is/are found.

Account Status Report or Tab Run – The monthly report of financial activity from the State Auditor's Office – The WV state equivalent of a bank statement.

Accrued Benefit – The Single Life Allowance (Option 0) calculation based on service credit and final average salary, to date, or for a specified past date or period.

Active Member – A member who is either currently being reported (i.e., within the last three months); a non-terminated vested member; or a non-vested member off all public payrolls for less than seven years who has not withdrawn his/her contributions.

API - Application Programming Interface

Authorized Third Parties (other third parties) – Allowing authority of other than employees of the WVCPRB with specific permission to make transactions.

BAFO (Best and Final Offer) – See Section 5.7 of the RFP for discussion of the best and final offer process

Bluezone – a term commonly used by WVCPRB staff to refer to the system's mainframe systems. The term actually is the name of the desktop software used to access the mainframe

Cash Receipts – CPRB cash receipts consist of checks, cashier's checks and money orders only. We do not accept cash payments.

COLA (Cost of Living Adjustment) – Annual increases in pension benefits to retirees who meet certain criteria. Applies only to DPSA. These are included in the in July payment.

CRM (Customer Relationship Management) – In the context of public retirement, refers to the ability to organize and manage member, retiree, employer and third-party information and interactions

DB (Defined Benefit) Plan – A retirement plan that is funded by contributions made by the employee and sometimes matched by the employer. The ultimate value of the plan will be based on these contributions and on the return of the investments chosen by the plan investment management board (IMB) plus any levies from the legislature. At retirement, based on the selection of options, members receive a fixed (defined) lump sum or monthly annuity.

DC (Defined Contribution) Plan – A retirement plan that is funded by contributions made by the employee. The ultimate value of the plan will be based on these contributions and on the return of the investments chosen by the plan participant. At retirement, members take distributions from their account until it is depleted.

Deemed – A term used in regard to retirement loans when a member has defaulted (see default) on a loan and failed to catch up payments within the 90 day cure period (see 90 day cure period), therefore the loan has been reported to the IRS as a deemed distribution

Deemed Loan – A loan with missed payments in which the member has been notified at the end of each quarter (March 31st, June 30th, September 30th,December 31st) that they have missed a payment on their loan within the prior 3 month period and that they have until the end of the next quarter to bring loan payments current. If payments are not brought current at the end of the next quarter then the unpaid loan balance at that time is reported to IRS and the member is issued a 1099R and member is notified via letter that they will receive the 1099R at the beginning of the following year and will be responsible for taxes and penalties on the unpaid balance

Default – A term used in regard to retirement loans in which a member has failed to make a scheduled payment within the month it was due

Director of Testing (or equivalent) - Position with the responsibility and authority to ensure code/application testing is accurate and complete.

DRP (Disaster Recovery Plan) – The process, policies and procedures adopted by WVCPRB to restore operations critical to the resumption of business, including regaining access to data (records, hardware, software, etc.), communications (incoming, outgoing, toll-free, fax, etc.), workspace, and other business processes after a natural or human-induced disaster

Document Type (as used by Scanning & Imaging) – The specific type of document within a Document Category. For example, “birth certificate” and “Social Security card” are document types within the “Vitals” category.

DOA – Department of Administration (the division of the West Virginia state executive branch within which the WVCPRB is administered)

DPSA – State Police Plan A

DPSB – State Police Plan B

DROP (Deferred Retirement Option Plan) – A supplemental benefit program available to certain members who are eligible to retire, but agree to defer their retirement and continue working for a specified period of time. When members terminate employment, normal monthly pension payments begin and the DROP funds that accumulated during the deferral become available to the former DROP participant.

DSRS – Deputy Sheriff Retirement System

Enterprise Content Management (ECM) – WVCPRB has chosen to collect under the single ECM heading all of the technologies that will be used in the management of electronic content (including some (Correspondence Management) that are not found in the traditional definition of ECM including correspondence management, imaging, paper and electronic forms (eForms) and the web, and print on demand..

ED – the annual reconciliation of TRS contributions paid each month to TRS to the detailed wage and contribution information by employee provided annually

EE (Employee) – usually refers to contributions made by the member on his or her own behalf

Employer Reports – Reports submitted to WVCPRB by participating employers that detail their employees’ (who are members of WVCPRB administered retirement system) salary and service data as well as contribution, arrears and loan payment information, if applicable.

EMS – See EMSRS

EMSRS – Emergency Medical Services Retirement System

EPICS – Employee Payroll Information Control System, the statewide computer system maintained by the WV State Auditor’s Office (WVSAO) that is used for state personnel payroll processing and tracking. Much of the PERS state data receive at WVCPRB comes from EPICS.

ER (Employer) – usually refers to contributions made by the employer on behalf of the member

Estimate Beneficiary – The individual designated by the member to be used in the calculation of option amounts in a retirement estimate calculation.

FIMS – Financial Information Management System, the statewide accounting system used for the processing of all State of West Virginia financial transactions. It is maintained by the West Virginia Office of Technology

Final Average Salary (FAS) – The average earnings during a specified number of consecutive years of credited service where earnings were the highest and used to calculate pensions

Freedom of Information Law (FOIL) (FOIA) – A law (Chapter 29B, Article 1, Public Officers Law) requiring access to public records be made available to members of the public, upon request

GP – Microsoft Dynamics (formerly Great Plains) Financial System

Grandfathered Loans – Loans that were in default before the current default and deemed rules were applied

Gross to Net Pension Benefits – Pension benefits formula designed to equal a specific percentage of pre-retirement earnings.

ICA – Insurance Carrier Agreement

IMB – West Virginia Investment Management Board. A quasi-state agency, responsible for investing the funds accumulated in the WV DB plans

Inactive Members – Members whose salary and service credit information has not been reported to the Retirement System in three or more months. They may have:

- Less than five years of service credit, are not vested, and their membership will terminate by law if they do not return to covered employment within seven years
- At least five but fewer than 10 years of service credit and are vested but are eligible to waive their vested status, terminate their membership and receive a refund of their contributions upon terminating all covered employment
- 10 or more years of service credit and cannot waive their vested status.

Investment in Contract (IIC) – That portion of a member's contributions on which taxes have already been paid.

IT – Information Technology, the term used in house to refer to the programmers, desktop support, and imaging staff

Lapsed Time (Elapsed Time) – Time between the beginning and ending dates of service.

Level Income Option - An increased annuity payable monthly to the member until the member attains Social Security Retirement Age. After Social Security Retirement Age, the benefit is reduced by the estimated Primary Insurance Amount determined at retirement. The reduced benefit is payable monthly for the remaining lifetime of the member. There are no death benefits under this option.

Loan – Members of the TRS plan who were members and made contributions to the plans prior to July 1, 2005 may borrow against their own contributions. Applies to TRS and DSRS only.

Life Event – Any major event, including age milestones such as attaining age 55, between the time a member joins the Retirement System and the time payments are made to the beneficiary. (e.g., taking a loan, naming a beneficiary, purchasing service credit, requesting an estimate, applying for retirement).

Loan Offset: – The amount of an outstanding loan balance deducted from existing contributions prior to calculating members annuity at retirement

Loans 2 – Special loans that were given to members who transferred from TDC to TRS, as part of a one time opportunity to transfer. These loans were used to purchase service credit.

Local Government – Counties, public authorities, municipalities, and school districts that participate in WVCPRB.

LTHS (Less Than Honorable Service) – A term used to describe those members who have committed a crime as part of their covered service under the retirement system and whose benefits may therefore be terminated. WV Code 5-10A-2 defines LTHS as follows. "Less than honorable service" means:

(1) Impeachment and conviction of a participant or former participant under the provisions of section nine, article four of the Constitution of West Virginia, except for a misdemeanor;

(2) Conviction of a participant or former participant of a felony for conduct related to his or her office or employment which he or she committed while holding the office or during the employment; or

(3) Conduct of a participant or former participant which constitutes all of the elements of a crime described in either subdivision (1) or (2) of this subsection but for which the participant or former participant was not convicted because:

(i) Having been indicted or having been charged in an information for the crime, he or she made a plea bargaining agreement pursuant to which he or she pleaded guilty to or *nolo contendere* to a lesser crime: *Provided,* That the lesser crime is a felony containing all the elements described in subdivision (1) or (2) of this subsection; or

(ii) Having been indicted or having been charged in an information for the crime, he or she was granted immunity from prosecution for the crime.

Mandated Payee – An individual or entity to whom Qualified Domestic Relations Orders, support orders, IRS and bankruptcy liens, and other court orders or similar documents require distributions (e.g., alternate payees, Support Collection Units, bankruptcy trustees)

Maximum Option – Single Life Allowance (Option 0).

Member – A person who has joined the Retirement System.

Member Annual Statement (MAS) – An annual publication of individualized member information provided to members.

MPFRS – Municipal Police Officer and Firefighter Retirement System

ODBC – Open Database Connectivity provides a standard software interface for accessing database management systems (DBMS). The designers of ODBC aimed to make it independent of programming languages, database systems, and operating systems

Option – A type of retirement payment chosen by a member at retirement. There are several standard options available from which to choose (e.g., Maximum, Option 1, Option 2, Option 3, etc.) and are based on tier of membership. These options, i.e., “Option 1” have different meanings depending on membership plan.

Ordinary Death Beneficiary (Member Beneficiary) – The persons(s) designated to receive a benefit upon the member’s death before retirement.

“Original” Pre-split Employer – Refers to the employer of a given member prior to the time the member was employed with a different, and/or additional employer.

Participating Employers – Any public employer within the State of West Virginia who has elected to participate in one of the retirement plans administered by the WVCPRB to provide retirement benefits to their employees.

Pension Beneficiary – The person(s) designated to receive a benefit upon the death of the pensioner under the provisions of the option elected at the time of the pensioner’s retirement.

PEIA (Public Employees Insurance Agency) – The West Virginia state agency that administers the health and life insurance coverage for all state workers as well as the insurance for most county and local governmental entities within the state.

PERS – Public Employee Retirement System

Personal Information – Any information, irrespective of the physical form or technology used to maintain such information, concerning a natural person which, because of name, number, symbol, mark or other identifier, can be used to identify such natural person.

PEZBook – A monthly report of annuity payments maintained on WVCPRB's imaging system and searchable by SSN or name. This is the only record we maintain of the individual annuity payments

Plan Adoptions/Plan Changes – Benefit plans are adopted by employers and made available for employees to elect based on specific criteria.

Pop-Up/Joint Allowance (Full or Half) – Two of the retirement options available to retiring members in all tiers. Each provides a reduced lifetime benefit; however, upon the retiree's death, depending on which option was selected, the same monthly benefit or one-half of the monthly benefit (without COLA) is paid to the designated pension beneficiary. If the beneficiary predeceases the retiree, the retiree's monthly benefit may increase provided the member requests the adjustment ("pop-up") to the amount payable under the Single Life Allowance (maximum benefit) and continue until the retiree's death.

Prior Service credit – Service credit with a participating employer before the employer elected to participate in the Retirement System. This service credit may be credited if purchased, or is free, depending on the member's current tier status.

Private Information – Personal information in combination with any one or more of the following: Social Security Number; driver's license number or non-driver identification card number; or account number, credit card or debit card number, in combination with security code, access code or password that would permit access to an individual's financial account.

Production Run – A batch event run in the production region.

PSO – Public Safety Officer

QDRO (Qualified Domestic Relations Order) – Legal document that identifies a third party to whom the courts have awarded a portion of those benefits due to a plan participant at his or her retirement

Required Contributions – Contributions mandated by law (for example, NNN percent salary contributions made by PERS members).

RESA – Regional Education Service Agency, an agency that is controlled by the State Board of Education and serves multiple county boards of education. West Virginia has eight RESAs serving 55 counties

RESA A, B & C – not to be confused with the above RESAs these are the interface programs that pull data from WVEIS to the loan system

Retiree Annual Statement (RAS) – An annual publication of individualized retiree information provided to retirees.

Retiree ENOD – Retiree Electronic Notice of Deposit – A web based system maintained by the SAO that allows retirees to view and print their direct deposit "pay stub" on line as well as their yearend 1099R

Return to Work – The time when a retiree returns to work after retiring and may require restoration of membership or is covered by various sections of the Retirement and Social Security Law which regulate post-retirement earnings.

Required Minimum Distribution (RMD) – The distribution of an initial payment of benefits from a taxed deferred annuity before a member reaches 70 ½ years of age.

RFP (Request For Proposal) – A formal bid document issued by the West Virginia Purchasing Division

Rolled-up Number (Regarding Bank Reconciliation) – Represents such numbers as multiple pension figures, loan figures and other disbursements that are not entered into the general ledger in detail. For example, Account 1110-0 gets a "rolled-up" figure entered on the last business day of the month that represents many thousands of individual net pension check amounts.

SAO – State Auditor's Office

School Aid – A contributions made by the State to the TRS and TDC systems to subsidize a portion of the ER contributions to those systems.

Service, Service Credit – Credit a member receives for paid public employment with a participating employer of the Retirement System. Members can also receive credit for certain other (e.g., military) service.

Snowbird – Term used in reference to retirees who travel south for the winter, returning north in the spring – and resulting in multiple address changes

Special Plans – Retirement plans available to certain members whose employer adopts and, if required, members elect. These plans usually provide a better benefit than otherwise available with the regular retirement plan ("fall backs"). Retirement eligibility is based on title and completion of a specified number of years of service credit.

State Employers and Non-State Employers – Two major components of WVCPRB's employer participation which includes State agencies and authorities; and non-State (local government) which includes counties, cities, towns, villages and county school districts.

STO – State Treasurer's Office

Student Status, Student – In reference to accidental death benefits, a statutory beneficiary enrolled in an accredited institution of higher education for at least 12 semester hours per semester of not less than 15 weeks, inclusive of examination periods; or eight semester hours a quarter; or in programs not organized on a semester or quarterly basis, at least 24 semester hours for an academic year of not more than 12 months or the equivalent, as determined by the Commissioner of Education.

TDC – Teachers Defined Contribution Retirement System

Ten Year Certain (formerly Option E) – an option under TRS that pays a monthly retirement benefit for ten years only

TRS – Teachers Retirement System

User – WVCPRB staff member

Windows of Eligibility – Certain retirement plans have an open period, that once passed is then closed (e.g., Retirement Incentive Plan legislation, certain special plans).

Withdrawn Members – Members whose membership was voluntarily terminated as allowed by the Retirement and Social Security Law in certain situations after terminating all covered employment; or whose membership was terminated by law after they have left all covered employment without attaining vested status. These terminated members are classified as being fully "withdrawn" when all contributions have been refunded.

WVEIS (West Virginia Education Information System) – A computer system developed and maintained by the State Department of Education and used by all 55 county board of education for accounting and reporting purposes. TDC and TRS contributions and TRS loan payment data is pulled from WVEIS into WVCPRB's systems

WVFIMS – West Virginia Financial Information Management System (see FIMS)

WVOT (West Virginia Office of Technology) – The State organization responsible for housing and assisting in the administration of applications such as WVCPRB's new Pension Administration System.

EXH 2 SAMPLE OF NON-DISCLOSURE DOCUMENT

The Non-Disclosure Agreement that vendors will be required to sign as a condition of receiving a copy of the WVCPRB Disaster Recovery Plan at the mandatory pre-bid conference is below.

Consolidated Public Retirement Board
Confidentiality and Non-disclosure Statement

Protecting confidentiality and understanding the sensitive nature of information recorded at CPRB becomes the responsibility of every employee. We must strictly adhere to a policy of non-disclosure of any information relating to our clients and each employee must sign and abide by this confidentiality statement.

At no time, shall an employee of the Consolidated Public Retirement Board distribute personal information regarding any client of this agency unless specifically requested by the client in written form or a subpoena. The only exception would be distribution of data to a fellow employee for the performance of his/her duties, <u>vendors, auditors or other entities who have signed a CPRB Confidentiality Agreement</u>. This personal information includes, but is not limited to, client or employee salaries, medical history, pension specific information, addresses, banking information, telephone numbers or active status.
Any disregard or violation of this policy becomes grounds for disciplinary action, up to and including dismissal.

"I, ___________________________________ completely understand the sensitive nature and the confidentiality of the client/employee information stored at the West Virginia Consolidated Public Retirement Board. I therefore acknowledge and agree that all client/employee information and any other related data is “confidential information” and I therefore agree not to permit distribution of this information to any person (other than fellow employees who require this information for the performance of their duties or per subpoena). I understand that if at any time, I am approached by an outside agency or media representative that I shall direct their queries to the Executive Director or his/her designee. If I violate any of these described tenants, I understand that I will suffer disciplinary action at the discretion of the CPRB governing authorities.”

Print Name: ____

Signature: ____________________________________ Date: _________________

Copies:
Employee File
Employee

EXH 3 WEST VIRGINIA VENDOR PREFERENCE CERTIFICATE

Rev. 09/08

State of West Virginia

VENDOR PREFERENCE CERTIFICATE

Certification and application* is hereby made for Preference in accordance with ***West Virginia Code***, §5A-3-37. (Does not apply to construction contracts). ***West Virginia Code***, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the ***West Virginia Code***. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

1. Application is made for 2.5% resident vendor preference for the reason checked:

____ Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or,**

____ Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or,**

____ Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; **or,**

2. Application is made for 2.5% resident vendor preference for the reason checked:

____ Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or,**

3. Application is made for 2.5% resident vendor preference for the reason checked:

____ Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or,**

4. Application is made for 5% resident vendor preference for the reason checked:

____ Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; **or,**

5. Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:

____ Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; **or,**

6. Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:

____ Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Under penalty of law for false swearing (West Virginia Code, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: ________________________ **Signed:** ________________________

Date: ________________________ **Title:** ________________________

**Check any combination of preference consideration(s) indicated above, which you are entitled to receive.*

EXH 4 BUILDING ACCESS POLICY

There are policies for building access for both the CPRB building and the Capitol Complex.

4.1 CPRB

Proximity cards for CPRB employees are issued upon hiring enabling employees and temporary employees to be able to enter and move throughout the building. Each employee is to scan his or her access card upon entry to the building. The employee cannot allow someone to enter the door behind them, if this employee has not scanned their card. IT maintains the building log in and log out records and reports are available to Management upon request from IT. The Office Manager periodically reviews the reports for signs of misuse and will report any discrepancies to the employee's manager/ supervisor. If a proximity card is misplaced or lost, it must be reported to IT immediately so the card can be deactivated and a new card issued to the employee. There is a $10.00 non-refundable replacement fee for a lost proximity card, payable by check to CPRB from the employee.

No door is to be propped open or otherwise rendered to allow a non-authorized person access to the building. Any employee who violates this provision shall be subject to disciplinary action, up to and including dismissal, and may be subject to arrest and criminal prosecution.

When an employee leaves employment with CPRB, the employee must surrender their ID and proximity card to their Manager.

4.2 CAPITOL COMPLEX

(This policy applies only to employees whose job requires them to have regular access to the Capitol Complex)

Employee Access - Any employee, by using his or her proximity card, will normally be able to freely enter, without being subject to security screening, the specific Capitol Complex building(s) authorized by his or her employer on the specific days and during the specific hours authorized by his or her employer. Any employee wishing to enter any Capitol Complex building(s) on day(s) or at times not authorized by his or her employer, shall be subject to the same security screening as a visitor. Each employee is to scan his or her access card upon entry to the building. The employee cannot allow someone to enter the door behind them, if this employee has not scanned their card. The Office of Protective Services maintains building log-in, log-out records for each employee. At any time CPRB can retrieve these records from Protective Services for review.

Door Security - When exiting a Capitol Complex building through a doorway other than a proximity card-activated door, such as a fire escape door, employees are responsible for ensuring the door closes securely behind them. No door is to be propped open or otherwise rendered to allow a non-authorized person access to a Capitol Complex building. Any employee who violates this provision shall be subject to disciplinary action, up to and including dismissal, and may be subject to arrest and criminal prosecution.

Separating Employees - When any employee leaves employment with an agency, he or she shall surrender to his or her immediate supervisor, his or her State-issued proximity card and his or her State-issued ID Badge. If the employee is transferring within the same building, new cards with new profiles should be issued by the new agency. Any departing employee who fails to surrender his or her ID Badge or proximity card, or both when required, to his or her employer shall be subject to civil action in a court of competent jurisdiction for the recovery of such State property.

4.3 CHARGE FOR LOSS OF CARD

There is a $20.00 non-refundable replacement charge for a lost proximity card.

EXH 5 VISITOR COMPUTER ACCESS POLICY

CPRB allows internet access (but not to WVCPRB servers) to visitors via a wireless access points in the first floor large conference room and second floor foyer. Trusted visitors with wireless capability are permitted access by a member of WVCPRB IT staff who must establish the connection and provide the password.

The access points were provided and configured for security (it does not broadcast its WEP, it uses encrypted data, and it is password protected) by the West Virginia Office of Technology.

Alternatively, some visitors are allowed to plug a USB drive containing a presentation or data into the conference room PC. All visitors access the CPRB network must agree to abide by and sign the following CPRB Network Access Policy.

Consolidated Public Retirement Board
Network Access Policy

Protecting confidentiality and understanding the sensitive nature of information recorded at the Consolidated Public Retirement Board (CPRB) becomes the responsibility of every person. We must strictly adhere to a policy of non-disclosure of any information relating to our clients, and every person working inside of our office must sign and abide by this policy.

Any person or vendor working inside CPRB and obtaining a connection to the CPRB network either by wired or wireless connection via laptop, tablet or notebook must have the latest updates for their virus software installed and activated for regular scans to assure complete protection. This protection must include tools and procedures necessary to prevent major and widespread damage to laptops/notebooks which are either physically or remotely connected to the CPRB network. Also, laptop encryption is preferred.

Additional removable media or devices such as flash drives, CD's, PDA's, cellular telephones or any other technology containing a processor and/or memory are not allowed for use at CPRB. No data is to be copied and taken off CPRB premise nor is any data or application to be loaded while connected to the CPRB network.

CPRB reserves the right to refuse network connectivity for any portable device including laptop, when not in compliance with this policy.

INDEMNITY AND INSURANCE:
Section 6.01: Indemnification of CPRB, user shall indemnify and defend CPRB , and its agents and employees, and save it and them harmless from and against all claims, suits, actions, damages, judgments, liabilities, fines and expenses of every kind and nature for loss of life, personal injury or damage to property or business occurring from use of this service and resulting from the negligence or other fault of User, its employees, agents, servants, invitees, licensees or as a result of the failure of User to perform its obligations under this agreement. If any such proceeding is brought against CPRB, or its agents or employees, the user covenants and agrees, if requested by CPRB, to defend such proceeding at its sole cost, including reasonable attorneys' fees.

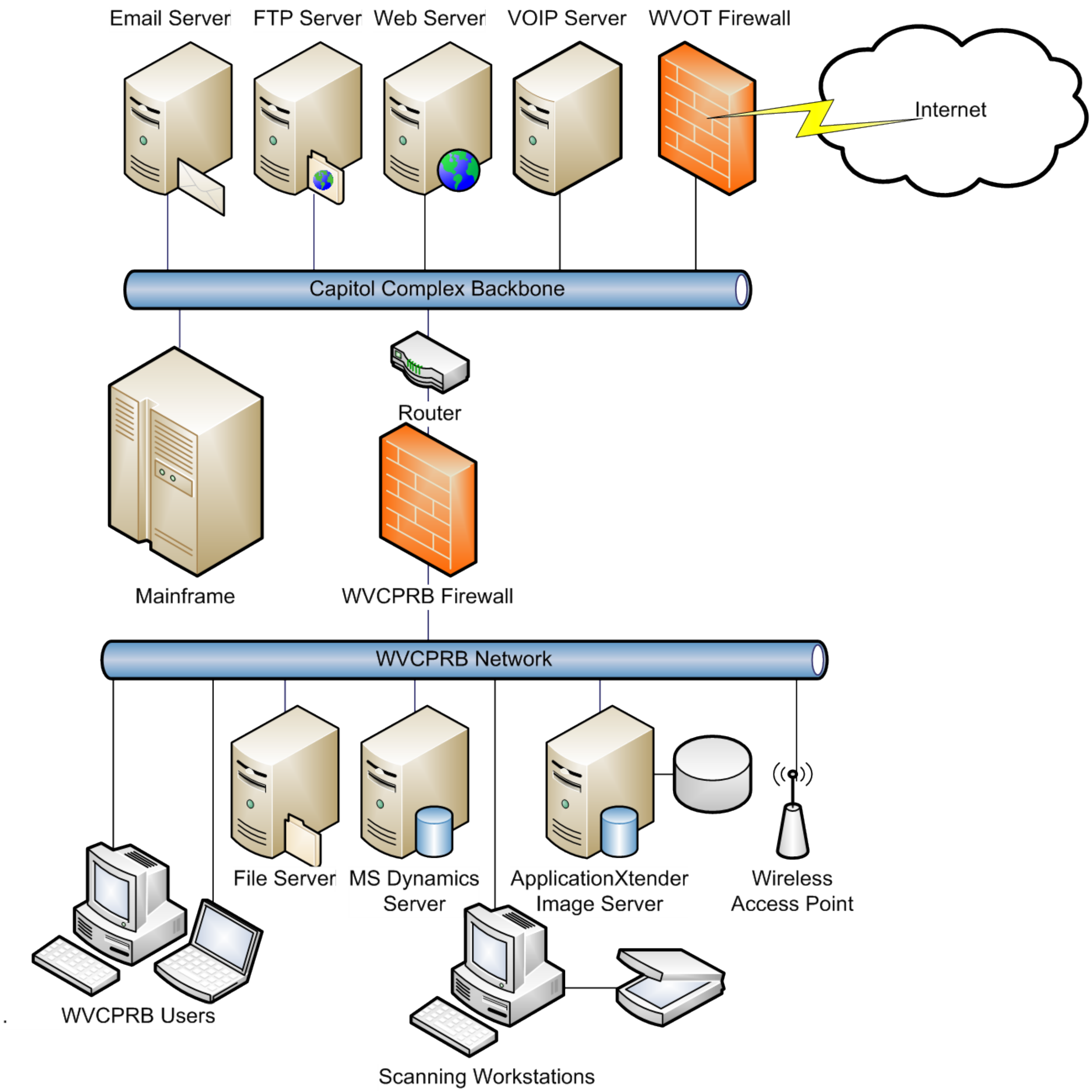
Signature:____

Date:____

EXH 6 NETWORK INFRASTRUCTURE DIAGRAM

The network infrastructure diagram appears below

Figure 1 WVCPRB Network Infrastructure Diagram



EXH 7 CURRENT CHART OF ACCOUNTS

Below is the Chart of Accounts for WVCPRB, as implemented in the MS Dynamics system:

Table 1 WVCPRB's Current Chart of Accounts

NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION
Expense Fund		
1.	10200000	Cash
2.	12100000	Administrative Fees Receivable
3.	12200000	Miscellaneous Revenue Receivable
4.	13000000	Capital Assets - Software
5.	13050000	Accumulated Depreciation - Capital Assets - Software
6.	20100000	Administrative Expenses Payable
7.	20200000	Compensated Absences
8.	20300000	OPEB Liability
9.	20400000	Personal Services Payable
10.	30000000	Fund Balance
11.	42120201	Administrative Fees - TRS
12.	42120202	Administrative Fees - PERS
13.	42120203	Administrative Fees - JRS
14.	42120204	Administrative Fees - DPS-A
15.	42120205	Administrative Fees - DPS-B
16.	42120206	Administrative Fees - DSRS
17.	42120207	Administrative Fees - TDC
18.	42120208	Administrative Fees - EMS
19.	42120209	Administrative Fees - MPOF
20.	42120696	Miscellaneous Income
21.	42120697	TDC to TRS Appropriation Revenue
22.	42120999	Non-Operating Revenue OPEB
23.	52120000	Compensated Absences
24.	52120001	Personal Services
25.	52120004	Increment

NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION
26.	52120010	Personnel Fees
27.	52120011	Social Security Matching
28.	52120012	PEIA Insurance
29.	52120014	Workers Compensation
30.	52120015	Unemployment Compensation
31.	52120016	Retirement
32.	52120020	Office Expenses
33.	52120021	Printing and Binding
34.	52120022	Rental Expense
35.	52120023	Utilities
36.	52120024	Telecommunications
37.	52120029	Vehicle Rental
38.	52120030	Rentals - Machine & Miscellaneous
39.	52120031	Association Dues
40.	52120032	Fire Auto Bond Insurance
41.	52120035	Advertising and Promotional
42.	52120036	Vehicle Operating Expense
43.	52120038	Maintenance
44.	52120041	Cellular Service
45.	52120044	Energy Expense Motor Vehicle
46.	52120047	Energy Expense Utilities
47.	52120051	Miscellaneous
48.	52120054	Computer Supplies
49.	52120057	Legal Reimbursable Expenses
50.	52120058	Miscellaneous Equipment
51.	52120061	Office and Communication Equipment Repairs
52.	52120063	Building/Household Equipment Repairs
53.	52120064	Routine Maintenance of Buildings
54.	52120065	Vehicle Repairs
55.	52120066	Routine Maintenance of Grounds

Number	Account Number	Account Description
56.	52120070	Office and Communication Equipment
57.	52120078	Other Capital Equipment
58.	52120089	Bank Costs - Treasurer's Office
59.	52120110	PEIA Reserve Fund
60.	52120157	Leasehold Improvements
61.	52120160	WV OPEB Contributions
62.	52120170	Computer Equipment
63.	52120171	Computer Software
64.	52120301	Consulting Services
65.	52120302	Attorney General Fees
66.	52120303	Auditing & Accounting Services - Other
67.	52120304	Appeal Hearing Fees
68.	52120305	External Actuarial Services
69.	52120306	Auditing & Accounting Services - Financial Audit
70.	52120307	TDC Third Party Administrator
71.	52120308	Temporary Employment Services
72.	52120309	Investment Advisory Fees
73.	52120310	General Services - Craft Fees
74.	52120311	Lawsuit Filing Fees
75.	52120312	Employee Background Checks
76.	52120313	Auditing & Accounting Services - Dept of Admin
77.	52120314	Auditing & Accounting Service - Single Audit
78.	52120315	Security System Services
79.	52120316	Janitorial Services
80.	52120317	Hearing Officer Fees
81.	52120401	Travel - Board Members
82.	52120402	Travel - Outreach Officers
83.	52120403	Travel - Managers
84.	52120404	Travel - Staff
85.	52120405	Computer Services - IS&C

NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION
86.	52120406	Computer Services - IS&C Accounting
87.	52120407	Computer Services - Governors Office of Technology
88.	52120408	Computer Services - Auditors Office
89.	52120409	Computer Services - Telecommunications
90.	52120410	Hospitality - Board Meetings
91.	52120411	Hospitality - Seminars
92.	52120412	Training and Development - Board Members
93.	52120413	Training and Development - Managers
94.	52120414	Training and Development - Staff
95.	52120415	Postal and Freight - Annuities
96.	52120416	Postal and Freight - Express Services
97.	52120417	Postal and Freight - Central Mail
98.	52120418	Postal and Freight - 1099s
99.	52120419	Postal and Freight - Miscellaneous
100.	52120420	Legal Services - External
101.	52120421	Legal Services - Internal
102.	52120422	Legal Services - Court Ordered
103.	52120430	Books and Periodicals - State Code Books
104.	52120431	Books and Periodicals - CPRB Code Books
105.	52120432	Books and Periodicals - Other
106.	52120701	TRS Disability Exams
107.	52120702	PERS Disability Exams
108.	52120703	JRS Disability Exams
109.	52120704	DPS-A Disability Exams
110.	52120705	DPS-B Disability Exams
111.	52120706	DSRS Disability Exams
112.	52120707	TDC Disability Exams
113.	52120708	EMS Disability Exams
114.	52120999	Depreciation Expense

DSRS		
1.	10200000	Cash
2.	11200000	Investments
3.	12100000	Employee Contributions Receivable
4.	12200000	Employer Contributions Receivable
5.	12290000	Returned Checks Receivable
6.	12300000	Loans Receivable
7.	12400000	Miscellaneous Revenue Receivable
8.	12500000	Delinquency Fees Receivable
9.	12600000	Reinstatement Receivable
10.	12700000	Military Service – Employee Receivable
11.	12750000	Military Service – Employer Receivable
12.	12800000	Back Contributions – Employee Receivables
13.	12850000	Back Contributions – Employer Receivables
14.	12900000	Retroactive Service – Employee Receivable
15.	12950000	Retroactive Service – Employee Receivable
16.	20100000	Accrued Expenses Payable
17.	20200000	Annuities Payable
18.	20250000	Loan Refunds Payable
19.	20300000	Prepaid Expenses
20.	30000000	Fund Balance
21.	42150203	Transfer from PERS - Employee
22.	42150204	Transfer from PERS - Employer
23.	42150205	Stale Dated Check Revenue - Annuities
24.	42150206	Stale Dated Check Revenue - Withdrawals
25.	42150207	Stale Dated Check Revenue - Loans
26.	42150212	Military Service - Employer
27.	42150216	Military Service - Employee
28.	42150217	Back Pay - Employee Contributions
29.	42150218	Back Pay - Employer Contributions
30.	42150223	Retroactive Service - Employee

31.	42150224	Retroactive Service - Employer
32.	42150240	Miscellaneous Report Revenue
33.	42150260	Delinquency Fees on Contributions
34.	42150262	Delinquency Fees on Miscellaneous Fees
35.	42150502	Loan Payments
36.	42150504	Loan Interest
37.	42150523	Investment Earnings
38.	42150855	Employee Contributions
39.	42150856	Employer Contributions
40.	42150858	Reinstatements - Employee Contributions
41.	52150083	Scholarships
42.	52150117	Withdrawal of Contributions
43.	52150201	Administrative Fees
44.	52150202	Transfer to PERS - Employee
45.	52150401	Annuities
46.	52150405	Burial Benefits
47.	52150501	Loan Disbursements
48.	52150503	Loan Refunds
EMS		
1.	10200000	Cash
2.	11200000	Investments
3.	12100000	Employee Contributions Receivable
4.	12200000	Employer Contributions Receivable
5.	12500000	Delinquency Fees Receivable
6.	12600000	Retroactive Service Receivable
7.	12700000	Reinstate PERS Withdrawn Service
8.	12800000	Employer Error - Employee Receivable
9.	12850000	Employer Error - Employer Receivable
10.	20100000	Accrued Expenses Payable
11.	20200000	Annuities Payable
12.	20300000	Prepaid Expenses

13.	30000000	Fund Balance
14.	42615203	Transfer from PERS - Employee
15.	42615204	Transfer from PERS - Employer
16.	42615205	Stale Dated Check Revenue - Annuities
17.	42615206	Stale Dated Check Revenue - Withdrawals
18.	42615212	Military Service - Employer
19.	42615216	Military Service - Employee
20.	42615217	Back Pay - Employee Contributions
21.	42615218	Back Pay - Employer Contributions
22.	42615222	Employer Error - Employee Contributions
23.	42615223	Employer Error - Employer Contributions
24.	42615224	Retroactive Service - Employer
25.	42615240	Retroactive Service Purchase
26.	42615250	Transfer from PERS
27.	42615258	Transfers from PERS - EE Contributions
28.	42615259	Transfer from PERS - ER Contributions
29.	42615260	Interest on Delinquent Employee Contributions
30.	42615261	Interest on Delinquent Employer Contributions
31.	42615523	Investment Earnings
32.	42615855	Employee Contributions
33.	42615856	Employer Contributions
34.	42615858	Reinstatements - Employee Contributions
35.	52615117	Withdrawal of Contributions
36.	52615201	Administrative Fees
37.	52615255	Transfer to PERS
38.	52615116	Annuities
JRS		
1.	10200000	Cash
2.	11200000	Investments
3.	12100000	Employee Contributions Receivable
4.	12200000	Employer Contributions Receivable

5.	12290000	Returned Checks Receivable
6.	12500000	Delinquency Fees Receivable
7.	12600000	Military Service Receivable
8.	12700000	Back Contributions Receivable
9.	12800000	Employee Additional Contributions Receivable
10.	20100000	Accrued Expenses Payable
11.	20200000	Annuities Payable
12.	20300000	Prepaid Expenses
13.	30000000	Fund Balance
14.	42140202	Transfer from PERS - Employee
15.	42140203	Employer Contributions
16.	42140204	UAL Contributions
17.	42140205	Stale Dated Check Revenue - Annuities
18.	42140206	Stale Dated Check Revenue - Withdrawals
19.	42140210	Employee Contributions
20.	42140211	Employee Contributions-Transfer from PERS
21.	42140523	Investment Earnings
22.	52140116	Annuities
23.	52140117	Withdrawal of Contributions
24.	52140201	Administrative Fees
25.	52140202	Transfer to PERS - Employee
MPOF		
1.	10200000	Cash
2.	11200000	Investments
3.	12100000	Employee Contributions Receivable
4.	12200000	Employer Contributions Receivable
5.	12500000	Delinquency Fees Receivable
6.	20100000	Accrued Expenses Payable
7.	20200000	Annuities Payable
8.	20300000	Prepaid Expenses
9.	30000000	Fund Balance

10.	42390260	Delinquency Fees
11.	42390523	Investment Earnings
12.	42390855	Employee Contributions
13.	42390856	Employer Contributions
14.	42390858	Reinstatements
15.	52390116	Annuities
16.	52390117	Withdrawal of Contributions
17.	52390201	Administrative Fees
PERS		
1.	10200000	Cash
2.	11200000	Investments
3.	12100000	Employee Contributions Receivable - State
4.	12150000	Employee Contributions Receivable - NonState
5.	12200000	Employer Contributions Receivable - State
6.	12250000	Employer Contributions Receivable - NonState
7.	12290000	Returned Checks Receivable
8.	12500000	Delinquency Fees Receivable
9.	12550000	Correction of Errors - Interest Delinquency Fee Receivable
10.	12600000	Retroactive Service - Employee Receivable
11.	12650000	Retroactive Service - Employer Receivable
12.	12700000	Back Contributions - Employee Receivable
13.	12750000	Back Contributions - Employer Receivable
14.	12800000	Out-of-State Service - Employee Receivable
15.	12850000	Out-of-State Service - Employer Receivable
16.	12900000	Military Service - Employee Receivable
17.	12950000	Military Service - Employe4 Receivable
18.	13000000	PERS Transfer – Employee Contribution
19.	14000000	PERS Transfer – Employer Contribution
20.	20100000	Accrued Expenses Payable
21.	20200000	Annuities Payable
22.	20300000	Prepaid Expenses

23.	20400000	Withdrawals Payable
24.	30000000	Fund Balance
25.	42501523	Investment Earnings
26.	42505201	Appropriation
27.	42505564	Stale Dated Check Revenue - Annuities
28.	42509208	Rehab Transfers
29.	42509209	Transfer from DSRS - Employee
30.	42509211	Employee Contributions-Additional PERS Transfer
31.	42509213	Reinstatements of TRS Service
32.	42509214	Back Pay - Employee Contributions
33.	42509215	Out of State Service - Employee Contributions
34.	42509216	Military Service - Employee
35.	42509217	Legislative Service - Employee Contributions
36.	42509218	Transfer from TRS - Employee
37.	42509219	Transfer from JRS
38.	42509222	Retroactive Service - Employee
39.	42509260	Interest on Delinquent Employee Contributions
40.	42509262	Interest on Delinquent EE Contrib-State
41.	42509564	Stale Dated Check Revenue - Withdrawals
42.	42509851	Employee Contributions - State
43.	42509854	Reinstatements - Employee Contributions - State
44.	42509855	Employee Contributions - NonState
45.	42509858	Reinstatements - Employee Contributions - NonState
46.	42510200	DHHS Settlement
47.	42510209	Transfer from DSRS - Employer
48.	42510214	Back Pay - Employer Contributions
49.	42510215	Out of State Service - Employer Contributions
50.	42510216	Employer - Military Service
51.	42510217	Legislative Service - Employer Contributions
52.	42510222	Retroactive Service - Employer
53.	42510250	Transfer from EMS

54.	42510260	Delinquency Fees
55.	42510270	Correction of Errors Interest Delinquency Fees
56.	42510553	Supplement from Joint Expenses
57.	42510852	Employer Contributions - State
58.	42510856	Employer Contributions - NonState
59.	42510881	Transfer from State Tax Dept - Code 11-24-43
60.	52501201	Administrative Fees
61.	52505436	Annuities - State
62.	52505437	Annuities - NonState
63.	52509218	Transfer to TRS
64.	52509219	Transfer to JRS
65.	52509255	Transfer to EMS - Employee Contributions
66.	52509301	Withdrawal of Contributions - State
67.	52509302	Withdrawal of Contributions - NonState
68.	52510257	Transfer to EMS - Employer Contributions
DPS-A		
1.	10200000	Cash
2.	11200000	Investments
3.	12100000	Employee Contributions Receivable
4.	12200000	Employer Contributions Receivable
5.	12290000	Returned Checks Receivable
6.	12300000	Miscellaneous Revenue Receivable
7.	12500000	Delinquency Fees Receivable
8.	12600000	Military Contributions – Employee Receivable
9.	12650000	Military Contributions – Employer Receivable
10.	12700000	Back Contributions – Employee Contributions
11.	12750000	Back Contributions – Employer Contributions
12.	12800000	Reinstatement Receivable
13.	20100000	Accrued Expenses Payable
14.	20200000	Annuities Payable
15.	20300000	Prepaid Expenses

16.	30000000	Fund Balance
17.	42160210	Employee Contributions
18.	42160211	Employer Contributions
19.	42160212	Military Service - Employer
20.	42160213	Accident Reports
21.	42160214	Criminal Investigative Reports
22.	42160215	Witness Fees & Mileage
23.	42160216	Appropriation from Dept of Public Safety
24.	42160220	Fingerprinting
25.	42160223	Military Contributions - Employee
26.	42160224	Reinstatements - Employee Contributions
27.	42160523	Investment Earnings
28.	42160553	Appropriations
29.	42161205	Stale Dated Check Revenue - Annuities
30.	42161206	Stale Dated Check Revenue - Withdrawals
31.	52160201	Administrative Fees
32.	52160221	Transfer to DPS-B
33.	52161083	Scholarships
34.	52161116	Annuities
35.	52161117	Withdrawal of Contributions
DPS-B		
1.	10200000	Cash
2.	11200000	Investments
3.	12100000	Employee Contributions Receivable
4.	12200000	Employer Contributions Receivable
5.	12250000	Miscellaneous Revenue Receivable
6.	12290000	Returned Checks Receivable
7.	12500000	Delinquency Fees Receivable
8.	12600000	Military Contributions Receivable
9.	12700000	Military Service - Employee Receivable
10.	12750000	Military Service - Employer Receivable

11.	12800000	Back Contributions – Employee Contributions
12.	12850000	Back Contributions – Employer Contributions
13.	12900000	Reinstatement Receivable
14.	20100000	Accrued Expenses Payable
15.	20200000	Annuities Payable
16.	20300000	Prepaid Expenses
17.	30000000	Fund Balance
18.	42162203	Transfer from DPS-A
19.	42162205	Stale Dated Check Revenue - Annuities
20.	42162206	Stale Dated Check Revenue - Withdrawals
21.	42162210	Employee Contributions
22.	42162211	Employer Contributions
23.	42162220	Fingerprinting Fees
24.	42162224	Reinstatements - Employee Contributions
25.	42162523	Investment Earnings
26.	52162083	Scholarships
27.	52162116	Annuities
28.	52162117	Withdrawal of Contributions
29.	52162201	Administrative Fees
TRS		
1.	10200000	Cash
2.	11200000	Investments
3.	12100000	Employee Contributions Receivable - T1
4.	12150000	Employee Contributions Receivable - T3
5.	12200000	Employer Contributions Receivable - T1
6.	12250000	Employer Contributions Receivable - T3
7.	12290000	Returned Checks Receivable
8.	12300000	Loans Receivable
9.	12350000	TDC to TRS Additional Service Credit Loan Receivable
10.	12400000	Miscellaneous Revenue Receivable
11.	12500000	School Aid Receivable

12.	12600000	Delinquency Fees Receivable
13.	12700000	MPPF Fees Receivables
14.	12800000	Appropriations Receivable
15.	13000000	Military Service – Employee Receivable
16.	13050000	Military Service – Employer Receivable
17.	13100000	Reinstatement Receivable
18.	13200000	Back Contributions – Employee Contributions
19.	13250000	Back Contributions – Employer Contributions
20.	13300000	Out-of State Service – Employee Receivable
21.	13400000	Parochial Service – Employee Receivable
22.	13500000	Legislative Service – Employee Receivable
23.	13550000	Legislative Service – Employer Receivable
24.	13600000	Pickup service – Employee Receivable
25.	13650000	Pickup service – Employer Receivable
26.	13700000	Workers Comp – Employee Receivable
27.	13750000	Workers Comp – Employer Receivable
28.	13800000	TDC Service Credit Buyback Receivable
29.	13900000	Interest on Purchase of Service Receivable
30.	20100000	Accrued Expenses Payable
31.	20200000	Annuities Payable
32.	20250000	Loan Refunds Payable
33.	20260000	Loans Payable
34.	20300000	Prepaid Expenses
35.	30000000	Fund Balance
36.	42600202	Transfer from PERS - Employee
37.	42600203	Transfer from DPS-A
38.	42600206	Stale Dated Check Revenue - Withdrawals
39.	42600207	Stale Dated Check Revenue - Loans
40.	42600208	Stale Dated Check Revenue - Reinstatements
41.	42600210	Employee Contributions - T1
42.	42600212	Military Service - Employee

43.	42600213	Reinstatements - Employee Contributions
44.	42600214	Back Pay - Employee Contributions
45.	42600215	Out of State Service - Employee Contributions
46.	42600216	Parochial Service - Employee Contributions
47.	42600217	Legislative Service - Employee Contributions
48.	42600218	Pickup Service - Employee Contributions
49.	42600219	Workers Comp - Employee Contributions
50.	42600223	Rehab Transfers
51.	42600224	Retroactive Service - Employee
52.	42600225	Employee Contributions - T3
53.	42600227	Transfer from TDC - Employee
54.	42600260	Interest on Delinquent Employee Contributions
55.	42600280	Purchase of 25% additional service for TDC/TRS
56.	42600502	Loan Payments
57.	42600600	TDC to TRS Additional Service Loan
58.	42601211	Employer Contributions - T1
59.	42601212	Military Service - Employer
60.	42601214	Back Pay - Employer Contributions
61.	42601217	Legislative Service - Employer Contributions
62.	42601218	Pickup Service - Employer Contributions
63.	42601219	Workers Comp - Employer Contributions
64.	42601224	Retroactive Service - Employer
65.	42601227	Transfer from TDC
66.	42601228	Excess Lottery Transfers
67.	42601229	Supplement from Joint Expenses
68.	42601230	Employer Contributions - T3
69.	42601231	Appropriations
70.	42601260	Delinquency Fees
71.	42601261	Interest on Delinquent Employer Contributions
72.	42601523	Investment Earnings
73.	42601881	Transfer from Tax Dept 11-24-43

74.	42602201	Appropriation
75.	42602205	Stale Dated Check Revenue - Annuities
76.	42603504	Loan Interest
77.	42604206	Stale Dated Check Revenue - Withdrawal Interest
78.	42604220	Interest on Purchased Service
79.	42604222	Fees from MPPF
80.	42604241	Fees from Insurance Commission
81.	42604523	Investment Earnings
82.	42606211	School Aid Money Holding Account
83.	42607211	Employer Contributions - T1
84.	42607226	School Aid Money
85.	42607230	Employer Contributions - T3
86.	42607523	Investment Earnings
87.	52600117	Withdrawal of Contributions
88.	52600202	Transfer to PERS - Employee
89.	52600223	Rehab Transfer - Employee Contributions
90.	52600227	Transfer to TDC - Employee Contributions
91.	52600501	Loan Disbursements
92.	52600503	Loan Refunds
93.	52600603	Loan Refunds – TDC & TRS Loans
94.	52601117	Withdrawals - Employer
95.	52601201	Administrative Fees
96.	52601227	Transfer to TDC - Employer Contributions
97.	52602401	Annuities
98.	52604117	Withdrawal of Contribution Interest
99.	52604202	Transfer to PERS - Interest
100.	52604223	Rehab Transfer - Interest
101.	52604227	Transfer to TDC - Interest
TDC		
1.	10200000	Cash with State Treasurer's Office
2.	10210000	Cash with BB&T

3.	11210000	Investments with Third Party Administrator
4.	12100000	Employee Contributions Receivable
5.	12200000	Employer Contributions Receivable
6.	12250000	Administrative Fees Receivable
7.	12290000	Returned Checks Receivable
8.	12300000	School Aid Receivable
9.	12350000	Forfeitures Receivable
10.	12500000	Delinquency Fees Receivable
11.	12550000	Los of Earnings Fee Receivable
12.	12600000	Forfeiture Holding Account Receivable
13.	12700000	Legislative Service - Employee Receivable
14.	12750000	Legislative Service - Employer Receivable
15.	20100000	Accrued Expenses Payable
16.	20200000	Outside Bank Account Payable
17.	20300000	Prepaid Expenses
18.	20400000	Administrative Fees Payable
19.	30000000	Fund Balance
20.	42190201	Employee Contributions
21.	42190217	Legislative Service - Employee Contributions
22.	42190218	Transfer from TRS - Employee
23.	42190260	Interest on Delinquent Employee Contributions
24.	42190262	Loss of Earnings Fee – Employee Contributions
25.	42191201	Employer Contributions
26.	42191206	TDC Administrative Fee Revenue
27.	42191217	Legislative Service - Employer Contributions
28.	42191218	Transfer from TRS - Employer
29.	42191220	TDC to TRS Transfer
30.	42191226	School Aid Money
31.	42191261	Interest on Delinquent Employer Contributions
32.	42191263	Loss of Earnings – Employer Contributions
33.	42192000	Forfeitures - Employer Contributions

34.	42192205	Forfeitures Holding Account
35.	42193000	Investment Earnings
36.	52190218	Transfer to TRS
37.	52190401	Employee Contributions to Investments
38.	52190404	Delinquency Fees to Investments
39.	52191206	Administrative Fees
40.	52191218	Transfer to TRS
41.	52191401	Employer Contributions to Investments
42.	52191404	Delinquency Fees to Investments
43.	52192401	Forfeitures to Investments
44.	52193000	Withdrawal of Contributions

EXH 8 STANDARD FORMS

The table below lists all of the standard forms in use today at WVCPRB.

Table 2 Forms in Use at WVCPRB

FORM NAME	ORGANIZATION / PROCESS	PURPOSE
Application for Credit of Incorrectly submitted employee and/or employer contributions	All Plans	Adjustments/Employer Credit/Revenue Refund
Physician's recertificaton form	All Plans (except TDC,JRS)	Annual Medical Recertification
Appeal Request Checklist WVCSR §162-2	All Plans	Appeals to the Hearing Officer
Beneficiary Form (pre-retirement)	All Plans	Beneficiary (pre-retirement)
1099R	All Plans	Deaths, plan withdrawals, loan offsets, deemed distributions
1096	All Plans	Correction of 1099R
Direct Deposit Form	All Plans	Deaths
Disability Packet Forms	All Plans	Disability Application Process
Application for Disability Retirement Benefits	All Plans	Disability Application Process
Employer's Report	All Plans	Disability Application Process
Physician's Report	All Plans	Disability Application Process
Refund Application	All Plans	Unclaimed Property
Retirement Application	All Plans	Unclaimed Property
Application for Annuity Benefits	All Plans	Deaths
Application for refund to surviving spouse or beneficiary	All Plans	Deaths
Tax documents	All Plans	Deaths
Affidavit of Guardianship	All Plans	Deaths
Completed form that details employer's error	All Plans	Employer Error/Error Correction
Contributions Report	All Plans	Employer Reporting
Enrollment Form	All Plans	Enrollment
Benefits Estimate Request	All Plans (except JRS)	Benefit Estimate Request
TRS Refund Application	TRS only	Five Year Absenteeism
Five Year Absentee form	TRS only	Five Year Absenteeism

FORM NAME	ORGANIZATION / PROCESS	PURPOSE
Affidavit of Income	All Plans (except TRS, TDC, JRS)	Annual Income Verification
Occupation Verification (if applicable)	All Plans (except PERS, TRS, TDC, JRS)	Annual Income Verification
Less Than Honorable Service Notification Form	All Plans	Less than honorable service
Refund Employer Verification Form	All Plans	Less than honorable service
Retirement Employer Verification form	All Plans	Less than honorable service
Loan Application	TRS, DSRS	Loan Offset
Verification of TRS or DSRS Member Retiring	TRS, DSRS	Loan Offset
Loan Verification Refund	TRS, DSRS	Loan Offset
Loan Offset Policy	TRS, DSRS	Loan Offset
TRS Verification of Loan Status	TRS, DSRS	Loan Offset
Name/Address Change Form (pre-retirement)	All Plans	Name/Address Change
Name/Address Change Form (post-retirement)	All Plans	Name/Address Change
Enrollment form	PERS, EMSRS, MPFRS	New employer processing
Beneficiary form	PERS, EMSRS, MPFRS	New employer processing
Letter or form requesting plan staff to transfer plans	All Plans	Plan Transfer
QDRO Model form	All Plans	QDRO
Refund Application	All Plans	Refunds
IRS Tax Notice	All Plans	Refunds
Application Form	All Plans	Retirement Calculation
Option for Benefits	All Plans	Retirement Calculation
Unused Leave Form	All Plans	Retirement Calculation
Credit for Military	PERS and TRS	Retirement Calculation
W-4P (federal withholding)	All Plans	Benefit Calculation
State IT 104 (state withholding)	All Plans	Benefit Calculation
Direct Deposit form	All Plans	Benefit Calculation
Form 17	All Plans (except TRS)	Retirement Calculation
AL	All Plans	Retirement Calculation

FORM NAME	ORGANIZATION / PROCESS	PURPOSE
WV-96	TRS	Retirement Calculation
Verification Form	All Plans	Service Purchase
Checklists	All Plans	Service Purchase
Retroactive Service Form	All Plans	Service Purchase
Service Verification Form	All Plans	Service Verification
Death Form	All Plans	Survivor Benefits
Enrollment Form	All Plans	Multiple Plan Participation
Public Safety Officer Authorization Form	Plan A, Plan B, JRS, EMSRS, MPFRS and PERS	Eligible retired public safety officer tax savings

EXH 9 STANDARD CORRESPONDENCE

The table below provides a list of the correspondence currently in use at WVCPRB.

Table 3 Correspondence in Use at WVCPRB

CORRESPONDENCE NAME	ORGANIZATION / PROCESS	PURPOSE
Loan Contract	Loans	Create a loan
Income verification letter	Annuity	Verify monthly loan amount
Direct Deposit Start Letter	Annuity	Notification for first direct deposit
Direct Deposit Change Letter	Annuity	Notification on annuity change
Cabell Count Commission	Annuity	Monthly notification to employer of the health insurance premiums deducted from ER's retiree checks.
Loan Payoff Amount	Loans	Loan Payoff
PERS annuity calculation Letter	PERS	Notify Employee of monthly benefit
Trooper "B" annuity calculation Letter	Uniform Services	Notify employee of monthly benefit
DSRS annuity calculation	Uniform Services	Notify employee of monthly benefit
EMS annuity calculation	Uniform Services	Notify employee of monthly benefit
Refund beneficiary letter	Refunds	Notify beneficiary of the distribution of a deceased employee contributions and interest
Refund executor letter	Refunds	Notify the executor of the distribution of a deceased employee contribution and interest
PERS refund letter	PERS	Notify employee of the requested distribution of contributions and interest
DSRS refund letter	Uniform Services	Notify employee of the requested distribution of contributions and interest
TRS refund letter	TRS	Notify employee of the requested distribution of contributions and interest
Trooper "A" refund letter	Uniform Services	Notify employee of the requested distribution of contributions and interest
Trooper "B" refund letter	Uniform Services	Notify employee of the requested distribution of contributions and interest
EMSRS refund letter	Uniform Services	Notify employee of the requested distribution of contributions and interest
Public Safety Officer Notification Letter	PERS and Uniform Services	Notify Public Safety Officers of the amount of insurance eligible for reduction of gross

CORRESPONDENCE NAME	ORGANIZATION / PROCESS	PURPOSE
Acceptance / Approval	Plans	Informs the member that their request has been accepted and approved
Appeal	Plans	To Hearing Officer and member/ counsel
Correction	Plans	Informs the employer/employee that an error has occurred
Death	Plans	To beneficiary or named survivor
Delinquent Fees	Plans	Notifies employer of amount owed
Denial/Rejection	Plans	Informs the member that request has been denied
Employer Contact	Plans	Payroll seminar notification; annual statement; various
Income Verification	Plans	Request to the annuitant; Further information needed
Income Amount Verification	Plans	Letter to the annuitant identifying the Monthly Gross and Net Income amounts.
Income Amount Guarantee	Plans	Additional advisory that Income Amount Verification information is not a guarantee.
Incomplete Forms	Plans	Return to member, retiree, or employer with detail
Instruction/Correction	Plans	Informs the member on what steps need to be taken to complete a process or correct an error
Less than Honorable	Plans	Notification and rights to appeal; termination
Loan offsets	Plans	Confirmation of amounts
Medical Recertification	Plans	Request required medical recertification
New Employer Processing	Plans	Send reporting processes; instructions, account information
Plan Transfers	Plans	Notify member of transfer from plan to plan
QDROs	Plans	Notify members/attorneys if accepted or rejected; amounts payable
Refunds	Plans	Notifying members of amounts; taxation; withholdings
Request	Plans	Received from member; requests certain steps be taken on their behalf

CORRESPONDENCE NAME	ORGANIZATION / PROCESS	PURPOSE
RDSs/415	Plans	Notify members or beneficiaries payment must be made or of excess contributions
Service Purchase	Plans	Request information in order to determine eligibility to purchase and service; cost amount provided to member and employer (if applicable)
Service Verification	Plans	Correspond with member and employer to certify and notify of cost; if applicable
Survivor Benefits	Plans	Notification to named survivor
Tax Balancing	Plans	Explanation of boxes on 1099R

EXH 10 STANDARD REPORTS

The table below provides a list of the reports currently in use at WVCPRB.

Table 4 Reports in Use at WVCPRB

REPORT NAME	ORGANIZATION / PROCESS	PURPOSE
Missed Loan Payment Report	Loans	On-demand report listing all loans on which a payment has been missed
Report of Loan Payments due by Employer	Loans	On-demand report listing all loan payment due sorted by employer
Detailed report of all transactions for a selected loan	Loans	As named
1099R mailing	Accounting	1099R's
1099R reporting	Accounting	1099R's
Trooper's COLA	Payroll	Troopers COLA
Annual reports	Each system	Runs from validation data
Annuity calendar year end	Payroll	Annuity calendar
External auditor	Auditing	Special reports for external auditors
Trooper disability annual report	Uniform Services	Trooper disability annual report
Monthly annuity	Payroll	Monthly annuity reports
Daily Annuity Disaster Recovery Totals	Payroll	Daily annuity totals
WVFIMS Totals for Supplemental and Annuity Payroll	Payroll	
WVFIMS Deduction Totals	Payroll	
Supplemental payroll	Payroll	Supp payroll report
Direct deposits	Payroll	List of direct deposits
SSA Death File report	Auditing	SSA death file report
Payroll turnaround document	PERS	Web contribution system turnaround document
TRS disability recertification letters	TRS	Disability recert letters
Internal auditor's quarterly annuity report	Auditing	Internal auditor's quarterly annuity report
Withdraws	All systems	Withdraws
PEZ015EP	All systems	Requested when out of balance
PEC036B3	All systems	Creates mailing labels from the account file

EXH 11 BATCH JOBS

The table below provides a list of the batch jobs currently in use at WVCPRB.

Table 5 Batch Jobs in Use at WVCPRB

BATCH JOB NAME	FREQUENCY	ORGANIZATION / PROCESS	PURPOSE
PEZADDLB	On request	Payroll	Print address labels for annuity
PEZAETYR	Monthly	Payroll	Aetna deduction turning 60 years of age
PEZAFSCM	Monthly	Payroll	Create file for AFSCME deductions
PEZAFSC2	Monthly	Payroll (IT)	Extract non AFSCME deduction
PEZBMTCH	On request	Payroll (IT)	Compare PEZ & PEB annuity file
PEZBNINP	Monthly	Payroll (IT)	Match & add PEIA data to CPRB file
PEZBOOKS	Annually	Payroll	Print annuity reports
PEZBSMRG	On request	Payroll (IT)	Merge Beneficiary SSN with deceased SSN
PEZBSPFX	On request	Payroll (IT)	Move Bene start pay to start pay field
PEZBUCK1	On request	Actuary	Create PERS actuary data
PEZBUCK2	On request	Actuary	Create JRS actuary data
PEZBUCK3	On request	Actuary	Create DSRS actuary data
PEZBUCK4	On request	Actuary	Create Troopers A actuary data
PEZBUCK5	On request	Actuary	Create Troopers B actuary data
PEZBUCK6	On request	Actuary	Create TRS actuary data
PEZCOLFX	On request	DPSA or DPSB	Correct DPSA or DPSB COLA's for over time
PEZCOMPA	On request	Payroll (IT)	Annuity comparison – create file of mismatches
PEZCTYCK	On request	All systems	Check city fields for more than one space
PEZCYRST	On request	Payroll	Reset annuity file for new calendar year

Batch Job Name	Frequency	Organization / Process	Purpose
PEZDDCLT	Monthly	Payroll	Direct Deposit change letters
PEZDDNLT	On request	Payroll	Direct Deposit start notify letter
PEZDEDAC	On request	Payroll	Change additional deduction amount
PEZDEDA2	On request	Payroll	Change additional deduction even if zero
PEZDEDFX	On request	Payroll	Change additional deduction codes
PEZDEDPR	Monthly	Payroll	Report of annuity deductions
PEZDISLT	On request	PERS	Print letter to PERS disabilities
PEZDISRL	On request	Plans	Print recertification letter
PEZDIS60	Monthly	Payroll	Report on disabilities turning 60 years old
PEZDIS65	Monthly	Payroll	Report of disabilities turning 65
PEZDRINP	On request	Payroll	Match & append PEIA data to CPRB data & create file
PEZDRINT	On request	Payroll	Match & append PEIA data to CPRB data & create file
PEZERRCK	On request	Payroll	Check annuity file for possible errors
PEZFBMCU	On request	Payroll	Update annuity with FBMC premiums
PEZFIMST	Monthly	Payroll	Print annuity totals for WVFIMS
PEZFSTFW	On request	Payroll	Create MOORE's fast forward file
PEZINC00	On request	Payroll	July 2000 increase program
PEZINC01	On request	Payroll	PERS & TRS 2001 increases
PEZINC06	On request	Payroll	Add 2006 increases to PERS & TRS
PEZINC1	On request	Payroll	Troopers overtime increment
PEZINC2	On request	Payroll	Troopers overtime increment
PEZINERC	Monthly	Payroll	Insurance exception err count
PEZINLPR	On request	Payroll	Notification letter of insufficient funds
PEZINSPR	On request	Payroll	Print report from pezindup file
PEZINSUD	On request	Payroll	Update annuity from PEIA file
PEZINSUP	Monthly	Payroll	Update annuity from PEIA file

Batch Job Name	Frequency	Organization / Process	Purpose
PEZINS65	Monthly	Payroll	Report of persons turning 65
PEZINS67	Monthly	Payroll	Report of persons turning 67
PEZJRSIN	On request	Payroll	JRS increases to gross
PEZLOCFX	On request	Payroll	Correct TRS last location
PEZLOCMV	On request	Payroll	Move last location to new area
PEZMODEA	On request	Payroll	Annuity audit file death report
PEZNAMAD	On request	Payroll	Annuity name & address listing
PEZNAMA2	On request	Payroll	Name & address report side by side
PEZNAMDK	On request	Payroll	Create name and address file
PEZNAMRB	On request	Payroll	Extract PERS, TRS, Uniform Services name & address file
PEZPRVAC	On request	Payroll	Change Unumprovident life ins amount
PEZQDPCT	Annually	Payroll	Split exclusion between QDRO & retiree
PEZSEXFX	On request	TRS	Correct TRS gender fields
PEZSTATE	On request	Payroll	Annuity counts by state
PEZSTATS	On request	Payroll	Table report of retirees by age
PEZSTFIX	On request	Payroll	Correct car-retirement-status
PEZSUPPR	On request	Payroll	Report of annuity supplements
PEZSVLST	On request	Payroll	Survivor report with exclusion
PEZS94RC	On request	Payroll	Listing of new benefit history used when a JS050 bene is added to the payroll.
PEZTAXAC	On request	Payroll	CK missing fed tax w/h information and calc m 3
PEZTAXCL	On request	Payroll	Tax calculation from calling program
PEZTAXLR	On request	Payroll	Print letter of pending tax amount changes
PEZTAXUP	On request	Payroll	Mass federal tax recalculation
PEZTCOLA	On request	Payroll	Calculates Troopers COLA
PEZTGRCK	On request	Payroll	TRS ck for a reduction in gross

Batch Job Name	Frequency	Organization / Process	Purpose
PEZTOTAL	On request	Payroll	Total annuity file
PEZTOTDR	On request	Payroll	Back out Troopers overtime pay
PEZTOTDU	On request	Payroll	DPSA or DPSB disability overtime update
PEZTOTYD	On request	Payroll	Troopers YTD & LTD overtime
PEZTOTY2	On request	Payroll	Update DPSA or DPSB YTD & LTD with overtime
PEZTOT1	On request	Payroll	Troopers gross, YTD, LTD, overtime
PEZTOT2	On request	Payroll	Troopers YTD taxable overtime
PEZTRSDR	On request	TRS	Report of TRS deceased from
PEZTRS01	On request	TRS	Report of retired school employees
PEZTRS02	On request	TRS	Report of retires teachers with 40 or more years of service
PEZTXLYE	On request	Payroll	Year end fed withholding right to change letter
PEZYTD	On request	Payroll	Print YTD totals per individual
PEZYTDCP	On request	Payroll	Compare annuity YTD amounts
PEZYTDDE	On request	Payroll	Report of annuity YTD deductions
PEZYTDTL	On request	Payroll	Annuity YTD totals
PEZZIPRP	On request	Payroll	Report from annuity code-1
PEZ015PR	Monthly	Payroll	Report from annuity audit file
PEZ083B	Monthly	Payroll	Annuity quarterly report
PEZ084	On request	Payroll	Statistics from monthly payroll
PEZ109WV	On request	Payroll	Annuity report of WV taxes withheld
PEZ1099P	On request	Payroll	Annuity print 1099R forms
PEZ1099R	On request	Payroll	Annuity report of 1099R's
PEZ381	Monthly	Payroll	Monthly annuity payroll
PEZ382	Monthly	Payroll	Add deduction info to auditors
PEZ398	On request	Payroll	Update for direct deposit from WVSTO
PEZ5YSP1	On request	PERS	DR 5 year study PERS

Batch Job Name	Frequency	Organization / Process	Purpose
PEZ5YSP2	On request	PERS	DR 5 year study PERS part 2
PEZ5YST1	On request	TRS	DR 5 year study TRS
PEZ5YST2	On request	TRS	DR 5 year study TRS part 2
ANNRPTP	Annually	PERS	Annual report PERS DYL
ANNRPTT	Annually	TRS	Annual report TRS DYL
AUDPRT01	On request	TRS	TRS count by last employer
PERD1	On request	Auditing	Auditors report
PERD2	On request	Auditing	Auditors report
PEZCLASS	On request	Payroll	Classification by location
PEC799	On request	Payroll	Split payroll file
PEC800	On request	Payroll	Print turnaround payroll
PEC805	On request	Payroll	Audit report files month contribution
PEC804A	On request	Auditing	Audit report files month contribution
PEQAUDFL	On request	Payroll	Create auditor’s supplemental payroll
PEQFIMST	On request	Payroll	WVFIMS totals for supplemental payroll
PEQ001TL	On request	Payroll	Total supplemental payroll
PEQ001LS	On request	Payroll	Listing of supplemental payroll
PEF001KY	On request	Accounting	Withdraw report by calendar year
PEF001FY	On request	Accounting	Withdraw report by fund year
PE11LODB	On request	Contributions	Web contributions load
PE11LOD1	Monthly	Contributions	Monthly contributions load
PE11LOD2	Monthly	Contributions	Monthly contributions load
PE11LOD4	Monthly	Contributions	Monthly contributions edit
PE11LOD5	Monthly	Contributions	List negative amounts
PE11LOD6	Monthly	Contributions	Sort merge to PE11 cluster
PEEPIC1 – PEEPIC9A	Monthly	Contributions	Monthly EPICS contributions load to PE11

Batch Job Name	Frequency	Organization / Process	Purpose
PEOVTS1– PEOVTS5 PEOVT1-PEOVT8	Monthly	Contributions	Trooper monthly overtime
PEMP01AJ-PEMP25J	Monthly	Contributions	Monthly contributions post to PE09
PECAN01J-PECAN10J	Annually	Contributions	PERS annual contributions post to PE10
PEDCAN1J-PEDCAN9J	Annually	Contributions	Deputy annual post to PE10
PEASD01J-PEAS0CJ	Annually	Contributions	Annual statement processing
PESTMTD	annually	Contributions	Deputy annual statements
PESTMTJ	Annually	Contributions	Judges annual statements
PESTMTP	Annually	Contributions	PERS annual statements
PESTMTS	Annually	Contributions	Trooper A annual statements
PESTMTT	Annually	Contributions	Trooper B annual statements
PEAP00A-PEAP05J	On request	PERS	PERS transfer to terminated file
PECT001J-PET004J	On request	All systems	Print history & contributions transactions
TEEDJ321, TEED322, TEEDBACK, TEEDCOP, VSDEF70	Annually	TRS	Annual ED processing
TEVAC0A-TEVAC04K	Annually	TRS	Annual ED post and statements
TEABVJA	Annually	TRS	Annual ED turn around documents
TEABVJ01-TEABVJ50	On request	All systems	Transfer to terminated file
PEF001K2	On request	Withdraws	Report of current year withdraws
PEIRC415	On request	Annuity	Report of annuity recipients with monthly gross > $11,600.00
PEQEML1	On request	Annuity	Email that supplemental payroll is running
PEQEML2	On request	Annuity	Email that supplemental payroll is complete
PEQ001CP	On request	Annuity	Close supplemental payroll files
PEZCEASE	On request	Annuity	Report of annuity cease dates & beneficiaries of 10 year certain life
PEZCOUNT	On request	Annuity	Count of system paper checks & direct deposits

Batch Job Name	Frequency	Organization / Process	Purpose
PEZEML1	On request	Annuity	Email that annuity payroll is running
PEZEML2	On request	Annuity	Email that annuity payroll is complete
PEZFLXFT	On request	Annuity	FTP FBMC deduction file to their secure server
PEZFTP	On request	Annuity	FTP FBMC's deduction file to OT
PEZMODEP	On request	Annuity	Report of decreased
PEZPSOZO	On request	Annuity	Zero public safety officers one time deduction & recalc of net
PEZ001AB	On request	Annuity	Backup annuity monthly payroll file & create PEIA deduction file
PEZ015MD	On request	Annuity	Mod audit file to year history file & create deceased reports
PEZ3810A	On request	Annuity	Create Auditor's Office monthly payroll file & update year to date fields
PEZ3980A	On request	Annuity	Update annuity file with new direct deposits
P2F001KY	On request	Annuity	Current year withdraw report
DPSLABEL	On request	Uniform Services	Print Trooper A address labels
DPSNORPT	On request	Uniform Services	Report of Trooper A not reported to IRS
DPS1099R	Annually	Uniform Services	Report of Trooper A taxable not determined
PESSADEC	On request	Annuity	Match of annuity records with SSA death file
PEZAET70	On request	All systems	Report of records with SIC deduction turning 70
PEZCHILD	On request	Uniform Services	Report of trooper child (30) annuity recipient
PEZCLASR	On request	TRS	Report of TRS classification counts
PEZCL010	On request	All systems	Report of "CL 010" beneficiaries
PEZCONTO	On request	Uniform Services	Report of trooper's continuing options
PEZCRSFT	On request	Annuity	Cross foot annuity file
PEZCTYCK	On request	Annuity	Check city names on the annuity file

Batch Job Name	Frequency	Organization / Process	Purpose
PEZDDCLP	As needed	Annuity	Work order sent for direct deposits at WVOT
PEZDDINA	On request	Annuity	Report of direct deposits going inactive
PEZDDNAC	On request	TRS	Report of TRS inactive deposits
PEZDECDT	On request	All systems	Report of deaths without decease date
PEZDECPR	On request	All systems	Report of deceased
PEZIDSRC	On request	All systems	Disability recertification letters - ALL
PEZDISRP	On request	PERS	Disability recertification letters – PERS
PEZDISDRT	On request	TRS	Disability recertification letters – TRS
PEZDPSPR	On request	Uniform Services	Report of troopers added to annuity file after specified date
PEZGIVEN	On request	TRS	Report of TRS annuity records with monthly gross of less than 100.00 per month
PEZHIEDP	On request	TRS	Report of TRS Higher ED
TRSVFY11	On request	TRS	Report of subs who worked more than 125 days in FY
TRSVPE80	On request	TRS	TRS records in EPICS & PE80
BUMP	Monthly	TRS	TRS records in WVEIS & PE80
LTRANPRT	On request	Loans	Print trans file & archive (CFO only)
PEIAMTCH	Monday	Annuity	PEIA death match to PE80

EXH 12 WVCPRB'S SPREADSHEETS AND DATABASES

The tables below contain information about the many spreadsheets and Access databases that business units within WVCPRB use to overcome shortcomings in the current applications. Because of the number of spreadsheets in each unit we have separated the lists by business unit, presenting each in one of the tables below. The business units represented include:

- Accounting (including annuity payroll and loans)
- Chief Operating Officer (COO)
- Public Employees Retirement Plan (PERS)
- Teachers Defined Contribution Plan (TDC)
- Teachers' Retirement System (TRS)
- Uniformed Services Retirement System (USRS)

Table 6 Spreadsheets Employed Outside the LOB Applications by Accounting, Annuity Payroll, and Loans

Name	Quantity	Format	Purpose
Accounting			
Hourly Rates	1	Excel	Calculations of various employees hourly rates for billing for miscellaneous services
Appropriation Requests	3	Excel	Appropriation Request (required by State Budget Office)
Expenditures Schedules	10	Excel	Expenditure Schedules (required by State Budget Office)
Delinquency Fee Invoices	1	Excel	Tracking of delinquency surcharges and their collection
DSRS Employer Account Questions	8	Excel	Tracking and analyzing adjustments regarding employee and employer contributions
EMS Employer Account Questions	7	Excel	Tracking and analyzing adjustments regarding employee and employer contributions
MPOF Employer Account Questions	1	Excel	Tracking and analyzing adjustments regarding employee and employer contributions
PERS Employer Account Questions	196	Excel	Tracking and analyzing adjustments regarding employee and employer contributions
TRS Employer Accounting Questions	20	Excel	Tracking and analyzing adjustments regarding employee and employer contributions
Administrative Costs	5	Excel	Tracking of administrative costs per plan
Administrative Fees	13	Excel	Tracking of administrative fees per plan
Expense Fund History	3	Excel	Reporting of actual administrative expenses per month for Board Meetings

NAME	QUANTITY	FORMAT	PURPOSE
Monthly Detailed Report for Jeff	1	Excel	Reporting of actual detailed expenses in expense fund per month
Reimbursement Invoices	1	Excel	Various invoices to other state agencies for reimbursement of miscellaneous services
Financial Audit Information	8	Excel	Tracking and analyzing of financial activity for external audits
School Aid Reconciliations - TDC SA & Forfeitures	5	Excel	Analytical spreadsheet of TDC school aid and forfeitures
School Aid Reconciliations - TRS SA	4	Excel	Analytical spreadsheet of TRS school aid
Supplementals	2	Excel	Schedule of supplemental and annuity payroll processing
GP Processing Timeline	1	Excel	Timeline of Dynamics-GP transactions
Federal Taxes	7	Excel	Listing of Federal tax payments for balancing purposes
State Taxes	5	Excel	Listing of State tax payments for balancing purposes
TDC to TRS Loans GP Transaction Numbers	1	Excel	Listing of Dynamics-GP transaction numbers for TDC to TRS Loans
Annuity Payroll			
Direct Deposit	1	Lotus 123	Monthly report sent each month to the State Auditor's Office
DirDep	1	Excel	Created each month by State Auditor's Office for merging
FIMS Account Numbers	1	Excel	List of FIMS account numbers
Walk thru I doc	1	Excel	Walk thru I doc to track manual payment processing
Annuity payroll schedule	1	Excel	Annuity payroll schedule negotiated with Auditors Office each year and distributed to all personnel involved in process
Supplemental payroll schedule	1	Excel	Payroll schedule negotiated with Auditors Office each year and distributed to all personnel involved in process
Taxable benefits calcref	1	Excel	Calculates the payment due for a final lump sum payment on a deceased retiree's account.
1st check worksheet	1	Excel	1st check worksheet used to generate letters for first checks
Deposit and redeposit	1	Excel	Deposit and redeposit tracking log
Annuity and supplemental	1	Excel	Annuity and supplemental payroll tracker

NAME	QUANTITY	FORMAT	PURPOSE
Monthly payroll review	1	Excel	Documents Supervisor review of payroll changes during the month
Tax recovery form	1	Excel	Used to request tax recovery on redeposited checks
Firstck08	1	Excel	1st ck worksheet used to generate letters for first checks
Transfers	1	Excel	films sheet used to transfer money between funds
Child adv deds	1	Excel	Report to Child Advocates Office of Deductions
Corr1099-(various years	4	Excel	Tracks 1099 corrections for various calendar years
Loans			
TDC to TRS Loans Tracker	1	Excel	Used to Track TDC to TRS loan status
Return Loan Applications for TDC to TRS Transfer	1	Excel	Used to Track returned applications for TDC to TRS loan status
Add on method spreadsheet	1	Lotus	Used to audit old loans
Correct Interest Calculation	1	Lotus	Used to audit old loans
DSRS Personal Payment Log	1	Excel	Used to track DSRS personal payments
Special Military	1	Lotus	Calculates interest on loan while on military duty
varying interest	1	Lotus	Used to audit old loans
DSRS loan check log	1	Excel	Used to track incoming checks
TRS loan check log	1	Excel	Used to track incoming checks
TDC to TRS loan check log	1	Excel	Used to track incoming checks
DSRS remittance log	1	Excel	Tracks which employers have submitted monthly remittance
TRS remittance log	1	Excel	Tracks which employers have submitted monthly remittance
DSRS Employer Contacts	1	Excel	Track Employer contacts
TRS Employer Contacts	1	Excel	Track Employer contacts
Deemed Loans Special Spreadsheet	1	Excel	Used to calculate taxable portion of deemed distribution
Deemed Loans tracking log	1	Excel	Deemed Loans tracking log

Table 7 Spreadsheets Employed Outside the LOB Applications by the Chief Operating Officer

NAME	QUANTITY	FORMAT	PURPOSE
PERS to JRS Transfers Spreadsheets	1	Excel	Used when a Judge wants to transfer and WVCPRB must figure the contribution difference owed

Table 8 Spreadsheets Employed Outside the LOB Applications by PERS

NAME	QUANTITY	FORMAT	PURPOSE
PERS Postings	1	Excel	Used to calculate PERS annuity taxes. They are used weekly to key gross, federal and state tax information from the weekly supplementals into these spreadsheets to balance taxes for Accounting on a monthly basis.
PERS Estimate Tracker	1	Excel	Used to track estimates (date received, date processed, date mailed back to member, etc.)
PERS Retirement Packet Tracker	1	Excel	Used to track retirement packets received (date received from member, date employer sent in forms, date of retirement, etc.)
PERS Disability Packet Tracker	1	Excel	Used to track disability packets received (date received from member, date employer sent in forms, date of retirement, etc.)
PERS Disability Income Verification Tracker	1	Excel	Used to track receipt of income and medical recertifications
PERS Monthly Payroll Tracker	1	Excel	Used to track receipt of monthly payrolls (date received, date keyed into Blue Zone, initials of person keying payroll, etc)
Active and Inactive PERS Employer Listing	1	Excel	Used to track active and inactive employers since this information cannot be easily pulled or accessed from PE35
PERS Adjustment Tracker	1	Excel	Used to track outstanding contribution adjustments from PERS employers
Late Payment Tracker	1	Excel	Used to track agencies who remit contributions late, date delinquency invoice was sent, date delinquency payment was made, etc.
Insurance Recovery Tracker	1	Excel	Used to track outstanding insurance recovery requests sent to PEIA
Service Verification Tracker	1	Excel	Used to track date service verification was completed - utilized as a tool to predict number of upcoming retirements and for year to year comparisons
Retro Active Service Purchase Tracker	1	Excel	Used to track date in which retroactive service purchase files were checked and returned
Pending refunds tracker	1	Excel	Used to track refund applications (date received, when processed, outstanding info that may be needed, etc.)
70 1/2 Trackers	1	Excel	Used to track individuals who are approaching the Required Minimum Distribution age
PERS Employer Account Questions	2	Excel	Tracking of various questions

NAME	QUANTITY	FORMAT	PURPOSE
Delinquency Surcharges	1	Excel	Tracking of delinquency surcharges and their collection
Active Death List	1	Excel	Used to track individuals who appear on SSA and vital statistics death matching reports who die prior to retirement
QDRO Worksheet	1	Excel	Used to calculated QDROs for retirees
Statement Calculation	1	Excel	Used to re-create a statement for circumstances that require interest adjustments/corrections
Reinstatement Calculation	1	Excel	Used to re-create a reinstatement calculation to detect errors in programming, determine correct balance, determine appropriate interest, etc.
Disability Tracker	1	Access	Track disabilities through the various processing steps (used by all plans)

Table 9 Spreadsheets Employed Outside the LOB Applications by Teachers Defined Contributions (TDC)

NAME	QUANTITY	FORMAT	PURPOSE
2010 Payroll Contacts	1	Excel	Daily list of contacts by employer
Synoptic Data Worksheet	1	Excel	Daily participant synoptic data & service (members not on WVD)
Synoptic Data Worksheet – Alt Payee	1	Excel	Daily alternate payee of QDRO synoptic data & service (members not on WVD)
TDC Disability Tracker 3	1	Excel	Daily disability master file
QDRO Tracker	1	Excel	Tracks daily all TDC QDRO's and alternate payees
LTHS Tracker	1	Excel	Tracks daily all Plan Participants with possible to confirmed Less Than Honorable Service (LTHS)
TDC Deposit Log	1	Excel	Check daily log of ALL incoming checks to Plan
Deposit	1	Excel	Daily payroll deposits for each employer
Deposit w/Credit	1	Excel	Daily payroll deposits for each county taking credits
Deposits and Redeposits	1	Excel	WVFIMS – Daily deposit slip
TDC Transfer to Outside Bank Account	1	Excel	WVFIMS – Daily invoice
Delinquency Fee	1	Excel	Daily delinquent payrolls
FY_NNNN TDC Paydates	1	Excel	Daily paydate Information entered for every payroll remitted by employers to the Plan that are accepted and processed; tracks adjustments, credits and other reconciling items by Fiscal Year. Used to balance (reconcile) annual employee deductions
Distribution	1	Excel	Tracks daily distributions processed on a daily basis. Used in the monthly distribution reconciliation
Periodic Payment	1	Excel	Tracks daily periodic payments processed on a daily basis. Used in the Monthly distribution reconciliation

NAME	QUANTITY	FORMAT	PURPOSE
Participant Distribution Summary	1	Excel	Monthly distribution detail with each distribution
Disability Tracker 3	1	Excel	Tracks those disability applicants whose cases are to go before the CPRB Board for approval (every 6 weeks)
Participant Data Changes	1	Excel	Quarterly record of all changes being requested for inclusion by and remitted to the plan's TPA
Revenue Sharing Account	1	Excel	Quarterly report prepared for the Board's A&I Committee
Weighted Average Returns	1	Excel	Quarterly report prepared for the Board's A&I Committee
Annual ED Report	1	Excel	Annual payroll compensation, EE, & ER contributions and number of paid days for the past fiscal year
Annual Forfeiture Report	1	Excel	Remitted to the TDC Plan from the TPA to audit and reconcile for the allotment back to the originating employer contributions (ER), to offset future ER contributions to the TDC Plan
Expenditure Detail	1	Excel	To calculate the appropriate expenditures for the TDC Plan of the total CPRB expenditures annually
Standard & Poors	1	Excel	Annual plan assessment
State Aid Reconciliation	1	Excel	Various spreadsheets used to reconcile cumulative monthly activity for the fiscal year
Cash Reconciliation	1	Excel	Various spreadsheets used to reconcile cumulative monthly activity for the fiscal year
Forfeiture Reconciliation	1	Excel	Various spreadsheets used to reconcile cumulative monthly activity since the start of forfeiture accumulation
Arnett and Foster Service Verification Database	1	Access	Record of verifications done by independent contract as part of TDC to TRS transfer processing

Table 10 Spreadsheets Employed Outside the LOB Applications by Teachers Retirement Plan (TRS)

NAME	QUANTITY	FORMAT	PURPOSE
Taxable Benefits Calculation Refund	1	Excel	Used to calculate the balance due from a members retirement after they pass away
RMD Interest Calculation	1	Excel	Calculate interest on age 701/2 retirees to back pay
Deposit Summary	1	Excel	Shows deposit information from each county
County Checklist	1	Excel	Date deposits received from county
Adjustments	1	Excel	List of adjustments and status of adjustment
Teachers' Parochial Service	1	Excel	Used to calculate cost of purchase of Parochial service in TRS
Summary of Contributions due to Employer Error	1	Excel	Calculates cost of make-up contributions due to an employer's error in not having originally deducted them

NAME	QUANTITY	FORMAT	PURPOSE
Summary of Contributions due for Pickup Service	1	Excel	Same as above
Multiple contracts	1	Excel	Used to perform calculations when a teacher was covered by multiple contracts in a single year
Legislative Service Buy Back	1	Excel	Used to perform TRS calculations for the buyback of Legislative Service
Worker's Compensation Pickup	1	Excel	Used to track members who apply to purchase the service while they were on worker's compensation
Out of State Service	1	Excel	Used to assist in calculation of WV service equivalent to out of state service
Merge Document	1	Excel	Used to assist in merging addresses into word documents for correspondence
Estimated Tracker	1	Excel	Used to track the progress of estimate requests made by TRS members
TRS Tracker	1	Excel	Used to track the progress of other requests made by TRS members
TDC → TRS Transfers paid	1	Excel	Tracks payments by transfers out of TDC
TRS Refund Tracker	1	Excel	Tracks refunds paid to TRS members
FY10 TRS SATW	1	Excel	School Aide Tracking Worksheet
TRS 2009 TRS Taxes	1	Excel	Tracking for TRS, payroll taxes withheld
TDC → TRS Final Calculation Check Sheet	4	Excel	Used to verify final calculations for members transferring out of TDC into TRS
PERS Estimate	1	Excel	Calculation of PERS estimates for s former PERS member who is now in TRS
QDRO Worksheet	1	Excel	Used in application of QDRO percentages to prior calculations
Teacher Estimates	1	Excel	Tracks status of estimates requested by teachers
Retirement Totals	1	Excel	Annually maintain retirement totals per month
Critical needs tracker	1	Excel	Tracks retired teachers who have been rehired under the critical needs justification

Table 11 Spreadsheets Employed Outside the LOB Applications by Uniformed Services

NAME	QUANTITY	FORMAT	PURPOSE
Uniformed Services Refund Spreadsheet	1	Lotus	Calculate refunds for the six Uniformed Services plans
Actuarial Reduction Factors 2004	1	Excel	Calculated actuarial factors provided by actuary and used in calculation of benefit reductions in the case of unpaid loans
DSRS Loan Reduction	1-estimate 1-final	Excel	Calculate lifetime actuarial benefit reductions in case of a retiree who did not pay off the loan

NAME	QUANTITY	FORMAT	PURPOSE
Estimated Loan Reduction Deem Dist	1	Excel	Calculates the actuarial reduction of the lifetime benefit based on an outstanding loan balance – for each option
Check-In	5	Excel	Used to track delinquency invoices sent and check-in monthly reports and fees reports for each agency
DSRS Contacts	1	Excel	List of agencies, addresses, contact person, phone number
EMS Contacts	1	Excel	List of agencies, addresses, contact person, phone number
Mail Merge Fees Addresses	1	Excel	List of agencies, addresses, contact person, phone number
Plan B Overtime	1	Excel	Reconcile information provided by the State Police with overtime records on Bluezone monthly
Various Check-In Sheets	4	Excel	To track delinquency invoices sent and check-in monthly reports and fees reports for each agency
Various Check-Off List	3	Excel	Beneficiaries, returned, or received
Adjustment Spreadsheet	1	Excel	Calculates adjustment needed on monthly payroll report
Fees Adjustment Spreadsheet	1	Excel	Calculates adjustment needed on fees report
Agencies of Uniformed Services	1	Excel	List of agencies and number for DSRS and EMSRS for use with merge documents
DSRS Statewide Uniformed Fees	1	Excel	Keeps track of fiscal year totals of statewide uniform fees collected
Delinquency Surcharge Invoice	1	Excel	Calculates delinquency surcharge and produces an invoice to send for delinquent monthly payroll and fee reports
USERRA Calculation	5	Excel	Calculates cost for member and employer to purchase USERRA (Uniformed Services Employment and Reemployment Rights Act) military service
Retro/Employer Error Calculation	2	Excel	Calculates the cost for a member to purchase service
EMSRS Payment Spreadsheets	1	Excel	Amortization spreadsheets for member payments for service purchase, monthly interest calculation, balance due
Income Verification	5	Excel	Tracking sheets for annual disability income verification project for Uniformed Services systems
Uniformed Services Estimate and Final Calculation Tracker	1	Excel	Tracking sheet for receipt of estimate request and preparation of estimate, tracking sheet for paperwork received for final retirement calculation
Tax Spreadsheet	6	Excel	Tax spreadsheets to balance monthly federal tax withholding from refunds. Also used to balance taxes annually.
Tax Spreadsheet	6	Excel	Tax spreadsheets to balance monthly federal and state tax withholding from annuities. Also used to balance taxes annually
Annual Project Tracker	3	Excel	Tracks names, addresses, forms sent, dates, action taken, etc.
Concurrent Employment	3	Excel	Calculates additional amount due from concurrent employer

NAME	QUANTITY	FORMAT	PURPOSE
Back pay Settlement	1	Excel	Calculates correct monthly salaries due to back pay settlements
COLA	2	Excel	"Quirky" COLA calculations that cannot be automatically calculated by the current system as other COLAs are done. These calculations are done by hand, and entered into the spreadsheets for yearly tracking purposes.
QDRO	1-estimate 1-final	Excel	To calculate benefits to an alternate payee due to a QDRO
Various ad hoc	Multiple	Excel	Created ad hoc to perform various calculations, e.g.: • Over- under-payment of monthly benefits • Account recreation, particularly in interest calculations • Adjustments to statements • Refund or credit calculation caused by erroneous employer reporting • Recalculation of previously incorrect calculations

EXH 13 EMPLOYERS WHO REPORT INFORMATION TO WVCPRB

The table below includes all employers who report wage and contribution information to WVCPRB and the form that their reports take, paper-based, WCS, etc. There are 837 entries in the table. Note that all employers who submit a paper check in payment of their contributions currently receive a turnaround confirmation of their payment (with the exception of the first 15 employers numbered D00100 through P21901 who receive no such confirmation)

Table 12 WVCPRB's Reporting Employers

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
D00100	BARBOUR COUNTY DEPUTY SHERIFF	6	monthly	DSRS	Paper Check
D00200	BERKELEY COUNTY DEPUTY SHERIFF	52	monthly	DSRS	ACH
D00300	BOONE COUNTY DEPUTY SHERIFFS	22	monthly	DSRS	Lockbox
D00400	BRAXTON COUNTY DEPUTY SHERIFF	9	monthly	DSRS	Paper Check
D00500	BROOKE COUNTY COMMISSION	17	monthly	DSRS	ACH
D00600	CABELL COUNTY DEPUTY SHERIFF	40	monthly	DSRS	ACH
D00700	CALHOUN COUNTY DEPUTY SHERIFF	3	monthly	DSRS	Lockbox
D00800	CLAY COUNTY DEPUTY SHERIFFS	6	monthly	DSRS	ACH
D00900	DODDRIDGE COUNTY DEPUTY SHER	5	monthly	DSRS	Lockbox
D01000	FAYETTE COUNTY DEPUTY SHERIF	31	monthly	DSRS	Lockbox
D01100	GILMER COUNTY DEPUTY SHERIFF	4	monthly	DSRS	Lockbox
D01200	GRANT COUNTY DEPUTY SHERIFFS	8	monthly	DSRS	Lockbox
D01300	GREENBRIER CO DEPUTY SHERIFF	26	monthly	DSRS	Paper Check
D01400	HAMPSHIRE COUNTY DEPUTY SHER	15	monthly	DSRS	Lockbox
D01500	HANCOCK COUNTY DEPUTY SHERIF	25	monthly	DSRS	ACH
D01600	HARDY COUNTY DEPUTY SHERIFFS	6	monthly	DSRS	ACH
D01700	HARRISON COUNTY DEPUTY SHERI	41	monthly	DSRS	Lockbox
D01800	JACKSON CO DEPUTY SHERIFF	14	monthly	DSRS	ACH
D01900	JEFFERSON COUNTY DEPUTY SHER	23	monthly	DSRS	Lockbox
D02000	KANAWHA COUNTY DEPUTY SHERIF	98	monthly	DSRS	Lockbox
D02100	LEWIS COUNTY DEPUTY SHERIFFS	12	monthly	DSRS	ACH
D02200	LINCOLN COUNTY DEPUTY SHERIF	7	monthly	DSRS	ACH
D02300	LOGAN COUNTY DEPUTY SHERIFFS	17	monthly	DSRS	Lockbox
D02400	MCDOWELL COUNTY DEPUTY SHERI	12	monthly	DSRS	ACH
D02500	MARION COUNTY DEPUTY SHERIFF	20	monthly	DSRS	Lockbox
D02600	MARSHALL COUNTY DEPUTY SHERI	22	monthly	DSRS	Lockbox
D02700	MASON COUNTY DEPUTY SHERIFFS	13	monthly	DSRS	ACH
D02800	MERCER COUNTY DEPUTY SHERIFF	26	monthly	DSRS	Lockbox
D02900	MINERAL COUNTY DEPUTY SHERIF	10	monthly	DSRS	ACH
D03000	MINGO COUNTY DEPUTY SHERIFFS	19	monthly	DSRS	Paper Check
D03100	MONONGALIA COUNTY DEPUTY SHE	33	monthly	DSRS	ACH
D03200	MONROE COUNTY DEPUTY SHERIFF	5	monthly	DSRS	Lockbox
D03300	MORGAN COUNTY DEPUTY SHERIFF	11	monthly	DSRS	ACH
D03400	NICHOLAS COUNTY DEPUTY SHERI	27	monthly	DSRS	Paper Check
D03500	OHIO COUNTY DEPUTY SHERIFFS	25	monthly	DSRS	Paper Check
D03600	PENDLETON COUNTY DEPUTY SHER	4	monthly	DSRS	ACH
D03700	PLEASANTS COUNTY DEPUTY SHER	4	monthly	DSRS	Lockbox
D03800	POCAHONTAS COUNTY DEPUTY SHE	8	monthly	DSRS	ACH
D03900	PRESTON COUNTY DEPUTY SHERIFFS	16	monthly	DSRS	ACH
D04000	PUTNAM COUNTY DEPUTY SHERIFF	35	monthly	DSRS	Lockbox

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
D04100	RALEIGH COUNTY DEPUTY SHERIF	39	monthly	DSRS	Lockbox
D04200	RANDOLPH COUNTY DEPUTY SHERI	8	monthly	DSRS	ACH
D04300	RITCHIE COUNTY DEPUTY SHERIFFS	7	monthly	DSRS	ACH
D04400	ROANE COUNTY DEPUTY SHERIFFS	5	monthly	DSRS	ACH
D04500	SUMMERS COUNTY DEPUTY SHERIFFS	4	monthly	DSRS	Lockbox
D04600	TAYLOR COUNTY DEPUTY SHERIFF	5	monthly	DSRS	Lockbox
D04700	TUCKER COUNTY DEPUTY SHERIFF	3	monthly	DSRS	Lockbox
D04800	TYLER COUNTY DEPUTY SHERIFFS	6	monthly	DSRS	Lockbox
D04900	UPSHUR COUNTY DEPUTY SHERIFF	10	monthly	DSRS	Lockbox
D05000	WAYNE COUNTY DEPUTY SHERIFFS	20	monthly	DSRS	Paper Check
D05100	WEBSTER COUNTY DEPUTY SHERIF	4	monthly	DSRS	Lockbox
D05200	WETZEL COUNTY DEPUTY SHERIFF	9	monthly	DSRS	ACH
D05300	WIRT COUNTY DEPUTY SHERIFFS	1	monthly	DSRS	Lockbox
D05400	WOOD COUNTY DEPUTY SHERIFFS	37	monthly	DSRS	ACH
D05500	WYOMING COUNTY DEPUTY SHERIFFS	13	monthly	DSRS	ACH
F20002	CITY OF MOUNDSVILLE	0	monthly	MPFRS	Paper Check
F21200	CITY OF HUNTINGTON	0	monthly	MPFRS	Paper Check
F21901	CITY OF CHARLESTON	0	monthly	MPFRS	Paper Check
F22500	CITY OF GRAFTON	0	monthly	MPFRS	Paper Check
M00001	BERKELEY COUNTY EMERGENCY	30	monthly	EMSRS	ACH
M00002	BOONE COUNTY AMBULANCE	36	monthly	EMSRS	Lockbox
M00003	BROOK COUNTY COMMISSION	9	monthly	EMSRS	ACH
M00004	CABELL COUNTY COMMISSION	90	monthly	EMSRS	ACH
M00005	CLAY COUNTY EMERGENCY	4	monthly	EMSRS	ACH
M00006	GILMER COUNTY AMBULANCE SVC	8	monthly	EMSRS	Lockbox
M00007	HARRISON COUNTY EMERGENCY	43	monthly	EMSRS	ACH
M00008	JACKSON COUNTY EMS	23	monthly	EMSRS	ACH
M00009	JEFFERSON COUNTY EMERGENCY	13	monthly	EMSRS	ACH
M00010	KANAWHA COUNTY EMERGENCY	178	monthly	EMSRS	ACH
M00011	LOGAN EMERGENCY AMBULANCE	17	monthly	EMSRS	ACH
M00012	PUTNAM COUNTY EMS	42	monthly	EMSRS	Lockbox
M00013	RANDOLPH CO EMERGENCY SQUAD	18	monthly	EMSRS	ACH
M00014	WESTON-LEWIS CO EMERGENCY	10	monthly	EMSRS	ACH
M00015	WETZEL COUNTY EMERGENCY	13	monthly	EMSRS	ACH
P20002	CITY OF MOUNDSVILLE	2	monthly	MPFRS	Paper Check
P21200	CITY OF HUNTINGTON	10	monthly	MPFRS	Paper Check
P20700	TOWN OF BELLE	1	monthly	MPFRS	Paper Check
P22500	CITY OF GRAFTON	0	monthly	MPFRS	Paper Check
P24400	CITY OF DUNBAR	0	monthly	MPFRS	Paper Check
P26000	CITY OF OAK HILL	3	monthly	MPFRS	Paper Check
P21901	CITY OF CHARLESTON	6	monthly	MPFRS	Paper Check
P30200	CITY OF WELCH	0	monthly	MPFRS	Paper Check
P86500	CITY OF POINT PLEASANT	0	monthly	MPFRS	Paper Check
X00100	BARBOUR COUNTY COMM	40	monthly	PERS	ACH
X00200	BERKELEY COUNTY COMM	197	monthly	PERS	ACH
X00300	BOONE COUNTY COMM	112	monthly	PERS	Lockbox
X00400	BRAXTON COUNTY COMM	54	monthly	PERS	Paper Check
X00500	BROOKE COUNTY COMM	52	monthly	PERS	ACH
X00600	CABELL COUNTY COMM	190	monthly	PERS	ACH
X00700	CALHOUN COUNTY COMM	31	monthly	PERS	Lockbox
X00800	CLAY COUNTY COMM	24	monthly	PERS	ACH

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
X00900	DODDRIDGE COUNTY COMM	34	monthly	PERS	Lockbox
X01000	FAYETTE COUNTY COMM	109	monthly	PERS	Lockbox
X01100	GILMER COUNTY COMM	24	monthly	PERS	Lockbox
X01200	GRANT COUNTY COMM	46	monthly	PERS	Lockbox
X01300	GREENBRIER COUNTY COMM	76	monthly	PERS	ACH
X01400	HAMPSHIRE COUNTY COMM	56	monthly	PERS	Lockbox
X01500	HANCOCK COUNTY COMM	81	monthly	PERS	ACH
X01600	HARDY COUNTY COMM	48	monthly	PERS	ACH
X01700	HARRISON COUNTY COMM	188	monthly	PERS	Lockbox
X01800	JACKSON COUNTY COMM	84	monthly	PERS	ACH
X01900	JEFFERSON COUNTY COMM	150	monthly	PERS	Lockbox
X02000	KANAWHA COUNTY COMM	337	monthly	PERS	Lockbox
X02100	LEWIS COUNTY COMM	62	monthly	PERS	ACH
X02200	LINCOLN COUNTY COMM	49	monthly	PERS	Paper Check
X02300	LOGAN COUNTY COMM	114	monthly	PERS	Lockbox
X02400	MCDOWELL COUNTY COMM	275	monthly	PERS	Lockbox
X02500	MARION COUNTY COMM	142	monthly	PERS	Lockbox
X02600	MARSHALL COUNTY COMM	86	monthly	PERS	Lockbox
X02700	MASON COUNTY COMM	69	monthly	PERS	ACH
X02800	MERCER COUNTY COMM	133	monthly	PERS	Lockbox
X02900	MINERAL COUNTY COMM	73	monthly	PERS	ACH
X03000	MINGO COUNTY COMM	88	monthly	PERS	Paper Check
X03100	MONONGALIA COUNTY COMM	193	monthly	PERS	Paper Check
X03200	MONROE COUNTY COMM	31	monthly	PERS	Lockbox
X03300	MORGAN COUNTY COMM	50	monthly	PERS	ACH
X03400	NICHOLAS COUNTY COMM	61	monthly	PERS	Paper Check
X03500	OHIO COUNTY COMM	80	monthly	PERS	Lockbox
X03600	PENDLETON COUNTY COMM	32	monthly	PERS	ACH
X03700	PLEASANTS COUNTY COMM	43	monthly	PERS	ACH
X03800	POCAHONTAS COUNTY COMM	46	monthly	PERS	ACH
X03900	PRESTON COUNTY COMM	77	monthly	PERS	ACH
X04000	PUTNAM COUNTY COMM	128	monthly	PERS	ACH
X04100	RALEIGH COUNTY COMM	137	monthly	PERS	Lockbox
X04200	RANDOLPH COUNTY COMM	57	monthly	PERS	ACH
X04201	RANDOLPH CO EMERG SQUAD	5	monthly	PERS	ACH
X04300	RITCHIE COUNTY COMM	30	monthly	PERS	ACH
X04400	ROANE COUNTY COMM	45	monthly	PERS	ACH
X04500	SUMMERS COUNTY COMM	32	monthly	PERS	Lockbox
X04600	TAYLOR COUNTY COMM	36	monthly	PERS	Lockbox
X04700	TUCKER COUNTY COMM	36	monthly	PERS	Lockbox
X04800	TYLER COUNTY COMM	36	monthly	PERS	Lockbox
X04900	UPSHUR COUNTY COMM	72	monthly	PERS	Lockbox
X05000	WAYNE COUNTY COMM	87	monthly	PERS	ACH
X05100	WEBSTER COUNTY COMM	41	monthly	PERS	Lockbox
X05200	WETZEL COUNTY COMM	46	monthly	PERS	ACH
X05300	WIRT COUNTY COMM	14	monthly	PERS	Lockbox
X05400	WOOD COUNTY COMM	163	monthly	PERS	ACH
X05500	WYOMING COUNTY COMM	83	monthly	PERS	ACH
X10100	BARBOUR CO HEALTH DEPT	13	monthly	PERS	ACH
X10200	BERKELEY CO HEALTH DEPT	16	monthly	PERS	ACH
X10300	BOONE CO HEALTH DEPT	9	monthly	PERS	ACH

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
X10400	BRAXTON CO HEALTH DEPT	5	monthly	PERS	Paper Check
X10500	BROOKE CO HEALTH DEPT	6	monthly	PERS	ACH
X10600	CABELL-HUNTINGTON HEALTH DEP	33	monthly	PERS	ACH
X10800	CLAY CO HEALTH DEPT	17	monthly	PERS	ACH
X10801	CLAY CO HEALTH DEPT	3	monthly	PERS	ACH
X10900	DODDRIDGE CO HEALTH DEPT	3	monthly	PERS	Paper Check
X11000	FAYETTE CO HEALTH DEPT	7	monthly	PERS	ACH
X11100	GILMER CO HEALTH DEPT	4	monthly	PERS	Paper Check
X11101	GILMER CO HEALTH CTR	1	monthly	PERS	Lockbox
X11200	GRANT CO HEALTH DEPT	14	monthly	PERS	Lockbox
X11300	GREENBRIER CO BD OF HEALTH	11	monthly	PERS	Lockbox
X11400	HAMPSHIRE CO HEALTH DEPT	9	monthly	PERS	ACH
X11500	HANCOCK CO HEALTH DEPT	6	monthly	PERS	ACH
X11600	HARDY CO HEALTH DEPT	7	monthly	PERS	Lockbox
X11700	HARRISON-CLARKSBURG HEALTH	15	monthly	PERS	ACH
X11800	JACKSON CO HEALTH DEPT	10	monthly	PERS	Lockbox
X11900	JEFFERSON CO HEALTH DEPT	7	monthly	PERS	Lockbox
X12000	KANAWHA CHARLESTON HEALTH	27	monthly	PERS	Lockbox
X12100	LEWIS CO HEALTH DEPT	6	monthly	PERS	ACH
X12200	LINCOLN CO HEALTH DEPT	4	monthly	PERS	ACH
X12300	LOGAN CO HEALTH DEPT	7	monthly	PERS	Lockbox
X12400	MCDOWELL CO HEALTH DEPT	5	monthly	PERS	Lockbox
X12500	MARION CO HEALTH DEPT	10	monthly	PERS	ACH
X12600	MARSHALL CO HEALTH DEPT	10	monthly	PERS	Lockbox
X12700	MASON CO HEALTH DEPT	6	monthly	PERS	ACH
X12800	MERCER CO BD OF HEALTH	15	monthly	PERS	Paper Check
X12900	MINERAL CO HEALTH DEPT	11	monthly	PERS	Lockbox
X13000	MINGO CO BD OF HEALTH	8	monthly	PERS	Paper Check
X13100	MONONGALIA CO HEALTH DEPT	68	monthly	PERS	ACH
X13300	MORGAN CO HEALTH DEPT	8	monthly	PERS	ACH
X13400	NICHOLAS CO HEALTH DEPT	7	monthly	PERS	Lockbox
X13500	WHEELING OHIO HEALTH DEPT	28	monthly	PERS	ACH
X13600	PENDLETON CO HEALTH DEPT	6	monthly	PERS	Lockbox
X13800	POCAHONTAS CO BD OF HEALTH	4	monthly	PERS	Paper Check
X13900	PRESTON CO HEALTH DEPT	7	monthly	PERS	ACH
X14000	PUTNAM CO HEALTH DEPT	12	monthly	PERS	ACH
X14100	BECKLEY-RALEIGH CO HEALTH	20	monthly	PERS	ACH
X14200	RANDOLPH-ELKINS HEALTH DEPT	30	monthly	PERS	ACH
X14500	SUMMERS CO HEALTH DEPT	7	monthly	PERS	ACH
X14600	GRAFTON-TAYLOR CO BD OF HEAL	11	monthly	PERS	ACH
X14700	TUCKER CO HEALTH DEPT	3	monthly	PERS	ACH
X14900	UPSHUR-BUCKHANNON HEALTH	4	monthly	PERS	Lockbox
X15000	WAYNE CO HEALTH DEPT	11	monthly	PERS	Hybrid ACH/Lockbox
X15100	WEBSTER CO HEALTH DEPT	4	monthly	PERS	Lockbox
X15200	WETZEL-TYLER HEALTH DEPT	6	monthly	PERS	Paper Check
X15400	MID-OHIO VALLEY HEALTH DEPT	61	monthly	PERS	ACH
X15500	WYOMING CO HEALTH DEPT	5	monthly	PERS	Lockbox
X20100	CITY OF MONTGOMERY	15	monthly	PERS	ACH
X20200	CITY OF FOLLANSBEE	36	monthly	PERS	Paper Check
X20300	TOWN OF GRANT TOWN	7	monthly	PERS	Paper Check
X20400	TOWN OF PINEVILLE	13	monthly	PERS	ACH

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
X20500	CITY OF NITRO	37	monthly	PERS	Lockbox
X20600	CITY OF WILLIAMSON	8	monthly	PERS	Paper Check
X20601	CITY OF WILLIAMSON UTILITY B	3	monthly	PERS	ACH
X20700	TOWN OF BELLE	9	monthly	PERS	ACH
X20701	BELLE SANITARY BOARD	3	monthly	PERS	ACH
X20800	CITY OF HINTON	26	monthly	PERS	Paper Check
X20900	CITY OF SALEM	17	monthly	PERS	Paper Check
X21000	CITY OF ELKINS	78	monthly	PERS	Lockbox
X21100	CITY OF WELLSBURG	24	monthly	PERS	ACH
X21200	CITY OF HUNTINGTON	158	monthly	PERS	ACH
X21300	VILLAGE OF VALLEY GROVE	1	monthly	PERS	Paper Check
X21400	CITY OF LEWISBURG	49	monthly	PERS	ACH
X21500	TOWN OF FAYETTEVILLE	27	monthly	PERS	ACH
X21600	CITY OF FAIRMONT	101	monthly	PERS	ACH
X21700	TOWN OF BATH	8	monthly	PERS	Lockbox
X21701	BERKELEY SPRINGS WATER WORKS	7	monthly	PERS	Lockbox
X21800	CITY OF BRIDGEPORT	121	monthly	PERS	ACH
X21901	CITY OF CHARLESTON	462	monthly	PERS	Lockbox
X22000	CITY OF HURRICANE	44	monthly	PERS	Lockbox
X22001	CITY OF HURRICANE WATER & SE	36	monthly	PERS	Lockbox
X22100	TOWN OF HUNDRED	1	monthly	PERS	ACH
X22300	CITY OF RAVENSWOOD	28	monthly	PERS	ACH
X22500	CITY OF GRAFTON	33	monthly	PERS	Paper Check
X22600	CITY OF MANNINGTON	12	monthly	PERS	ACH
X22700	CITY OF PARKERSBURG	141	monthly	PERS	ACH
X22800	CITY OF ROMNEY	20	monthly	PERS	Lockbox
X22900	CITY OF SAINT ALBANS	54	monthly	PERS	Lockbox
X23000	MARY H WEIR LIBRARY	8	monthly	PERS	Lockbox
X23001	CITY OF WEIRTON	106	monthly	PERS	Paper Check
X23004	CITY OF WEIRTON BD OF PARKS	8	monthly	PERS	Lockbox
X23100	CITY OF WESTON	12	monthly	PERS	ACH
X23200	TOWN OF RIVESVILLE	6	monthly	PERS	Paper Check
X23300	CITY OF CLARKSBURG	108	monthly	PERS	Lockbox
X23500	CITY OF SAINT MARYS	16	monthly	PERS	ACH
X23600	TOWN OF FAIRVIEW	3	monthly	PERS	Paper Check
X23700	CITY OF BUCKHANNON	38	monthly	PERS	Lockbox
X23802	CITY OF CHARLES TOWN	28	monthly	PERS	ACH
X23900	TOWN OF MATEWAN	1	monthly	PERS	Lockbox
X23901	TOWN OF MATEWAN WATER DEPT	1	monthly	PERS	Lockbox
X24001	CITY OF MCMECHEN	9	monthly	PERS	Lockbox
X24002	CITY OF MCMECHEN WATER & SEW	4	monthly	PERS	Lockbox
X24100	CITY OF BECKLEY	148	monthly	PERS	ACH
X24200	CITY OF PHILIPPI	41	monthly	PERS	ACH
X24300	CITY OF PADEN CITY	14	monthly	PERS	Lockbox
X24400	CITY OF DUNBAR	32	monthly	PERS	ACH
X24500	CITY OF KEYSER	42	monthly	PERS	ACH
X24600	TOWN OF ELIZABETH	5	monthly	PERS	ACH
X24700	CITY OF SOUTH CHARLESTON	164	monthly	PERS	Lockbox
X24800	TOWN OF FARMINGTON	3	monthly	PERS	Paper Check
X24900	CITY OF SUMMERSVILLE	45	monthly	PERS	Lockbox
X25000	TOWN OF GRANTSVILLE	7	monthly	PERS	Paper Check

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
X25100	CITY OF BENWOOD	22	monthly	PERS	Paper Check
X25200	TOWN OF WEST UNION	9	monthly	PERS	Paper Check
X25300	CITY OF BLUEFIELD	67	monthly	PERS	ACH
X25400	CITY OF CAMERON	8	monthly	PERS	Paper Check
X25500	CITY OF SHINNSTON	25	monthly	PERS	Lockbox
X25600	CITY OF KINGWOOD	24	monthly	PERS	ACH
X25700	TOWN OF MONONGAH	11	monthly	PERS	Paper Check
X25800	TOWN OF MOOREFIELD	26	monthly	PERS	ACH
X25900	TOWN OF FRANKLIN	7	monthly	PERS	ACH
X26000	CITY OF OAK HILL	24	monthly	PERS	ACH
X26100	TOWN OF DAVIS	5	monthly	PERS	Paper Check
X26200	CITY OF NEW MARTINSVILLE	62	monthly	PERS	ACH
X26300	TOWN OF ATHENS	12	monthly	PERS	ACH
X26600	CITY OF WILLIAMSTOWN	17	monthly	PERS	Lockbox
X26700	CITY OF GARY	4	monthly	PERS	Paper Check
X26800	CITY OF MULLENS	24	monthly	PERS	Paper Check
X26900	CITY OF RIPLEY	40	monthly	PERS	ACH
X27000	CITY OF PRINCETON	33	monthly	PERS	Lockbox
X27001	CITY OF PRINCETON SANITARY B	18	monthly	PERS	Paper Check
X27100	CITY OF SPENCER	13	monthly	PERS	ACH
X27200	TOWN OF SOPHIA	1	monthly	PERS	Paper Check
X27300	CITY OF MADISON	17	monthly	PERS	ACH
X27400	CITY OF STONEWOOD	12	monthly	PERS	Paper Check
X27500	TOWN OF MARLINTON	13	monthly	PERS	Paper Check
X27600	CITY OF GLEN DALE	20	monthly	PERS	ACH
X27700	TOWN OF ANMOORE	7	monthly	PERS	ACH
X27800	CITY OF BELMONT	4	monthly	PERS	Lockbox
X28000	CITY OF GLENVILLE	5	monthly	PERS	Lockbox
X28100	CITY OF KENOVA	24	monthly	PERS	Paper Check
X28200	TOWN OF NUTTER FORT	23	monthly	PERS	ACH
X28300	TOWN OF MIDDLEBOURNE	4	monthly	PERS	Lockbox
X28400	TOWN OF GAULEY BRIDGE	9	monthly	PERS	ACH
X28500	TOWN OF CLENDENIN	8	monthly	PERS	Lockbox
X28600	TOWN OF WARDENSVILLE	7	monthly	PERS	ACH
X28700	CITY OF MARMET	13	monthly	PERS	Paper Check
X28800	VILLAGE OF BARBOURSVILLE	49	monthly	PERS	ACH
X28900	TOWN OF UNION	5	monthly	PERS	Paper Check
X29000	TOWN OF WINFIELD	7	monthly	PERS	Lockbox
X29100	TOWN OF ANSTED	13	monthly	PERS	Lockbox
X29200	CITY OF WHITE SULPHUR SPRING	32	monthly	PERS	Paper Check
X29300	CITY OF PARSONS	11	monthly	PERS	Lockbox
X29400	TOWN OF CLAY	7	monthly	PERS	Paper Check
X29500	TOWN OF NEW HAVEN	10	monthly	PERS	Paper Check
X29600	CITY OF THOMAS	4	monthly	PERS	ACH
X29700	TOWN OF HAMLIN	10	monthly	PERS	Paper Check
X29800	TOWN OF CAPON BRIDGE	2	monthly	PERS	Lockbox
X29900	CITY OF MILTON	14	monthly	PERS	ACH
X29901	CITY OF MILTON WATER DEPT	7	monthly	PERS	ACH
X29902	CITY OF MILTON SANITARY DEPT	5	monthly	PERS	ACH
X30000	CITY OF RICHWOOD	13	monthly	PERS	Paper Check
X30100	CITY OF LOGAN	14	monthly	PERS	Lockbox

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
X30101	CITY OF LOGAN SANITARY BOARD	4	monthly	PERS	Lockbox
X30200	CITY OF WELCH	41	monthly	PERS	ACH
X50100	CENTER PUBLIC SERVICE DISTRI	3	monthly	PERS	Paper Check
X50200	MOUNDSVILLE-MARSHALL PUBLIC	12	monthly	PERS	ACH
X50500	HOUSING AUTH - CITY WILLIAMS	9	monthly	PERS	Lockbox
X50600	NITRO REG WASTEWATER UTILITY	13	monthly	PERS	Lockbox
X50800	SANITARY BOARD OF CHARLESTON	77	monthly	PERS	Lockbox
X50900	HUNTINGTON WV HOUSING AUTH	72	monthly	PERS	Lockbox
X51000	CITY OF ST ALBANS MUNICIPAL	33	monthly	PERS	ACH
X51200	UPSHUR COUNTY PUBLIC LIBRARY	5	monthly	PERS	Lockbox
X51300	WESTON SANITARY BOARD	9	monthly	PERS	ACH
X51400	POCAHONTAS MEMORIAL HOSPITAL	107	monthly	PERS	ACH
X51600	WHEELING OHIO COUNTY AIRPORT	7	monthly	PERS	Lockbox
X51800	CHARLESTON-KANAWHA HOUSING	84	monthly	PERS	ACH
X52100	GREATER HUNTINGTON PARK & RE	33	monthly	PERS	Lockbox
X52200	BUCKHANNON HOUSING AUTH	6	monthly	PERS	ACH
X52300	HUNTINGTON SANITARY BOARD	62	monthly	PERS	Lockbox
X52500	CITY OF BUCKHANNON SANITARY	24	monthly	PERS	Lockbox
X52600	CITY OF BUCKHANNON WASTE	32	monthly	PERS	Lockbox
X52700	CHARLES W GIBSON LIBRARY	2	monthly	PERS	Lockbox
X52800	PARKERSBURG UTILITY BOARD	81	monthly	PERS	ACH
X52900	CITY OF BUCKHANNON WATER BD	25	monthly	PERS	Lockbox
X53200	ST ALBANS HOUSING AUTHORITY	4	monthly	PERS	Lockbox
X53300	CHARLESTON URBAN RENEWAL AUT	2	monthly	PERS	ACH
X53400	HOUSING AUTH - SO CHARLESTON	5	monthly	PERS	Lockbox
X53600	BECKLEY RALEIGH CO CONV CTR	7	monthly	PERS	ACH
X53700	KEYSER-MINERAL COUNTY LIBRAR	7	monthly	PERS	ACH
X53800	CITY OF WHEELING HOUSING AUT	28	monthly	PERS	ACH
X53900	KANAWHA FALLS PSD	10	monthly	PERS	Paper Check
X54100	NORTH BECKLEY PSD	13	monthly	PERS	ACH
X54200	CABELL COUNTY PUBLIC LIBRARY	89	monthly	PERS	Lockbox
X54400	CITY COUNTY BDG MGT COMM	4	monthly	PERS	Lockbox
X54500	OHIO COUNTY PUBLIC LIBRARY	19	monthly	PERS	ACH
X54900	RALEIGH COUNTY PUBLIC LIBRAR	24	monthly	PERS	ACH
X55000	SO CHARLESTON PUBLIC LIBRARY	7	monthly	PERS	ACH
X55100	BLUEFIELD SANITARY BOARD	39	monthly	PERS	ACH
X55300	GREENBRIER VALLEY AIRPORT	13	monthly	PERS	ACH
X55400	CENTRAL WV REGIONAL AIRPORT	55	monthly	PERS	ACH
X55401	RALEIGH CO MEMORIAL AIRPORT	8	monthly	PERS	ACH
X55500	KANAWHA CO PARKS & REC	24	monthly	PERS	ACH
X55600	MORGANTOWN PUBLIC LIBRARY	18	monthly	PERS	ACH
X55800	CITY OF SO CHARLESTON SANITA	20	monthly	PERS	ACH
X55900	WV ASSOC OF COUNTIES	2	monthly	PERS	Paper Check
X56000	CITY OF BUCKHANNON PUBLIC WO	5	monthly	PERS	Lockbox
X56100	PRESTERA CENTER	4	monthly	PERS	ACH
X56200	TOWN OF PRATT WATER WORKS	6	monthly	PERS	Paper Check
X56300	MARTINSBURG PUBLIC LIBRARY	20	monthly	PERS	ACH
X56500	HOUSING AUTH - CITY OF ELKIN	4	monthly	PERS	ACH
X56700	PARKERSBURG & WOOD CO LIBRAR	18	monthly	PERS	ACH
X56800	UNION PUBLIC SERVICE DISTRIC	11	monthly	PERS	ACH
X56900	KINGWOOD WATER WORKS	8	monthly	PERS	ACH

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
X57100	LUBECK PSD	14	monthly	PERS	ACH
X57200	SISSONVILLE PSD	6	monthly	PERS	Paper Check
X57300	BCKP REGIONAL INTERGVTL CNCL	8	monthly	PERS	ACH
X57400	FAYETTE COUNTY PUBLIC LIBRAR	13	monthly	PERS	Paper Check
X57600	DUNBAR SANITARY BOARD	15	monthly	PERS	ACH
X57700	PT PLEASANT HOUSING AUTHORIT	8	monthly	PERS	ACH
X57900	CLAYWOOD PARK PSD	18	monthly	PERS	ACH
X58000	REGIONAL 8 PLANNING & DEVELO	29	monthly	PERS	ACH
X58300	GREENBRIER VALLEY CONSERVATI	2	monthly	PERS	Lockbox
X58400	CITY OF SPENCER SANITARY BOA	4	monthly	PERS	ACH
X58600	CITY OF SPENCER WATERWORKS	8	monthly	PERS	ACH
X58700	MID OHIO VALLEY REG AIRPORT	14	monthly	PERS	ACH
X58800	BROOKE COUNTY PUBLIC LIBRARY	4	monthly	PERS	ACH
X58900	REGION VII PLANNING & DEVELO	5	monthly	PERS	ACH
X59000	REGION 4 PLANNING & DEVELOP	6	monthly	PERS	ACH
X59100	CRAFT MEMORIAL LIBRARY	6	monthly	PERS	ACH
X59200	GREEN ACRES REGIONAL CENTER	10	monthly	PERS	Paper Check
X59300	REGION 1 PLANNING & DEVELOP	11	monthly	PERS	ACH
X59500	LAVALETTE PSD	11	monthly	PERS	Lockbox
X59600	CLARKSBURG WATER BOARD	40	monthly	PERS	ACH
X59700	CRAIGSVILLE PSD	13	monthly	PERS	Lockbox
X59800	NETTIE-LEIVASY PSD	6	monthly	PERS	Paper Check
X59900	PUTNAM CO PARKS & REC	7	monthly	PERS	ACH
X60000	CITY OF SPENCER HOUSING AUTH	5	monthly	PERS	ACH
X60200	REGION II PLANNING & DEVELOP	6	monthly	PERS	Lockbox
X60300	VALLEY HEALTHCARE SYSTEM	4	monthly	PERS	ACH
X60400	BUFFALO CREEK PSD	8	monthly	PERS	Lockbox
X60600	SHORTLINE PSD	3	monthly	PERS	Paper Check
X60700	BOONE MADISON PUBLIC LIBRARY	5	monthly	PERS	Lockbox
X60800	WESTBROOK HEALTH SERVICE	2	monthly	PERS	Lockbox
X61200	ARMSTRONG DEEPWATER PSD	6	monthly	PERS	Paper Check
X61300	KYOVA INTERSTATE PLANNING	5	monthly	PERS	Lockbox
X61400	WOOD CO PARKS & REC	5	monthly	PERS	Paper Check
X61600	BECKLEY HOUSING AUTHORITY	12	monthly	PERS	ACH
X61700	GILMER CO AMBULANCE SERV	1	monthly	PERS	Lockbox
X61800	CENTRAL WV TRANSIT AUTHORITY	27	monthly	PERS	ACH
X61900	MARION CO PARKS & REC	8	monthly	PERS	Lockbox
X62000	ARBUCKLE PSD	5	monthly	PERS	Paper Check
X62100	WETZEL COUNTY HOSPITAL	154	monthly	PERS	ACH
X62200	CLARKSBURG-HARRISON LIBRARY	13	monthly	PERS	ACH
X62300	OHIO COUNTY PSD	13	monthly	PERS	Lockbox
X62500	GREENBRIER PSD #1	7	monthly	PERS	Lockbox
X62700	OHIO VALLEY REG TRANS AUTH	45	monthly	PERS	ACH
X62800	BERKELEY COUNTY PSD	50	monthly	PERS	ACH
X62900	PARKERSBURG HOUSING AUTHORIT	23	monthly	PERS	ACH
X63000	MARION COUNTY PUBLIC LIBRARY	13	monthly	PERS	Lockbox
X63100	MASON COUNTY PSD	12	monthly	PERS	Paper Check
X63200	MONROE COUNTY PUBLIC LIBRARY	1	monthly	PERS	ACH
X63300	KANAWHA CO EMERGENCY AMB	27	monthly	PERS	Paper Check
X63400	SOUTHERN JACKSON CO PSD	8	monthly	PERS	Lockbox
X63500	JACKSON COUNTY PUBLIC LIBRAR	10	monthly	PERS	Lockbox

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
X63800	RALEIGH COUNTY PSD	17	monthly	PERS	ACH
X63900	HOUSING AUTH - CO OF JACKSON	12	monthly	PERS	Lockbox
X64200	BURNSVILLE PUBLIC UTILITY BO	2	monthly	PERS	ACH
X64300	KENOVA MUNICIPAL WATER WORKS	13	monthly	PERS	Paper Check
X64500	MALDEN PSD	9	monthly	PERS	Paper Check
X64600	BOONE CO PARKS & REC	7	monthly	PERS	ACH
X64700	HARDY CO RURAL DEVELOP	2	monthly	PERS	ACH
X64800	MINERAL WELLS PSD	8	monthly	PERS	Paper Check
X64900	HOUSING AUTH OF MINGO CO	15	monthly	PERS	Paper Check
X65000	UPPER OHIO CONSERVATION DIST	1	monthly	PERS	Lockbox
X65200	TOWN OF WEST HAMLIN	4	monthly	PERS	Paper Check
X65300	EASTERN PANHANDLE REG PLAN	5	monthly	PERS	ACH
X65400	MARSHALL COUNTY PSD #1	3	monthly	PERS	ACH
X65700	WARM SPRINGS PSD	6	monthly	PERS	Paper Check
X65800	WILDERNESS PSD	8	monthly	PERS	ACH
X65900	BRADLEY PSD	4	monthly	PERS	Lockbox
X66000	WOOD CO REC COMMISSION	3	monthly	PERS	Lockbox
X66300	HARRISON CO DEVELOP AUTH	1	monthly	PERS	ACH
X66500	RALEIGH CO HOUSING AUTH	12	monthly	PERS	Lockbox
X66600	FAIRMONT HOUSING AUTHORITY	30	monthly	PERS	ACH
X66700	TOWN OF BEVERLY	8	monthly	PERS	ACH
X66900	SOUTHERN CONSERVATION DISTRI	6	monthly	PERS	Paper Check
X67000	POCAHONTAS COUNTY PSD	5	monthly	PERS	Paper Check
X67100	HUTTONSVILLE PSD	7	monthly	PERS	Lockbox
X67200	GRANT CO HOUSING AUTH	3	monthly	PERS	ACH
X67300	BD OF PARKS & REC COMM	31	monthly	PERS	ACH
X67400	PUTNAM CO DEVELOP AUTH	3	monthly	PERS	ACH
X67500	TAYLOR COUNTY PUBLIC LIBRARY	3	monthly	PERS	Lockbox
X67600	MONROE HEALTH CENTER	53	monthly	PERS	ACH
X67700	LOUIS BENNETT PUBLIC LIBRARY	3	monthly	PERS	ACH
X67800	REGION 8 SOLID WASTE AUTH	7	monthly	PERS	ACH
X67900	ROANE COUNTY PUBLIC LIBRARY	5	monthly	PERS	Lockbox
X68300	COOL RIDGE-FLAT TOP PSD	4	monthly	PERS	Paper Check
X68400	DUNBAR HOUSING AUTHORITY	5	monthly	PERS	Lockbox
X68500	RICHWOOD PUBLIC LIBRARY	2	monthly	PERS	ACH
X68600	GLENVILLE UTILITY	10	monthly	PERS	Lockbox
X68700	FLATWOODS CANOE RUN PSD	13	monthly	PERS	Lockbox
X68800	RALEIGH CO EMERGENCY SERV	33	monthly	PERS	Paper Check
X68900	BERKELEY CO DEVELOPMENT AUTH	3	monthly	PERS	ACH
X69000	MOUNT HOPE HOUSING AUTHORITY	6	monthly	PERS	ACH
X69100	DODDRIDGE CO PUBLIC LIBRARY	4	monthly	PERS	ACH
X69200	BERKELEY CO PSD	55	monthly	PERS	ACH
X69300	CHELYAN PSD	11	monthly	PERS	Paper Check
X69400	CHAPMANVILLE PUBLIC LIBRARY	3	monthly	PERS	Paper Check
X69500	LOGAN COUNTY PSD	34	monthly	PERS	ACH
X69800	WORKFORCE INVEST BD OF KANAW	7	monthly	PERS	ACH
X69901	BLUEWELL PSD	15	monthly	PERS	ACH
X70100	RITCHIE CO PUBLIC LIBRARY	6	monthly	PERS	Paper Check
X70200	KEYSER HOUSING AUTHORITY	5	monthly	PERS	ACH
X70300	BRANCHLAND MIDKIFF PSD	3	monthly	PERS	Paper Check
X70500	SUGAR CREEK PSD	1	monthly	PERS	Paper Check

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
X70600	SOUTHWESTERN WATER DISTRICT	5	monthly	PERS	Paper Check
X70700	GRANT COUNTY PSD	6	monthly	PERS	Paper Check
X70800	BIG BEND PSD	2	monthly	PERS	Paper Check
X70900	BENEDUM AIRPORT AUTHORITY	13	monthly	PERS	ACH
X71100	VALLEY HEAD PUBLIC LIBRARY	1	monthly	PERS	Lockbox
X71200	TAYLOR COUNTY PSD	5	monthly	PERS	Lockbox
X71300	WEBSTER SPRINGS PSD	3	monthly	PERS	Lockbox
X71400	EASTERN WV REG AIRPORT AUTH	3	monthly	PERS	ACH
X71500	HUNTINGTON CABELL WAYNE ANIM	7	monthly	PERS	Paper Check
X71600	BOONE CO HOUSING & REDEVELOP	7	monthly	PERS	ACH
X71700	CRAIGSVILLE PUBLIC LIBRARY	4	monthly	PERS	Lockbox
X71800	CHARLESTON CONVEN & VISITORS	9	monthly	PERS	Paper Check
X72000	RANDOLPH CO HOUSING AUTH	18	monthly	PERS	ACH
X72100	BERKELEY CO FIRE SERV BD	2	monthly	PERS	Lockbox
X72300	COWEN PSD	7	monthly	PERS	Lockbox
X72400	VIENNA PUBLIC LIBRARY	7	monthly	PERS	ACH
X72500	WHITE OAK PSD	6	monthly	PERS	Paper Check
X72600	MARSHALL CO PARK & REC	8	monthly	PERS	Paper Check
X72700	MARTINSBURG BERKELEY CO PARK	14	monthly	PERS	ACH
X72900	MANNINGTON SANITARY BOARD	2	monthly	PERS	ACH
X73000	ELK VALLEY PSD	9	monthly	PERS	ACH
X73100	LEWIS CO CONV & VISITORS	2	monthly	PERS	Lockbox
X73300	LEADSVILLE PSD	5	monthly	PERS	ACH
X73500	UNION WILLIAMS PSD	9	monthly	PERS	Paper Check
X73600	COALFIELD COMM ACTION PARTNE	89	monthly	PERS	Lockbox
X73900	TUCKER CO SOLID WASTE AUTH	10	monthly	PERS	Lockbox
X74000	HAMRICK PSD	5	monthly	PERS	Paper Check
X74100	TOWN OF POCA SANITARY BD	3	monthly	PERS	Paper Check
X74200	RALEIGH CO SOLID WASTE AUTH	39	monthly	PERS	ACH
X74300	FAYETTE CO SOLID WASTE AUTH	1	monthly	PERS	Paper Check
X74400	RED SULPHUR PSD	7	monthly	PERS	Paper Check
X74500	GREENBRIER COUNTY PSD #2	10	monthly	PERS	Paper Check
X74700	PUTNAM CO FIRE SERVICE BD	3	monthly	PERS	ACH
X74800	MERCER CO SANITARY LANDFILL	7	monthly	PERS	Paper Check
X74900	4C ECONOMIC DEVELOP AUTH	3	monthly	PERS	ACH
X75000	KANAWHA CO SOLID WASTE AUTH	17	monthly	PERS	ACH
X75200	LINCOLN PSD	9	monthly	PERS	ACH
X75300	SUN VALLEY PSD	6	monthly	PERS	Lockbox
X75400	POCAHONTAS CO SOLID WASTE	4	monthly	PERS	ACH
X75600	BLUEFIELD HOUSING AUTHORITY	9	monthly	PERS	ACH
X75800	ROMNEY HOUSING AUTHORITY	3	monthly	PERS	ACH
X75900	PUTNAM CO SOLID WASTE AUTH	1	monthly	PERS	Lockbox
X76000	OHIO CO SOLID WASTE AUTH	1	monthly	PERS	Lockbox
X76100	PLEASANTS CO PUBLIC LIBRARY	2	monthly	PERS	ACH
X76200	KINGWOOD PARKS & REC COMM	2	monthly	PERS	ACH
X76400	LYNN MURRAY MEMORIAL LIBRARY	2	monthly	PERS	Lockbox
X76500	SWANEY MEMORIAL LIBRARY	3	monthly	PERS	ACH
X76600	WOOD CO SOLID WASTE AUTH		monthly	PERS	Inactive/Paper Check
X76800	MINGO CO REDEVELOP AUTH	4	monthly	PERS	ACH
X76900	MOUNTAIN TOP PSD	4	monthly	PERS	ACH
X77100	MORGANTOWN-MONONGALIA INITIA	1	monthly	PERS	Paper Check

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
X77200	NORTHERN JACKSON CO PSD	3	monthly	PERS	Lockbox
X77300	HAMMOND PSD	5	monthly	PERS	Lockbox
X77400	HARRISON CO SOLID WASTE AUTH	2	monthly	PERS	ACH
X77700	MIDLAND PSD	6	monthly	PERS	ACH
X77800	DANESE PSD	4	monthly	PERS	Paper Check
X77900	BOONE COUNTY PSD	7	monthly	PERS	ACH
X78200	GRANDVIEW-DOOLIN PSD	3	monthly	PERS	Paper Check
X78300	JEFFERSON CO PARKS & REC	7	monthly	PERS	ACH
X78400	SOUTH PUTNAM PSD	42	monthly	PERS	Paper Check
X78500	BOLAIR PUBLIC SERVICE DISTRI	1	monthly	PERS	Paper Check
X78600	CHESTNUT RIDGE PSD	4	monthly	PERS	ACH
X78700	WEIRTON TRANSIT CORPORATION	6	monthly	PERS	ACH
X78800	GREENBRIER CO SOLID WASTE AU	11	monthly	PERS	Paper Check
X78900	HARPERS FERRY BOLIVAR PSD	2	monthly	PERS	Paper Check
X79100	JEFFERSON CO PSD	10	monthly	PERS	ACH
X79300	BARBOUR CO DEVELOP AUTH	1	monthly	PERS	Lockbox
X79400	WYOMING CO ECONOMIC DEV	3	monthly	PERS	ACH
X79600	NORTHERN WAYNE CO PSD	9	monthly	PERS	Paper Check
X79700	LINCOLN ECONOMIC DEVELOPMENT	1	monthly	PERS	Lockbox
X79800	GAULEY RIVER PSD	5	monthly	PERS	ACH
X79900	ELKINS ROAD PSD	3	monthly	PERS	Paper Check
X80000	COALFIELDS EXPRESSWAY AUTH		monthly	PERS	Inactive/ACH
X80200	CLAY CO EMERG AMBULANCE	2	monthly	PERS	ACH
X80300	CRAB ORCHARD MACARTHUR PSD	11	monthly	PERS	ACH
X80400	MCDOWELL CO EMERG COMM	14	monthly	PERS	ACH
X80500	ROANE CO ECONOMIC DEV	1	monthly	PERS	ACH
X80600	METRO EMERG OPERATIONS CTR	73	monthly	PERS	Lockbox
X80700	MERCER CO AIRPORT AUTHORITY	4	monthly	PERS	Paper Check
X80900	TOWN OF ELEANOR	3	monthly	PERS	Paper Check
X81000	RICHWOOD WATER & SEWER	11	monthly	PERS	Paper Check
X81100	WETZEL CO EMERG AMBULANCE	2	monthly	PERS	Paper Check
X81200	TOWN OF HARPERS FERRY	12	monthly	PERS	ACH
X81400	UPPER KANAWHA VALLEY ENTRP	4	monthly	PERS	Paper Check
X81500	TOWN OF WHITESVILLE	2	monthly	PERS	Paper Check
X81600	BROOKE COUNTY PSD	3	monthly	PERS	Lockbox
X81700	HANCOCK CO SHELTER WORKSHOP	68	monthly	PERS	Lockbox
X81900	HAMPSHIRE CO DEVELOPMENT	2	monthly	PERS	Lockbox
X82000	CRUM PSD	4	monthly	PERS	ACH
X82100	CENTRAL COMMUNICATIONS INC	13	monthly	PERS	ACH
X82200	CORRIDOR G REG DEVELOP AUTH	1	monthly	PERS	ACH
X82300	TUCKER CO PARKS & REC COMM	1	monthly	PERS	Paper Check
X82400	BERKELEY CO EMERG AMBULANCE	5	monthly	PERS	ACH
X82600	RALEIGH CO RECREATION AUTH	5	monthly	PERS	ACH
X82700	ENLARGED HEPZIBAH PSD	5	monthly	PERS	Paper Check
X82900	COUNTY COMMISSIONERS ASSOC	2	monthly	PERS	Paper Check
X83100	GREENBRIER CO CONV & VISITOR	5	monthly	PERS	ACH
X83300	BOONE CO AMBULANCE AUTH	8	monthly	PERS	Lockbox
X83500	HAMLIN-LINCOLN CO LIBRARY	6	monthly	PERS	Lockbox
X83700	GREATER PAW PAW SANITARY DIS	2	monthly	PERS	Paper Check
X83900	GREENBRIER CO HOUSING AUTH	6	monthly	PERS	ACH
X84100	ELKINS-RANDOLPH CO AIRPORT	1	monthly	PERS	ACH

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
X84300	SUMMERS CO PUBLIC LIBRARY	2	monthly	PERS	ACH
X84400	RITCHIE CO ECON DEVELOP	1	monthly	PERS	ACH
X84600	WV MUNICIPAL LEAGUE	3	monthly	PERS	Lockbox
X84700	PRIDE IN LOGAN COUNTY INC	34	monthly	PERS	ACH
X84900	JACKSON CO DEVELOP AUTH	3	monthly	PERS	ACH
X85000	FIVE RIVERS PUBLIC LIBRARY	2	monthly	PERS	Lockbox
X85100	HARDY COUNTY PSD	6	monthly	PERS	ACH
X85200	RITCHIE CO AMBULANCE AUTH	17	monthly	PERS	ACH
X85300	PRESTON CO SENIOR CITIZENS I	12	monthly	PERS	ACH
X85500	PIEDMONT HOUSING AUTHORITY	5	monthly	PERS	ACH
X85600	TOWN OF THURMOND		monthly	PERS	Inactive/ACH
X85700	BENWOOD HOUSING AUTHORITY	7	monthly	PERS	ACH
X85800	FAIRMONT MARION CO TRANSIT	23	monthly	PERS	Lockbox
X85900	MIDLAND TRAIL SCENIC HIGHWAY	1	monthly	PERS	Paper Check
X86000	NICHOLAS CO SOLID WASTE AUTH	6	monthly	PERS	ACH
X86100	HATFIELD MCCOY REG REC AUTH	14	monthly	PERS	ACH
X86400	CITY OF MARTINSBURG	101	monthly	PERS	ACH
X86500	CITY OF POINT PLEASANT	47	monthly	PERS	Paper Check
X86600	SUMMERS CO PLANNING COMM		monthly	PERS	now X87200
X86700	NORTON-HARDING-JIMTOWN PSD	2	monthly	PERS	Paper Check
X86800	CLARKSBURG-HARRISON HOUSING	26	monthly	PERS	Lockbox
X86900	MARSHALL COUNTY PSD #4	4	monthly	PERS	ACH
X87000	N PANHANDLE COMM CRIMINAL	13	monthly	PERS	Lockbox
X87200	REG. 1 WORKFORCE INVEST. BD.	23	monthly	PERS	ACH
X87300	CENTURY VOLGA PSD	4	monthly	PERS	ACH
X87400	FRANKFORT PUBLIC SERVICE DIS	11	monthly	PERS	Paper Check
X87500	WEST VIRGINIA AFFORDABLE	1	monthly	PERS	ACH
X87600	CLAY COUNTY PSD	4	monthly	PERS	Lockbox
X87700	ADRIAN PUBLIC SERVICE	3	monthly	PERS	ACH
X87900	MARSHALL COUNTY PSD #3	2	monthly	PERS	ACH
X88000	MERCER CO COMMUNICATIONS	19	monthly	PERS	ACH
X88100	CHARLES TOWN UTILITY BOARD	23	monthly	PERS	ACH
X88200	PHILIPPI PUBLIC LIBRARY	1	monthly	PERS	Lockbox
X88300	COTTAGEVILLE PSD	4	monthly	PERS	ACH
X88400	MINGO COUNTY PSD	12	monthly	PERS	ACH
X88500	CITY OF SISTERSVILLE	20	monthly	PERS	Lockbox
X88700	CANAAN VALLEY PSD	1	monthly	PERS	Paper Check
X90001	PUBLIC DEFENDER CORP - 1ST	14	monthly	PERS	ACH
X90002	PUBLIC DEFENDER CORP - 2ND	6	monthly	PERS	Lockbox
X90005	PUBLIC DEFENDER CORP - 5TH	9	monthly	PERS	ACH
X90006	PUBLIC DEFENDER CORP-6TH&24T	20	monthly	PERS	ACH
X90007	PUBLIC DEFENDER CORP - 7TH	6	monthly	PERS	ACH
X90008	PUBLIC DEFENDER CORP - 8TH	5	monthly	PERS	ACH
X90009	PUBLIC DEFENDER CORP - 9TH	12	monthly	PERS	ACH
X90010	PUBLIC DEFENDER CORP - 10TH	12	monthly	PERS	ACH
X90011	PUBLIC DEFENDER CORP - 11TH	7	monthly	PERS	Lockbox
X90012	PUBLIC DEFENDER CORP - 12TH	6	monthly	PERS	ACH
X90013	PUBLIC DEFENDER CORP - 13TH	39	monthly	PERS	Lockbox
X90015	PUBLIC DEFENDER CORP - 15TH	14	monthly	PERS	Paper Check
X90018	PUBLIC DEFENDER CORP - 18TH	5	monthly	PERS	Lockbox
X90023	PUBLIC DEFENDER CORP - 23RD	29	monthly	PERS	Lockbox

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
X90025	PUBLIC DEFENDER CORP - 25TH	10	monthly	PERS	ACH
X90028	PUBLIC DEFENDER CORP - 28TH	4	monthly	PERS	ACH
X90030	PUBLIC DEFENDER CORP - 30TH	6	monthly	PERS	ACH
X99903	BOONE CO BOE	3	monthly	PERS	Lockbox
X99908	CLAY CO BOE	3	monthly	PERS	Paper Check
X99911	GILMER CO BOE	2	monthly	PERS	Lockbox
X99912	GRANT CO B0E	1	monthly	PERS	Paper Check
X99915	LOGAN CO BOE	2	monthly	PERS	Paper Check
X99918	JACKSON CO BOE	2	monthly	PERS	Lockbox
X99919	JEFFERSON CO BOE	1	monthly	PERS	ACH
X99926	LINCOLN CO BOE	1	monthly	PERS	ACH
X99927	BROOKE CO BOE		monthly	PERS	Inactive/Paper Check
X99931	MCDOWELL COUNTY BOARD OF	4	monthly	PERS	Paper Check
X99936	PENDLETON CO BOE	3	monthly	PERS	ACH
X99937	POCAHONTAS CO BOE	1	monthly	PERS	Lockbox
X99938	HARDY CO BOE		monthly	PERS	Inactive/ACH
X99940	TYLER CO BOE	1	monthly	PERS	Paper Check
X99941	HANCOCK CO BOE	1	monthly	PERS	Paper Check
X99942	PUTNAM COUNTY BOE	1	monthly	PERS	Lockbox
100	BARBOUR COUNTY BOE	337	monthly	TRS	WVEIS file to programmer
200	BERKELEY COUNTY BOE	1982	monthly	TRS	WVEIS file to programmer
300	BOONE COUNTY BOE	643	monthly	TRS	WVEIS file to programmer
400	BRAXTON COUNTY BOE	342	monthly	TRS	WVEIS file to programmer
500	BROOKE COUNTY BOE	440	monthly	TRS	WVEIS file to programmer
600	CABELL COUNTY BOE	1474	monthly	TRS	WVEIS file to programmer
700	CALHOUN COUNTY BOE	157	monthly	TRS	WVEIS file to programmer
800	CLAY COUNTY BOE	284	monthly	TRS	WVEIS file to programmer
900	DODDRIDGE COUNTY BOE	165	monthly	TRS	WVEIS file to programmer
1000	FAYETTE COUNTY BOE	953	monthly	TRS	WVEIS file to programmer
1100	GILMER COUNTY BOE	139	monthly	TRS	WVEIS file to programmer
1200	GRANT COUNTY BOE	254	monthly	TRS	WVEIS file to programmer
1300	GREENBRIER COUNTY BOE	777	monthly	TRS	WVEIS file to programmer
1400	HAMPSHIRE COUNTY BOE	446	monthly	TRS	WVEIS file to programmer
1500	HANCOCK COUNTY BOE	525	monthly	TRS	WVEIS file to programmer
1600	HARDY COUNTY BOE	271	monthly	TRS	WVEIS file to programmer
1700	HARRISON COUNTY BOE	1560	monthly	TRS	WVEIS file to programmer
1800	JACKSON COUNTY BOE	562	monthly	TRS	WVEIS file to programmer
1900	JEFFERSON COUNTY BOE	1010	monthly	TRS	WVEIS file to programmer
2000	KANAWHA COUNTY BOE	3481	monthly	TRS	WVEIS file to programmer
2100	LEWIS COUNTY BOE	339	monthly	TRS	WVEIS file to programmer
2200	LINCOLN COUNTY BOE	285	monthly	TRS	WVEIS file to programmer
2300	LOGAN COUNTY BOE	825	monthly	TRS	WVEIS file to programmer
2400	MARION COUNTY BOE	1076	monthly	TRS	WVEIS file to programmer
2500	MARSHALL COUNTY BOE	712	monthly	TRS	WVEIS file to programmer
2600	MASON COUNTY BOE	591	monthly	TRS	WVEIS file to programmer
2700	MCDOWELL COUNTY BOE	544	monthly	TRS	WVEIS file to programmer
2800	MERCER COUNTY BOE	1256	monthly	TRS	WVEIS file to programmer
2900	MINERAL COUNTY BOE	617	monthly	TRS	WVEIS file to programmer
3000	MINGO COUNTY BOE	640	monthly	TRS	WVEIS file to programmer
3100	MONONGALIA COUNTY BOE	1275	monthly	TRS	WVEIS file to programmer
3200	MONROE COUNTY BOE	302	monthly	TRS	WVEIS file to programmer

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
3300	MORGAN COUNTY BOE	318	monthly	TRS	WVEIS file to programmer
3400	NICHOLAS COUNTY BOE	602	monthly	TRS	WVEIS file to programmer
3500	OHIO COUNTY BOE	694	monthly	TRS	WVEIS file to programmer
3600	PENDLETON COUNTY BOE	130	monthly	TRS	WVEIS file to programmer
3700	PLEASANTS COUNTY BOE	193	monthly	TRS	WVEIS file to programmer
3800	POCAHONTAS COUNTY BOE	189	monthly	TRS	WVEIS file to programmer
3900	PRESTON COUNTY BOE	571	monthly	TRS	WVEIS file to programmer
4000	PUTNAM COUNTY BOE	1000	monthly	TRS	WVEIS file to programmer
4100	RALEIGH COUNTY BOE	1541	monthly	TRS	WVEIS file to programmer
4200	RANDOLPH COUNTY BOE	582	monthly	TRS	WVEIS file to programmer
4300	RITCHIE COUNTY BOE	197	monthly	TRS	WVEIS file to programmer
4400	ROANE COUNTY BOE	332	monthly	TRS	WVEIS file to programmer
4500	SUMMERS COUNTY BOE	219	monthly	TRS	WVEIS file to programmer
4600	TAYLOR COUNTY BOE	301	monthly	TRS	WVEIS file to programmer
4700	TUCKER COUNTY BOE	123	monthly	TRS	WVEIS file to programmer
4800	TYLER COUNTY BOE	195	monthly	TRS	WVEIS file to programmer
4900	UPSHUR COUNTY BOE	509	monthly	TRS	WVEIS file to programmer
5000	WAYNE COUNTY BOE	1025	monthly	TRS	WVEIS file to programmer
5100	WEBSTER COUNTY BOE	229	monthly	TRS	WVEIS file to programmer
5200	WETZEL COUNTY BOE	351	monthly	TRS	WVEIS file to programmer
5300	WIRT COUNTY BOE	131	monthly	TRS	WVEIS file to programmer
5400	WOOD COUNTY BOE	1693	monthly	TRS	WVEIS file to programmer
5500	WYOMING COUNTY BOE	601	monthly	TRS	WVEIS file to programmer
5600	BLUEFIELD STATE COLLEGE	18	monthly	TRS	CD/FTP spreadsheet
5700	RIVER VALLEY CHILD DEVELOP	7	monthly	TRS	CD/FTP spreadsheet
5800	CONCORD UNIVERSITY	42	monthly	TRS	CD/FTP spreadsheet
5900	FAIRMONT STATE UNIVERSITY	49	monthly	TRS	CD/FTP spreadsheet
6000	GLENVILLE STATE COLLEGE	42	monthly	TRS	CD/FTP spreadsheet
6100	MARSHALL RESEARCH CORP	0	monthly	TRS	CD/FTP spreadsheet
6200	MARSHALL UNIVERSITY	0	monthly	TRS	CD/FTP spreadsheet
6300	POTOMAC STATE COLLEGE	0	monthly	TRS	CD/FTP spreadsheet
6400	SHEPHERD UNIVERSITY	17	monthly	TRS	CD/FTP spreadsheet
6500	WEST LIBERTY STATE COLLEGE	14	monthly	TRS	CD/FTP spreadsheet
6600	WV SCHOOL FOR THE DEAF&BLIND	199	monthly	TRS	CD/FTP spreadsheet
7300	WV STATE UNIVERSITY	36	monthly	TRS	CD/FTP spreadsheet
7500	WEST VIRGINIA UNIVERSITY	331	monthly	TRS	CD/FTP spreadsheet
7900	SOUTHERN WV COMM COLLEGE	29	monthly	TRS	CD/FTP spreadsheet
8100	WV NORTHERN COMM COLLEGE	16	monthly	TRS	CD/FTP spreadsheet
8200	EASTERN WV COMM COLLEGE	0	monthly	TRS	CD/FTP spreadsheet
8400	WV SCHOOL OF OSTEOPATHIC	0	monthly	TRS	CD/FTP spreadsheet
8600	WEST VIRGINIA NETWORK	2	monthly	TRS	CD/FTP spreadsheet
8700	WV CHILDRENS HOME	1	monthly	TRS	CD/FTP spreadsheet
9100	Comm&Tech College of Blue Ridge	1	monthly	TRS	CD/FTP spreadsheet
9200	Comm&Tech College at WVUIT	11	monthly	TRS	CD/FTP spreadsheet
9300	Fairmont St Comm&Tech College	49	monthly	TRS	CD/FTP spreadsheet
9400	Marshall Comm&Tech College	10	monthly	TRS	CD/FTP spreadsheet
9500	New River Comm&Tech College	4	monthly	TRS	CD/FTP spreadsheet
9600	WVU AT PARKERSBURG	5	monthly	TRS	CD/FTP spreadsheet
9700	WV Council for Comm&Tech College Ed	2	monthly	TRS	CD/FTP spreadsheet
9800	WV State Comm&Tech College	4	monthly	TRS	CD/FTP spreadsheet

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
10000	WV Dept of Education	514	monthly	TRS	CD/FTP spreadsheet
10100	WV SCHOOL BLDG AUTH	0	monthly	TRS	CD/FTP spreadsheet
11500	WV HIGHER ED POLICY COMM	5	monthly	TRS	CD/FTP spreadsheet
3010100	GOVERNORS OFFICE	85	monthly	PERS	Epics file to programmer
3010200	DEPT OF ADMIN	694	monthly	PERS	Epics file to programmer
3010303	DIVISION OF BANKING	28	monthly	PERS	Epics file to programmer
3010304	DIVISION OF TOURISM	56	monthly	PERS	Epics file to programmer
3010305	DIVISION OF FORESTRY	114	monthly	PERS	Epics file to programmer
3010306	GEOLOGICAL SURVEY	44	monthly	PERS	Epics file to programmer
3010307	DEVELOPMENT OFFICE	96	monthly	PERS	Epics file to programmer
3010308	DIVISION OF LABOR	96	monthly	PERS	Epics file to programmer
3010310	DNR	752	monthly	PERS	Epics file to programmer
3010311	ENVIRONMENTAL QUALITY BOARD	2	monthly	PERS	Epics file to programmer
3010312	SOLID WASTE MGT BOARD	11	monthly	PERS	Epics file to programmer
3010313	DEP	792	monthly	PERS	Epics file to programmer
3010314	MINERS HEALTH SAFETY	126	monthly	PERS	Epics file to programmer
3010315	OIL & GAS CONSERV COMM	1	monthly	PERS	Epics file to programmer
3010316	WATER DEVELOPMENT AUTHORITY	7	monthly	PERS	Epics file to programmer
3010319	BD OF COAL MINE HEALTH	2	monthly	PERS	Epics file to programmer
3010322	BRICKSTREET (FORMERLY WCC)		monthly	PERS	Epics file to programmer
3010323	WORKFORCE WV	431	monthly	PERS	Epics file to programmer
3010327	COMMERCE SECRETARY	3	monthly	PERS	Epics file to programmer
3010420	CNCL FOR COMM & TECH COLLEGE		monthly	PERS	Epics file to programmer
3010431	DEPART OF ED & THE ARTS	25	monthly	PERS	Epics file to programmer
3010432	DIV OF CULTURE & HISTORY	108	monthly	PERS	Epics file to programmer
3010433	LIBRARY COMMISSION	50	monthly	PERS	Epics file to programmer
3010438	PUBLIC RADIO	10	monthly	PERS	Epics file to programmer
3010439	EDUCATIONAL BROADCASTING AUT	79	monthly	PERS	Epics file to programmer
3010450	STATE COLLEGE & UNIV SYSTEM		monthly	PERS	Epics file to programmer
3010501	DHHR - SECRETARY	6	monthly	PERS	Epics file to programmer
3010505	BD OF BARBERS & COSM	8	monthly	PERS	Epics file to programmer
3010506	DHHR - HEALTH	742	monthly	PERS	Epics file to programmer
3010507	HEALTH CARE AUTHORITY	37	monthly	PERS	Epics file to programmer
3010508	BUREAU OF SENIOR SERVICES	33	monthly	PERS	Epics file to programmer
3010509	HOSPITAL FINANCE AUTHORITY	1	monthly	PERS	Epics file to programmer
3010510	HUMAN RIGHTS COMMISSION	30	monthly	PERS	Epics file to programmer
3010511	DHHR - HUMAN SERVICES	3129	monthly	PERS	Epics file to programmer
3010601	OFFICE OF MILITARY AFFAIRS	16	monthly	PERS	Epics file to programmer
3010603	ADJUTANT GENERAL	21	monthly	PERS	Epics file to programmer
3010604	STATE ARMORY BOARD	46	monthly	PERS	Epics file to programmer
3010605	PAROLE BOARD	15	monthly	PERS	Epics file to programmer
3010606	DIV OF HOMELAND SECURITY	41	monthly	PERS	Epics file to programmer
3010608	DIVISION OF CORRECTIONS	241	monthly	PERS	Epics file to programmer
3010612	STATE POLICE	349	monthly	PERS	Epics file to programmer
3010613	DIVISION OF VETERANS AFFAIRS	162	monthly	PERS	Epics file to programmer
3010615	REGIONAL JAIL AUTHORITY	898	monthly	PERS	Epics file to programmer
3010618	VETERANS HOME	46	monthly	PERS	Epics file to programmer
3010619	STATE FIRE COMMISSION	41	monthly	PERS	Epics file to programmer
3010620	DIV OF CRIMINAL JUSTICE SERV	33	monthly	PERS	Epics file to programmer
3010621	DIVISION OF JUVENILE SERVICE	654	monthly	PERS	Epics file to programmer
3010622	DIV OF PROTECTIVE SERVICES	32	monthly	PERS	Epics file to programmer

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
3010701	STATE TAX DEPARTMENT	8	monthly	PERS	Epics file to programmer
3010702	STATE TAX DEPARTMENT	413	monthly	PERS	Epics file to programmer
3010703	STATE BUDGET OFFICE	9	monthly	PERS	Epics file to programmer
3010704	INSURANCE COMMISSION	313	monthly	PERS	Epics file to programmer
3010705	LOTTERY	172	monthly	PERS	Epics file to programmer
3010706	MUNICIPAL BOND COMMISSION	4	monthly	PERS	Epics file to programmer
3010707	RACING COMMISSION	34	monthly	PERS	Epics file to programmer
3010708	ALCOHOL BEVERAGE CONTROL	85	monthly	PERS	Epics file to programmer
3010709	OFFICE OF TAX APPEALS	9	monthly	PERS	Epics file to programmer
3010802	DIVISION OF MOTOR VEHICLES	569	monthly	PERS	Epics file to programmer
3010803	DIVISION OF HIGHWAYS	4639	monthly	PERS	Epics file to programmer
3010804	STATE RAIL AUTHORITY	13	monthly	PERS	Epics file to programmer
3010805	DIVISION OF PUBLIC TRANSIT	8	monthly	PERS	Epics file to programmer
3010806	PUBLIC PORT AUTHORITY	4	monthly	PERS	Epics file to programmer
3010807	DOT - AERONAUTICS COMM	3	monthly	PERS	Epics file to programmer
3010901	REAL ESTATE APPRAISER BOARD	3	monthly	PERS	Epics file to programmer
3010902	BD OF FUNERAL SERV EXAMINERS	1	monthly	PERS	Epics file to programmer
3010903	BD OF PROFESSIONAL SURVEYORS	2	monthly	PERS	Epics file to programmer
3010904	BOARD OF COUNSELING	2	monthly	PERS	Epics file to programmer
3010905	BD OF SOCIAL WORK EXAMINERS	3	monthly	PERS	Epics file to programmer
3010906	BD OF EXAMINERS FOR LPN	4	monthly	PERS	Epics file to programmer
3010907	BOARD OF RN	9	monthly	PERS	Epics file to programmer
3010908	BOARD OF CHIROPRACTIC	1	monthly	PERS	Epics file to programmer
3010909	BOARD OF DENTAL EXAMINERS	3	monthly	PERS	Epics file to programmer
3010911	BD OF OCCUPATIONAL THERAPY	1	monthly	PERS	Epics file to programmer
3010912	BOARD OF OPTOMETRY	1	monthly	PERS	Epics file to programmer
3010913	BOARD OF PHARMACY	4	monthly	PERS	Epics file to programmer
3010914	BOARD OF PSYCHOLOGIST	1	monthly	PERS	Epics file to programmer
3010915	RADIOLOGIC TECHNOLOGY BD	2	monthly	PERS	Epics file to programmer
3010917	BD OF PROFESSIONAL ENGINEERS	4	monthly	PERS	Epics file to programmer
3010918	BOARD OF ACCOUNTANCY	3	monthly	PERS	Epics file to programmer
3010919	BOARD OF ARCHITECTS	1	monthly	PERS	Epics file to programmer
3010921	BOARD OF OSTEOPATHY	2	monthly	PERS	Epics file to programmer
3010922	BOARD OF PHYSICAL THERAPY	2	monthly	PERS	Epics file to programmer
3010923	BD OF VETERINARY MEDICINE	2	monthly	PERS	Epics file to programmer
3010926	PUBLIC SERVICE COMMISSION	277	monthly	PERS	Epics file to programmer
3010927	REAL ESTATE COMMISSION	6	monthly	PERS	Epics file to programmer
3010930	BD OF EXAMINERS FOR SPEECH	2	monthly	PERS	Epics file to programmer
3010932	DIVISION OF REHAB SERVICES	568	monthly	PERS	Epics file to programmer
3010935	BOARD OF RESPIRATORY CARE	1	monthly	PERS	Epics file to programmer
3010938	BOARD OF MASSAGE THERAPY	1	monthly	PERS	Epics file to programmer
3010939	COURTHOUSE FACILITIES IMPROV	1	monthly	PERS	Epics file to programmer
3010942	COAL HERITAGE HIGHWAY AUTH	4	monthly	PERS	Epics file to programmer
3010943	CENTER FOR NURSING	2	monthly	PERS	Epics file to programmer
3010944	ECONOMIC DEVELOPMENT	10	monthly	PERS	Epics file to programmer
3010945	BOARD OF MEDICINE	12	monthly	PERS	Epics file to programmer
3010950	BOARD OF TREASURY INVESTMENT		monthly	PERS	Epics file to programmer
3011201	AUDITORS OFFICE	175	monthly	PERS	Epics file to programmer
3011300	TREASURERS OFFICE	136	monthly	PERS	Epics file to programmer
3011400	DEPARTMENT OF AGRICULTURE	330	monthly	PERS	Epics file to programmer
3011500	ATTORNEY GENERAL	166	monthly	PERS	Epics file to programmer

NBR	EMPLOYER	NUMBER OF EMPLOYEES	REPORTING FREQUENCY	PLAN	MEANS OF REPORTING
3011600	SECRETARY OF STATE	53	monthly	PERS	Epics file to programmer
3012100	SENATE	70	monthly	PERS	Epics file to programmer
3012200	HOUSE OF DELEGATES	108	monthly	PERS	Epics file to programmer
3012300	JOINT COMM ON GOVT & FINANCE	142	monthly	PERS	Epics file to programmer
3012400	SUPREME COURT OF APPEALS	1217	monthly	PERS	Epics file to programmer
3012836	NURSING HOME ADMINISTRATORS	1	monthly	PERS	Epics file to programmer
3012841	HOPEMONT HOSPITAL	169	monthly	PERS	Epics file to programmer
3012842	LAKIN HOSPITAL	165	monthly	PERS	Epics file to programmer
3012843	JOHN MANCHIN SR HEALTH CARE	68	monthly	PERS	Epics file to programmer
3012844	PINECREST HOSPITAL	155	monthly	PERS	Epics file to programmer
3012845	WELCH COMMUNITY HOSPITAL	271	monthly	PERS	Epics file to programmer
3012926	WILLIAM R SHARPE JR HOSPITAL	426	monthly	PERS	Epics file to programmer
3012927	MILDRED MITCHELL BATEMAN HOS	341	monthly	PERS	Epics file to programmer
3015410	SUPREME COURT		monthly	PERS	Epics file to programmer
3018210	WV MILITARY AUTHORITY	255	monthly	PERS	Epics file to programmer
3018380	ANTHONY CORRECTIONAL CENTER	84	monthly	PERS	Epics file to programmer
3018383	OHIO COUNTY CORRECTIONS	28	monthly	PERS	Epics file to programmer
3018384	HUTTONSVILLE CORRECTIONAL CT	344	monthly	PERS	Epics file to programmer
3018387	PRUNTYTOWN CORRECTIONAL CTR	128	monthly	PERS	Epics file to programmer
3018389	NORTHERN REGIONAL JAIL	118	monthly	PERS	Epics file to programmer
3018390	MT OLIVE CORRECTIONAL CTR	319	monthly	PERS	Epics file to programmer
3018391	ST MARYS CORRECTIONAL CTR	220	monthly	PERS	Epics file to programmer
3018392	DENMAR CORRECTIONAL CENTER	79	monthly	PERS	Epics file to programmer
3018393	LAKIN CORRECTIONAL FACILITY	155	monthly	PERS	Epics file to programmer
3018394	MARTINSBURG CORRECTIONAL CTR	65	monthly	PERS	Epics file to programmer
3040612	DEPARTMENT OF PUBLIC SAFETY	157	monthly	Plan A	Epics file to programmer
3050612	DEPARTMENT OF PUBLIC SAFETY	499	monthly	Plan B	Epics file to programmer
3062400	SUPREME COURT OF APPEALS	53	monthly	JRS	Epics file to programmer
778000	JOBS INVESTMENT TRUST BOARD	4	monthly	PERS	ACH
930000	PARKWAYS ECONOMIC DEVELOP	357	monthly	PERS	Lockbox
930100	HOUSING DEVELOPMENT FUND	102	monthly	PERS	ACH
930200	SSAC	10	monthly	PERS	Lockbox
990000	STATE BAR	18	monthly	PERS	ACH

EXH 14 WVCPRB DISASTER RECOVERY PLAN (DRP)

WVCPRB's Disaster Recovery Plan (DRP) is considered sensitive information. We do not include it below. Instead, upon receipt of a vendor's executed Non-Disclosure Agreement (see EXH 2) at the mandatory pre-bid conference the vendor will be provided a copy of the DRP on compact disk.

EXH 15 WVCPRB BUSINESS PROCESSES

The sections that follow contain high level process documentation for WVCPRB's business processes.

15.1 ACCOUNTING PROCESSES

There are two accounting processes documented here:

- General Ledger Interface
- Reconciliation to General Ledger

15.1.1 General Ledger Interface

This is a description of the process to record the transactions processed by the plan units on the general ledger and statewide accounting system.

15.1.1.1 Current Flow

1. Copies of the accounting transactions with a summary of the transaction are provided by the plans to the accounting unit. (See contributions processes, annuity payroll processes, loans processes, etc.)
2. All accounting transactions are entered into the statewide accounting system (WVFIMS) by the Accounting Technician for processing.
3. The Accounting Technician reviews the backup information provided by the plan to ensure it is complete. Additional information needed is requested from the plans.
4. The Accounting Technician gives the documents to the Accounting Manager for approval in WVFIMS.
5. The Accounting Manager reviews the documents and sends any with errors or insufficient documentation back to the plans for corrections.
6. After the transaction has been completed in WVFIMS, the Accounting Manager then divides the information by plan and gives it to the accounting technicians assigned to each plan for entry into the G/L.
7. The Accounting Technicians review the documents for completeness and enter them into the general ledger system, Microsoft Dynamics Great Plains (G/L) as a transaction batch. Contributions are entered at a summary level by employer in order to allow CPRB to track employer receivables and payables on the G/L. All other transactions are summarized and entered at the G/L account level.
8. Once entered, the Accounting Technician who entered the transactions gives the batch and documents to the other Accounting Technician who checks their entry to ensure it is entered properly. Any errors are given to the original entry technician to correct.
9. Once the batch is complete the reviewer approves the batch.
10. The Accounting Manager tracks the transactions on a spreadsheet to ensure that all transactions are entered within the established timeframes.
11. The reviewer approves the batch in the G/L system.
12. The original entry technician posts the batch to the G/L.
13. The documents to support the batch are prepared and sent to imaging.

15.1.1.2 Specific Exceptions to the Above Processing

None

15.1.1.3 Specific Inputs

Original transactions documents and summaries from the plan including deposits, annuity payroll documents, payment requests, adjustment requests, etc

15.1.1.4 Specific Outputs

Final documents to imaging

15.1.1.5 Specific Problems Being Experienced Today

There is excessive duplication of data entry into the systems. Nearly all transactions are entered at least three (often more) times, once by the plans, again in WVFIMS, and again in the G/L.

15.1.2 Reconciliation to General Ledger

This is the process to reconcile various general ledger elements to the Plan systems.

15.1.2.1 Current Flow

1. On a monthly basis the general ledger (G/L) system, Microsoft Dynamics Great Plains, is reconciled to the statewide accounting system, West Virginia Financial Information Management System, (WVFIMS). This is done by printing reports of transactions posted to the cash accounts on GP and comparing them to reports of cash transactions posted to Great Plains. Any adjustments are posted by the Accounting Manager, to reconcile the accounts.
2. Other selected revenue and expense accounts are reconciled periodically between the Plan systems and the G/L. They are summarized below.
3. Annuity payroll taxes are reconciled between the annuity payroll system and the G/L on a monthly basis. This is accomplished using reports from the mainframe annuity payroll system. The Accounting Manager reconciles the accounts. Any differences are given to the Plan employee assigned to the reconciliation process to research and correct.
4. Withdrawals are reconciled between the G/L, the annuity payroll system reports, and the 1099 R system (PE75) on a monthly basis. Any differences are given to the Plan employee assigned to the reconciliation process to research and correct.
5. Total annuity payroll payments are reconciled at the end of each calendar year between the annuity payroll system, The G/L and the 1099R system using reports from each system.
6. Total loans outstanding are reconciled between the loan system and the G/L using reports from each system.

15.1.2.2 Specific Exceptions to the Above Processing

Contributions cannot be reconciled between the Plan systems and the G/L.

15.1.2.3 Specific Inputs

Reports from Plan, Loans, G/L and FIMS systems

15.1.2.4 Specific Outputs

Reconciliation work papers

Various Excel spreadsheets used in the reconciliation process

15.1.2.5 Specific Problems Being Experienced Today

Currently we have no way to reconcile contributions recorded in the Plan systems by employer and member to the total contributions recorded in the G/L.

Often we are unable to reconcile those items which are reconciled annually to the G/L exactly. We reconcile them to within an acceptable variance amount.

All reconciliations are a manual process of matching transactions between reports. No automated reconciliations or productions of exception reports are available.

15.2 Member Business Processes

There are 36 member business processes documented here:

- Adjustments / Employer Credits / Revenue Refunds
- Annual and Monthly Posting
- Annual Income Verification
- Annual Medical Recertification
- Appeals
- Back Wage / Court Orders
- Beneficiary (Pre-Retirement)
- Benefit Estimate Request
- Correspondence
- Death
- Delinquency Fees
- Deposit Processing
- Disability Application Process
- Employer Contact
- Employer Error / Error Correction
- Employer Reporting
- Enrollment
- Five Year Absenteeism
- Less That Honorable
- Loan Offsets
- Multiple Plan Participation
- Name / Address Change
- New Employer Processing
- Plan Transfers
- QDROs
- Refunds / 1099 / Rollover
- Restoration of Benefits

- Retirement Calculation
- Return to Work
- RMDs / 415 Limits
- Service Purchase / Rollovers
- Service Verifications
- Statements
- Survivor Benefits
- Tax Balancing
- Unclaimed Property / Person Search

15.2.1 Adjustments / Employer Credits / Revenue Refunds

This covers the process of correcting an erroneous employee/employer contribution.

15.2.1.1 Current Flow

1. Errors in contributions are found in two different ways: CPRB staff discovers a discrepancy and researches its origin or the error is reported from an outside source (such as the employer or employee).
2. If an error is found with the employer or employee contributions, correspondence will be sent to the employer and/or employee to gather/verify necessary information needed to correct the mistake/error.
3. Once the form has been submitted from the employer, CPRB staff reviews it for accuracy and completes details on the form and returns it to the employer. Correction information is noted on a reconciliation spreadsheet for that payroll location. After the employer has submitted their monthly payroll, the correction is completed on the member's statement. The complete file is sent to Imaging.
4. If an error is found that is older than six months or outside of the current year being reported, staff follows the "Employer Error" requirements as set by statute (see "Employer Error" process).

15.2.1.2 Specific Exceptions to the Above Processing

Public Employee Retirement System (PERS), Trooper Plan A, Trooper Plan B, Deputy Sheriff Retirement System (DSRS), Emergency Medical Services Retirement (EMSRS), Municipal Police Officers and Firefighters Retirement System (MPFRS), Judges' Retirement System (JRS) – if the error is on behalf of the employer, they are asked to make an adjustment in their next monthly report to compensate for the error (either credit or debit); if error is on behalf of the employee (overpayment of service, for example), staff calculates/verifies overpayment or error by researching the original calculation and payments and corrections to member accounts are made if necessary.

After 60 days, if an employer has not remitted contributions, PERS informs the Auditor's Office of the non-payment. The Auditor's Office can send to PERS money that would normally be paid to an agency in the form of subsidies.

15.2.1.3 Specific Inputs

- **Forms:** Application for Credit of Incorrectly Submitted Employee and/or Employer Contributions

15.2.1.4 Specific Outputs

- **Forms:** Application for Credit of Incorrectly Submitted Employee and/or Employer Contributions

- **Data Sources:** Mainframe, Imaging

15.2.1.5 Specific Problems Being Experienced Today

Sometimes years pass before an error is noticed and CPRB is notified. Some errors are the fault of the payroll location: incorrect information may be submitted to CPRB, some locations do not reconcile monthly or annual reports accurately, some locations may not correct errors of which CPRB has notified them, and some may enroll a member in the incorrect plan.

15.2.2 Annual and Monthly Posting

This covers the process of posting employee contributions to accounts.

15.2.2.1 Current Flow

1. Each month, payroll information is submitted by employers to the various CPRB plans. The information is typically remitted in two ways: electronically and paper submission.
2. When CPRB receives electronic submissions, CPRB IT staff uploads the information to a temporary storage mainframe. The information is sorted by Employer Number and contains information for each employee under this number.
3. Staff members post payroll and service information received by paper submission into the temporary storage mainframe; this information is also sorted by Employer Number. Adjustments are then made by staff (adding or removing employees, depending on changes indicated by employers).
4. CPRB staff then audits all of the information, ensuring that all totals posted into the temporary screen match the totals reported by each employer. Error reports are run after all payroll information has been entered or uploaded into the temporary storage screens. Error reports might include: contributions posted not correct percentage of salary posted, contributions posted for member (but no record of member birth date – no enrollment form), incorrect salary code, or member with contributions in more than one plan.
5. When all of the audits are complete, CPRB IT staff “rolls” the information; this process removes all payroll information from the temporary mainframe screens to individual retirement accounts for each employee.
6. When all monthly postings are complete for the year, CPRB IT staff then “rolls” all monthly transactions for each member to the annual file.

15.2.2.2 Specific Exceptions to the Above Processing

- **Teachers’ Retirement System (TRS):** TRS receives semi-monthly/monthly checks with remittance form attached with backup documentation.

  Staff members pull information that IT staff has uploaded into temporary file; once completed, the system deletes the backup IT file.

  TRS balances annually through the ED process. Annual processes are run for any exceptions. At that time, service and contributions (salary) are corrected.

- **Teachers’ Defined Contribution (TDC):** postings of both employee and employer contributions are made daily to member accounts by TPA. Annually, the employer remits the reconciled data of the members’ annual compensation/salary and service to the TPA through a FTP (security) site and is uploaded to members’ account.

15.2.2.3 Specific Inputs

- **Miscellaneous:** Payroll Reports

- **Data Sources:** Mainframe, Web Reporting, EPICS (external accounting system for state agencies), WVEIS

15.2.2.4 Specific Outputs

- **Miscellaneous:** Monthly Reports; Annual Reports

15.2.2.5 Specific Problems Being Experienced Today

Manual keying of payroll information into the systems can be time-consuming and can allow for potential human error; lack of web-based systems for all Employer Reporting. Also, errors by payroll clerks may not be spotted by CPRB staff in electronic uploads due to the amount of data. Multiple plans must have all information posted before the information can be "rolled;" this is inconvenient because some plans could post faster because they have less information to post.

15.2.3 Annual Income Verification

This covers the process of sending and receiving Annual Income Verification forms.

15.2.3.1 Current Flow

1. A complete list of disability retirees is requested from IT, which includes the name, address, date of birth, Social Security Number, date retired and type of disability of each retiree and retirement status code. This master list of names and corresponding information is sorted, according to the status code.
2. Each disability retiree is then sent a packet containing a letter of instruction, an affidavit of income, and an occupation verification form. If the retiree has worked within the last year (and thus filed taxes) they fill out the affidavit of income form and turn the occupation verification form into their employer to fill out; they return these two forms, along with a W2 (from the taxes of the past year), 1099, self-employment documentation, tax returns and any other relevant documentation to CPRB. If the retiree has not worked in the past year, they indicate that information on the affidavit of income and discard the occupation verification form.
3. Second and third requests are sent (the third by certified mail) if the retiree has failed to return the information. If requested information has not been received by the final deadline, the file is presented to the Board Disability Committee for suspension of benefits until information is received. If the information is still not received within 60 days of suspension, the file is presented again for termination. When the affidavit of income, occupation verification, and W2/tax returns are received, benefits may be reinstated if retiree meets income/job criteria.
4. If the retiree has exceeded income, is working an unapproved job or fails to meet other income or job duty criteria (based on the individual's retirement status code), the Board may vote to terminate the retiree's disability retirement. At this point, the retiree may appeal the Board's decision. All documentation is sent to Imaging.

15.2.3.2 Specific Exceptions to the Above Processing

- **Public Employees Retirement System (PERS):** does not use the occupation verification form. PERS disability must submit income verification each year following retirement until retiree reaches age 65; if a refusal to submit information continues for one year, benefits will not be reinstated. Disability retirees can earn up to the Social Security Administration's definition of substantial gainful employment.
- **Trooper Plan A:** Total duty disability recipients cannot engage in substantial gainful employment. If income verification confirms the retiree engaged in substantial gainful activity, the Board's Disability Committee recommends to the Board that the benefits be terminated.

Plan A partial duty and non-duty disability recipients cannot work as law enforcement officers, but can engage in substantial gainful employment. If income verification confirms the retiree worked as a law enforcement officer, the Board's Disability Committee recommends to the Board that benefits be terminated.

If benefits are terminated, the retiree may reapply for disability benefits within ninety days of the effective date of termination or request an appeal hearing to a Hearing Officer. Any person whose disability has been terminated by the Board may apply for regular retirement benefits upon meeting eligibility requirements. Annual income verifications are required as long as retiree is receiving disability retirement benefits.

- **Trooper Plan B:** Total duty disability recipients cannot engage in substantial gainful employment. If income verification confirms the retiree engaged in substantial gainful activity, the Board's Disability Committee recommends to the Board that the benefits be terminated.

  Plan B partial duty and non-duty disability recipients cannot work as law enforcement officers, but can engage in substantial gainful employment. If income verification confirms the retiree worked as a law enforcement officer, the Board's Disability Committee recommends to the Board that benefits be terminated. Annual income verifications are required as long as retiree is receiving disability retirement benefits.

- **Deputy Sheriff Retirement System (DSRS):** Total duty and total non-duty disability recipients cannot engage in substantial gainful employment. If income verification confirms the retiree engaged in substantial gainful activity, the Board's Disability Committee recommends to the Board that the benefits be terminated.

  DSRS partial duty and partial non-duty disability recipients cannot work as a deputy sheriff, but can engage in gainful employment. However, they cannot earn more than 2/3 of the average annual compensation earned by active members of the plan during the plan year ending as of the most recent June 30. If income verification confirms the retiree exceeded the 2/3 average annual compensation, the Board's Disability Committee recommends to the Board that benefits be terminated. Annual income verifications are required as long as retiree is receiving disability retirement benefits.

- **Emergency Medical Services Retirement System (EMSRS):** Disability recipients cannot engage in substantial gainful activity. If income verification confirms the retiree engaged in substantial gainful activity, the Board's Disability Committee recommends to the Board that the benefits be terminated. Annual income verifications are required as long as retiree is receiving disability retirement benefits.

- **Municipal Police Officers and Firefighters Retirement System (MPFRS):** Disability recipients cannot engage in substantial gainful activity. If income verification confirms the retiree engaged in substantial gainful activity, the Board's Disability Committee recommends to the Board that the benefits be terminated. Annual income verifications are required as long as retiree is receiving disability retirement benefits.

15.2.3.3 Specific Inputs

- **Forms:** Affidavit of Income, Occupation Verification (if applicable)
- **Miscellaneous:** W2, 1099, self-employment documentation, tax returns, etc. (all if applicable)

15.2.3.4 Specific Outputs

- **Forms:** Affidavit of Income, Occupation Verification
- **Letters:** Letter of Instruction

15.2.3.5 Specific Problems Being Experienced Today

The information is in a Word merge file, so the master list must be requested from IT; a lot of time is spent manually updating the database of mailing addresses by comparing it to IT's most current list. Also because it is a merge file, all letters must be signed individually and imaged individually; the information currently cannot be contained in the mainframe due to the many status codes involved.

15.2.4 Annual Medical Recertification

This covers the process of sending and receiving Annual Medical Recertification forms for disability recipients.

15.2.4.1 Current Flow

1. A complete list of disability retirees is requested per plan from IT which includes the name, address, Social Security Number, type of disability, date retired, and age. This master list of names and corresponding information is sorted, according to the retirement status code.
2. The letter regarding the medical exam and the physician's form are sent to the disability retiree. The disability retiree must take the form to a physician who completes the form and sends it to CPRB. Second and third (third by certified mail) requests will be sent if the information is not received.
3. If the retiree refuses to submit the medical recertification, the file is presented to the staff Disability Committee for suspension of benefits until the information is received. If the refusal continues for one year, benefits will not be reinstated. If the physician finds the retiree is no longer disabled, the file will be presented to the Board Disability Committee for Board approval to terminate benefits.

15.2.4.2 Specific Exceptions to the Above Processing

- **Public Employees Retirement System (PERS):** retirees take form to their own physician; must recertify each year for the first five years following date of retirement and every three years thereafter, or until age 60 (whichever comes first).
- **Teachers' Retirement System (TRS):** must recertify each year for the first five years following date of retirement then every five years thereafter until attainment of age 60.
- **Trooper Plan A:** must go to a board selected physician; recertify each year for the first five years following retirement, then every three years until age 50, then twice between ages 50 and 60.
- **Trooper Plan B:** must go to a board selected physician; recertify each year for the first five years following retirement, then every three years until age 50, then twice between ages 50 and 60.
- **Deputy Sheriff Retirement System (DSRS):** recertify once a year for the first five years following retirement and once every three years thereafter, until age 60.
- Emergency Medical Services Retirement (EMSRS): recertify annually.
- **Municipal Police Officers and Firefighters Retirement System (MPFRS):** recertify once a year for the first three years following retirement and then at the Board's discretion thereafter.

15.2.4.3 Specific Inputs

- **Forms:** Physician's Recertification Form

15.2.4.4 Specific Outputs

- **Forms:** Physician's Recertification Form
- **Letter:** Letter of Instruction

15.2.4.5 Specific Problems Being Experienced Today

Lack of a database, requiring manual input.

15.2.5 Appeals

This covers the process of requested appeals to a Hearing Officer.

15.2.5.1 Current Flow

1. After an employee or agency has received a denial in writing, they have 90 days to appeal the decision (disability denials are given 60 days).
2. The Deputy Director receives the written request for an appeal and then gathers all information the employee has on record (including microfilm conversions and imaged documents). The Deputy Director also assigns a Hearing Officer to preside over the appeal hearing and a Court Reporter to document the hearing, and inside or outside counsel to represent CPRB. After the complete file has been assembled, four copies are made and, along with a cover letter, are sent to the Hearing Officer (who receives the original), the Deputy Director, the attorney on behalf of CPRB, and the member or member's attorney.
3. The Hearing Officer contacts all parties and sets a date for the hearing. In regards to the hearing, the burden of proof rests upon the person or agency who has requested the appeal; their account of the events is presented and CPRB has the opportunity to cross-examine them. CPRB may call witnesses whom their lawyer may cross-examine. No decision is made at the hearing.
4. The Hearing Officer issues a recommended decision, which is sent in letter form to all parties. CPRB and the appellant are then given 15 days to call attention to any inaccuracy that may be found in information the Hearing Officer used in making his/her decision; in this event, an amendment may be recommended. The Executive Assistant (to the Executive Director) sends a certified letter to the employee or employee's counsel informing them of the pending Board Meeting. At the Board Meeting, the Hearing Officer provides a summary of his/her finding in the public meeting (disability issues are discussed during Executive Session). The employee and/or their counsel may attend the meeting, but are not allowed to speak. The Board votes to accept or deny the Hearing Officer's decision. Following the Board meeting, a letter and a Final Order are sent by the Executive Director (via certified mail). The employee and/or their counsel are given 30 days to appeal to Circuit Court if they disagree with the Board's decision. At this time, CPRB will request a written transcript from the Court Reporter of the initial hearing (as paid by the appellant). If the circuit court upholds the decision made by the Hearing Officer and the Board, then the employee and/or their counsel may appeal to the Supreme Court within 4 months.

15.2.5.2 Specific Exceptions to the Above Processing

None

15.2.5.3 Specific Inputs

None

15.2.5.4 Specific Outputs

- **Forms**: Appeal Request Checklist, WVCSR § 162-2
- **Letters:** Notice of Appeal at Board meeting, Notice following Board meeting
- **Data Sources:** Microfilm, Mainframe, Imaging
- **Miscellaneous:** Hearing Transcript (if requested), Final Order, Recommended Decision

15.2.5.5 Specific Problems Being Experienced Today

There is currently no tracking or search system.

15.2.6 Back Wage / Court Order

This covers the process of crediting retirement back pay to members in the event of a grievance or civil case.

15.2.6.1 Current Flow

1. If a member wins a grievance or civil case, they may receive back pay with benefits; the grievance decision or court order must state that the back pay includes benefits and must be signed by a grievance judge or circuit court judge.
2. When CPRB receives a copy of the grievance decision or order, staff will contact the member's employer requesting a report that states how much salary should have been paid, what contributions should have been taken out and which month/year(s) is affected by the order.
3. Ultimately, if acceptable to CPRB, the employee and employer contributions, plus interest, will be paid to CPRB as Employer Error/Error Correction, deposited, and then posted to the member statement (See Employer Error/Error Correction section).

15.2.6.2 Specific Exceptions to the Above Processing

None

15.2.6.3 Specific Inputs

- **Miscellaneous:** Court Order, Employer breakdown letter

15.2.6.4 Specific Outputs

- **Letters:** Acknowledgement letter (requests breakdown of contribution), rejection letter (indicating unacceptable and why)

15.2.6.5 Specific Problems Being Experienced Today

The system does not flag to indicate larger-than-normal payments in monthly reports (sent before court order) which might inflate the Final Average Salary. Also, CPRB is only notified of a back wage court order by employee or employer contact.

15.2.7 Beneficiary (Pre-Retirement)

This covers the process of receiving and processing beneficiary forms.

15.2.7.1 Current Flow

1. At any time, but especially when a new employee is hired, a member may fill out a beneficiary form (given to them by their employer or available for download on CPRB's web-site). Once the beneficiary form is complete, it can be mailed in to CPRB via the employee or the employer.
2. When the form has been received, it is reviewed by Member Services for accuracy. If the beneficiary form is deemed incomplete or incorrect, the form, along with a letter of explanation, is mailed back to the member.

3. If complete and correct, the information on the form is entered into the mainframe in the pre-retirement beneficiary program (PEC1).
4. Beneficiary form is sent to Imaging.

15.2.7.2 Specific Exceptions to the Above Processing

- **Teachers' Defined Contribution (TDC):** Currently, original documents are forwarded to plan's service provider, while CPRB retains a copy; in the future, the plan will maintain originals, forwarding the copy to the service provider. TDC does not key beneficiary information into the pre-retirement beneficiary program.
- **Trooper Plan A:** Plan staff does not enter beneficiary information into mainframe; documents are sent straight to Imaging.
- Judges' Retirement System (JRS): No beneficiary form.

15.2.7.3 Specific Inputs

- **Forms:** Beneficiary Form

15.2.7.4 Specific Outputs

- **Letters:** Correction Letter (if applicable), Beneficiary name(s) are populated on the Annual member statements
- **Data Sources:** Mainframe, Imaging

15.2.7.5 Specific Problems Being Experienced Today

System not user-friendly; a sub menu may allow for editing any information input. Other possible solution: if an employee or employer could access a Wizard tool that would take them through the steps of filling out a beneficiary to ensure it is filled out accurately

15.2.8 Benefit Estimate Request

This covers the process through which potential retirees request and receive estimates of future annuity benefits.

15.2.8.1 Current Flow

1. Current members (potential retirees) will request a form (also may be available online) to obtain an estimate. The member may either meet with a Retirement Advisor (the estimate will be completed during this appointment time), or they may receive their estimate via mail (the employee will return the completed form to the CPRB office).
2. Once the completed request has been obtained, a Retirement Advisor will print various documents from the mainframe (including a withdraw profile, monthly contribution report, and final average salary) and will request any microfilm conversions.
3. The printed information, member estimate request form, and copy of film conversion request are sent to a Service Specialist for service verification (if a potential retiree has set up an appointment, this step will be completed before their arrival). The Service Specialist prints out information from converted film and any other information regarding service purchase (old payroll reports/contribution cards). They fill out a cover sheet that determines the amount of service and returns the documents to the Retirement Advisor.

4. The Retirement Advisor will fill out the appropriate calculation documents, comparing them with completed service verification sheets; any discrepancies are corrected. The final information will be entered into the mainframe, generating a completed estimate. If a member has chosen to meet with a Retirement Advisor, their estimate can be printed while they are in the office; a Retirement Advisor will mail the estimate to the member. Retirement packets are also given/sent to members who will be retiring within six months. Copies of the estimates and other documentation are sent to Imaging.

15.2.8.2 Specific Exceptions to the Above Processing

- **Teachers' Defined Contribution (TDC):** Estimates of annuity shopping service are provided by the plan's contracted educational representative through the plan's service provider.
- **Trooper Plan A and Trooper Plan B:** No retirement packet is sent. Forms are provided by the West Virginia State Police.
- **Deputy Sheriff Retirement System (DSRS):** A packet is sent if the member is retiring within six months.
- **Emergency Medical Services Retirement System (EMSRS):** A packet is sent if member is retiring within six months.
- **Municipal Police Officers and Firefighters Retirement System (MPFRS):** No benefits payable until January 1, 2013; no estimates prepared at this time because it is a new plan.
- **Judges' Retirement System (JRS):** No estimates; Retirement packets have been provided by CPRB to the West Virginia Supreme Court of Appeals, which distributes them to retiring members.

15.2.8.3 Specific Inputs

- **Forms:** Benefit Estimate Requests
- **Data Sources:** Microfilm, mainframe printouts

15.2.8.4 Specific Outputs

- **Miscellaneous:** Estimates and Retirement packet

15.2.8.5 Specific Problems Being Experienced Today

Redundancy; when it comes to filling out paperwork, if fields would populate, the process would be quicker

How service is posted: it makes for a tedious job; system is not sophisticated enough and information like salary, days of the month, etc. must be manually checked.

Estimates do not provide any information about tax withholding, taxable vs. non-taxable benefits, etc.

Online estimate calculator is basic and does not always comply with specific plan provisions. Does not allow for any withholdings to be entered, i.e. federal and state taxes, health insurance.

15.2.9 Correspondence

This covers the process of correspondence sent to members and retirees.

15.2.9.1 Current Flow

1. Currently, all correspondence is generated by CPRB staff members, the mainframe, or by mass mailings.

2. When a member or retiree contacts CPRB in writing, a staff member responds to their requests or concerns by researching the matter and sending a letter in reply.

15.2.9.2 Specific Exceptions to the Above Processing

None

15.2.9.3 Specific Inputs

None

15.2.9.4 Specific Outputs

- **Letters:** Correspondence

15.2.9.5 Specific Problems Being Experienced Today

There is no system in place to edit or review out-going letters to members/retirees from staff members. Ideally, a system would allow CPRB staff to quickly compose form-like letters to members/retirees based upon topics frequently addressed.

15.2.10 Death

This covers the process of handling the death of a member or retiree.

15.2.10.1 Current Flow

1. Typically, CPRB is notified of a death by the member's or retiree's employer or family member, through reports received from Vital Statistics, PEIA, or Social Security.
2. The death benefits coordinator determines if that person has retired or is still an active member. If retired, the coordinator continues processing; if active, the coordinator will determine the years of service (which dictates whether a lump sum or an annuity is due) and appropriate staff will process the file.
3. The beneficiary or estate is contacted via mail to send more information, including a death certificate (in the event of an annuity, a marriage certificate is also necessary) to CPRB. Additional forms are required: application, tax documents, and direct deposit (if applicable). In the event that a beneficiary is a minor child, guardianship of the minor must be determined. Letters and forms will be sent to the guardian to obtain guardianship verification.
4. Once the information is received by CPRB, a check in a lump sum is issued or an annuity will begin (if paid by annuity, a beneficiary is placed on a monthly payroll, similar to a retiree). Information to generate a 1099R at calendar year end is entered.
5. Files are considered complete after payout and are sent to Imaging.

15.2.10.2 Specific Exceptions to the Above Processing

- **Teachers' Defined Contribution (TDC):** A member, upon death, becomes 100% vested. Distribution counseling is available to survivors who wish to remain in the plan. Processing is done by Third Party Administrators.

15.2.10.3 Specific Inputs

- **Forms:** Application for Annuity Benefits, Application for Refund to Surviving Spouse or Beneficiary, tax documents, Direct Deposit, Affidavit of Guardianship

- **Miscellaneous:** Death certificate, marriage certificate, birth certificate

15.2.10.4 Specific Outputs

- **Forms:** 1099R, Direct Deposit
- **Letters:** Request letter to beneficiary/estate
- **Data Sources:** Mainframe, Imaging

15.2.10.5 Specific Problems Being Experienced Today

Collecting overpayments from estates are extremely difficult. Checking Vital Statistics and Social Security reports become quite tedious.

15.2.11 Delinquency Fees

This covers the process of assessing delinquency fees.

15.2.11.1 Current Flow

1. A membership coordinator will keep track of the employers whose contributions have been received throughout the month and will assess a fee for any employer whose contributions arrive fifteen days of the following month or pay period being reported.
2. The delinquency fee is based on a percentage of the total monthly contribution (employee and employer), with a minimum fee of fifty dollars. Interest accumulates daily until the contributions are received, but may be waived at CPRB's discretion (a reply letter will be sent). Letters are sent to the employer every 30 days to notify them of the fee; the delinquent contributions are turned over to Legal following the third notice to the employer.
3. Once paid, staff members will post the payment to employer account and close the open delinquency record/file.

15.2.11.2 Specific Exceptions to the Above Processing

None

15.2.11.3 Specific Inputs

- **Letters:** request for fee waiver (if applicable)
- **Miscellaneous**: receipt of report

15.2.11.4 Specific Outputs

- **Letters:** 3 notices (if applicable), letter from Legal (if applicable), reply letter (in reply to request for fee waiver)
- **Miscellaneous**: 3 invoices (if applicable)
- **Data Sources:** Mainframe, Imaging

15.2.11.5 Specific Problems Being Experienced Today

Systems do not currently communicate; staff must instead follow spreadsheets and check information manually.

15.2.12 Deposit Processing

This covers the process of receiving and processing deposits

15.2.12.1 Current Flow

1. Employers must remit employee and employer contributions one of two ways: paper check or electronically (member may also submit a paper check in the case of a service purchase or if they are returning money erroneously given to them). All checks must be deposited within twenty-four hours, pursuant to state law.
2. If a paper check is received from an employer or member, information is pulled from the check and is keyed into the mainframe. Accounting will then be notified of the deposit and will generate a deposit number. The report is printed, indicating the Auditor's Office has been informed. The check, report, and any background information are given to Accounting. Checks are taken daily to the Auditor's Office.
3. The process is similar in the case of an electronic submission, though Accounting does not generate a deposit number. Instead, the Auditor's Office notifies the agency that a deposit has been made.
4. In the case of a discrepancy, letters are sent to employers in the event that a correction must be made. For employers, the money is deposited and any corrections and adjustments are made the following month; member checks are rejected and mailed back to the member with a letter of explanation.
5. All work is sent to Imaging.

15.2.12.2 Specific Exceptions to the Above Processing

Public Employees Retirement System (PERS) – Paper checks are also remitted via a Lockbox with the Treasurer's Office, and then the Treasurer's Office notifies CPRB of payments received.

Teachers Retirement System (TRS) – Any incorrect check and backup that is received will be rejected and sent back to the employer.

Teachers' Defined Contributions (TDC) – Staff members have five business days to post contributions to member accounts. Any incorrect check and backup that is received will be rejected and sent back to the employer.

Emergency Medical Services Retirement System (EMSRS) and Municipal Police Officers and Firefighters Retirement System (MPFRS) – Accounts are not set up in the mainframe for CPRB staff to enter data. Information is entered into a spreadsheet. Accounting is notified of the deposit as usual, and will generate a deposit number. The report is printed, indicating the Auditor's Office has been informed. The check, report, and background information are forwarded to Accounting.

15.2.12.3 Specific Inputs

- Miscellaneous: Check

15.2.12.4 Specific Outputs

- **Letters:** Letter of Explanation (in event of check rejection or adjustment)
- **Data Sources:** Mainframe, Imaging

15.2.12.5 Specific Problems Being Experienced Today

For certain deposits, plan staff post the transactions directly into Great Plains. To post other plan deposits, only one staff member may be logged into the mainframe (PE60) at one time – for all plans (except TDC, EMSRS, and MPFRS) and Accounting; this causes great difficulty in meeting the twenty-four hour deadline. Redundancy is present in this process because Accounting must enter all information a second time for those deposits not posted directly to Great Plains by plan staff.

For TDC, uploading to member's individual accounts can become tedious if an error occurs; must stop everything to locate and adjust before continuing.

15.2.13 Disability Application Process

This covers the process of applying for and receiving disability retirement.

15.2.13.1 Current Flow

1. A prospective retiree contacts the retirement board because they wish to pursue a retirement due to disability. A Disability Retirement Advisor mails out a packet and prints out the member's service information, requesting film conversions if necessary. If the packet is received back, a disability file will be opened. The returned form packet (with at least one completed form) and service information are sent to a Service Specialist for service verification. If ineligible to apply for disability retirement due to minimum service requirements, the member will be contacted by the Disability Retirement Advisor to inform them they are not eligible to apply, and the file is sent to Imaging.
2. If service verification determines they are eligible, the member will be sent to a board physician for a medical evaluation, coordinated by a TPA (third party administrator). The board physician completes and returns to TPA a completed patient evaluation form and invoice. Both are sent to CPRB (with TPA's fees included); the invoices are sent to Accounting to be paid.
3. Disability Retirement Advisors complete a cover sheet for each disability file and enter the information into a spreadsheet/tracker. Completed disability files are then evaluated by a staff committee comprised of the Executive or Deputy Director, Disability Retirement Advisors from all plans, and the Executive Assistant. The Executive Assistant prints out the tracker database list of all disability applicants to serve as an agenda. The committee will follow the board physician's recommendations for approval or may require a further investigation. The Retirement Advisor may be instructed to contact the TPA (and thus the physician) to determine if a follow-up/clarification is necessary. The Executive Assistant will then mail copies of all reviewed disability files to the Board Disability committee; the Board Disability committee will have approximately one week to review files. The staff disability committee confers via conference call with the Board Disability committee on the day before the Board Meeting; Board Members may agree with staff committee or ask for investigations into various matters. On the day of the Board Meeting, the Board votes to either approve or disapprove of the Board Disability committee recommendations.
4. The Disability Retirement Advisor follows the Board's decisions and sends either approval or denial letters to disability retirement applicants (copies of these letters are also given to Executive Assistant). Those who receive denial letters are also given the option of appealing the decision to a Hearing Officer or the option of personally paying for a second board physician review (only if first time applicant; also set up by the TPA). Those who are approved to receive disability retirement also receive an estimate and a retirement packet, and then proceed as retirement.

15.2.13.2 Specific Exceptions to the Above Processing

- **Public Employees Retirement System (PERS):** Any occupation disability standard. If less than 10 years of service, disability must be work related. Reverts to regular benefit at age 65.
- **Teachers Retirement System:** Own occupation disability standard. If service is less than 10 years but more than 5 years, disability must be due act of student violence. No disability benefits provided if less than 5 years of service.

- **Teachers' Defined Contributions (TDC):** There is less stringent criteria to qualify. A member may only be temporarily disabled and must only be absent from work for six months due to injury or illness and is permitted to return to work after award without penalty.
- **Trooper Plan A:** Types: Total Duty; Partial Duty and Non-Duty. A copy of the approval/denial letter is sent to the employer. The employer may also appeal.
- **Trooper Plan B:** Types: Total Duty; Partial Duty and Non-Duty. A copy of the approval/denial letter is sent to the employer. The employer may also appeal.
- **Deputy Sheriff Retirement System (DSRS):** Types: Total Duty; Partial Duty; Total Non-Duty and Partial Non-Duty. A copy of the approval/denial letter is sent to the employer. The employer may also appeal.
- **Emergency Medical Services Retirement System (EMSRS):** Types: Total Duty and Total Non-Duty. Total Duty reverts at age 65 and Total Non-Duty reverts at age 60.
- **Municipal Police Officers and Firefighters Retirement System (MPFRS):** Types: Total Duty and Total Non-Duty. Total Duty reverts at age 65 and Total Non-Duty reverts at age 60.
- **Judges' Retirement Systems (JRS):** A member makes application directly to the governor, who determines through the Governor's Judicial Disability Review Board whether to approve or disapprove disability. If disability is approved, the governor submits to CPRB a written order awarding disability retirement benefits. Unable to practice law while drawing disability.

15.2.13.3 Specific Inputs

- **Forms:** Disability Packet Forms: Application for Disability Retirement Benefits, Employer's Report, Physician's Report
- **Miscellaneous:** Board Physician's Report (via TPA); invoice for both Board Physician and Midwest, Copy of Birth Certificate, Copy of Beneficiary's Birth Certificate, copy of Marriage Certificate (if applicable), Copy of Military papers (DD214) (if applicable), Social Security Disability Award Letter (if applicable), Workers' Compensation Award Letter (if applicable)
- **Data Sources:** Microfilm conversion, mainframe

15.2.13.4 Specific Outputs

- **Forms:** Disability Packet Forms: Application for Disability Retirement Benefits, Employer's Report, Physician's Report
- **Letters:** Approval/Denial
- **Miscellaneous:** Disability Estimates and Retirement Packets

15.2.13.5 Specific Problems Being Experienced Today

There is a lot of redundancy in this current process. Information is keyed multiple times into multiple documents and programs.

15.2.14 Employer Contact

This covers the process of maintaining an accurate list of employer contact information.

15.2.14.1 Current Flow

1. Each plan must gather and maintain a list of up-to-date employer contact information. Some plans maintain their lists on the mainframe, which allows the ability to search for an employer by employer number.

2. Most plans also maintain a spreadsheet or list that sorts employer contact information by employer names, which may make them easier to locate.
3. When employer information changes, CPRB is alerted by the employer. The CPRB staff member will update the contact information in both the spreadsheet and the mainframe database and will alert other staff members to the adjustment in employer contact information.

15.2.14.2 Specific Exceptions to the Above Processing

- **Deputy Sheriff Retirement System (DSRS):** DSRS receives two submissions monthly. One is the monthly payroll submission, which is submitted by the payroll contact on the mainframe. The other is a Statewide Uniform Fees report, which is submitted by a different contact with a different physical address from the payroll contact. There is no method to capture the contact for the fee submission other than a separate spreadsheet.

15.2.14.3 Specific Inputs

None

15.2.14.4 Specific Outputs

Case specific letters.

15.2.14.5 Specific Problems Being Experienced Today

While the search capabilities on the mainframe allow the user to search via employer number, it is somewhat limiting because it may be quicker to search via employer name, as well. The mainframe also prevents more than one contact name to be entered at one time for each location. Would like for an e-mail address to be populated and linked to a group e-mail for mass e-mailing.

15.2.15 Employer Error / Error Correction

This covers the process for correcting employer errors.

15.2.15.1 Current Flow

1. Employer errors are typically detected one of three ways: CPRB finds an error and notifies the employer, the employer notifies CPRB that an error has occurred, or a member discovers an error on a statement and contacts CPRB. On employer letterhead, with a valid signature, an employer will need to notify CPRB plan staff of the error. The employer provides the information of the individual whose account is affected, along with dates and amounts of error. If CPRB staff has detected the problem, they will send a similar letter to the employer explaining the issue and what needs to be done to correct it.
2. The problem is corrected through an adjustment, if recent and minor. If not and if error was an underpayment, payment by employer and employee may be required and in most cases, interest may be charged.
3. See attached Error Correction Policy for details on other types of error corrections.
4. When payments are received by CPRB, they are processed as deposits; any service changes are posted on the member's statement. Files are then imaged to both the employer's and member's accounts.

15.2.15.2 Specific Exceptions to the Above Processing

- **Teachers Defined Contributions (TDC):** If it is within the current fiscal year and the request is for an account to be closed, TDC staff fills out a form notifying third-party administrator Great West that they want to liquidate 100% of the account; they are remitted via ACH with a brief overview of the request. Great West notifies TDC staff when the issue has been handled so they may watch for the ACH transaction. TDC checks the ACH against the request to ensure its accuracy and deposits it into the General Ledgers and notifies the employer in writing of the credit they now have with TDC.

  For a partial error correction, the process is the same with one exception: this type of error will contain a liquidation that is less than 100%.

15.2.15.3 Specific Inputs

- **Forms:** Completed form that details employer's error
- **Letters:** Letter from Employer requesting correction
- **Miscellaneous:** payments from employee and employer

15.2.15.4 Specific Outputs

- **Letters:** Cost letter; letter to Employer detailing correction; credit notice to Employer
- **Miscellaneous:** Error Correction Policy
- **Data Sources:** Mainframe, Imaging

15.2.15.5 Specific Problems Being Experienced Today

Many errors occur because payroll clerks for different employers may exclude employees from making contributions who should be making contributions. Ideally, a system that allows a payroll clerk to plug in an employee's information to determine their eligibility could eliminate errors. The system is antiquated and does not provide a lot of flexibility; a potential solution for finding information quicker (and in a friendlier format) may be the ability to color code certain data.

15.2.16 Employer Reporting

This covers the process of an employer reporting to CPRB.

15.2.16.1 Current Flow

1. Employers remit to CPRB through two different ways: electronic or paper check.
2. If an employer opts to send their contributions electronically, they will submit either through the state's EPICS system or through CPRB's web contributions system.
3. Each contribution is received with a cover sheet indicating totals and any backup documents with the employee salary and contributions reported. If paper, they will also include a check (electronic payments will already be received).

15.2.16.2 Specific Exceptions to the Above Processing

- **Public Employees Retirement System (PERS):** State: EPICS; Non-state: CPRB Web Contributions or paper check.
- **Teachers' Retirement System (TRS):** Receives contribution data through WVEIS; all WVEIS reports are submitted via hard copy with paper checks.

- **Teachers Defined Contributions (TDC):** Outside bank account is used so Third Party Administrator can sweep money from account on a daily basis.
- **Trooper Plan A, Trooper Plan B, Judges' Retirement System (JRS):** EPICS.
- **Deputy Sheriff Retirement System (DSRS):** CPRB Web Contributions System and paper check.
- **Emergency Medical Services Retirement System (EMSRS):** CPRB Web Contributions System.
- **Municipal Police Officers and Firefighters Retirement System (MPFRS):** Paper check.

15.2.16.3 Specific Inputs

- **Forms:** Contributions report, paper check

15.2.16.4 Specific Outputs

- **Data Sources:** Mainframe, Imaging

15.2.16.5 Specific Problems Being Experienced Today

When paper checks are sent to the agency, they are more likely to have errors than ones sent electronically because electronically entered information must be within certain preset guidelines, preventing mistakes from being submitted.

15.2.17 Enrollment

This covers the process of receiving and processing enrollment forms.

15.2.17.1 Current Flow

1. When an employee is hired, they must fill out an enrollment form, provided to them by their employer or available online. Once the form has been filled out, the employer sends it to CPRB.
2. The form is then reviewed by Member Services for accuracy. If there is an error in the form or if the form is incomplete, it is sent back to the employer or the employee with a memo of explanation.
3. If complete and correct, the information on the form is entered into the mainframe and is sent to Imaging.

15.2.17.2 Specific Exceptions to the Above Processing

- **Teachers' Defined Contribution (TDC):** Plan is currently closed for new participation; re-enrollment for previous TDC members is electronic.
- **Trooper Plan A:** closed plan, no enrollment.

15.2.17.3 Specific Inputs

- **Forms:** Enrollment Form

15.2.17.4 Specific Outputs

- **Letters:** Correction Letter (if applicable)
- **Data Sources:** Mainframe, Imaging

15.2.17.5 Specific Problems Being Experienced Today

Systems are antiquated; a possible solution would be for CPRB and counties to have a system that communicated, allowing an employer to upload enrollment data and CPRB employees to eliminate paper.

15.2.18 Five Year Absenteeism

This process refers to inactive members who have not made a contribution in five years and who have less than five years of service.

15.2.18.1 Current Flow

1. TRS Membership requests report from IT to determine who has not contributed to TRS in five years and who has less than five years of service (not vested). Members' information is researched and reviewed from the report to confirm member falls within the five year absenteeism guidelines.
2. If the member meets this criterion, then a form is filled out and sent to the Loan Department to verify any outstanding loans.
3. When the Loan Department has returned the form and has verified whether or not the member has a loan, the member is notified in writing and an option form is sent to the member to either select a refund or select to transfer their TRS service to PERS or TDC, if applicable.
4. When returned, the staff processes a refund or a plan transfer.

15.2.18.2 Specific Exceptions to the Above Processing

Member may be a TDC member who left contributions on file in TRS and had to keep the contributions on file until an outstanding loan was paid off. Member may request service/contributions be transferred over to TDC or PERS.

15.2.18.3 Specific Inputs

- **Forms:** TRS Refund Application, Five Year Absentee form

15.2.18.4 Specific Outputs

- **Letters:** Notice of outstanding loan

15.2.18.5 Specific Problems Being Experienced Today

Member may not return refund application or may refuse to fill out paperwork.

15.2.19 Less That Honorable

This covers the process of determining Less Than Honorable Service for a member.

15.2.19.1 Current Flow

1. If a member has been convicted of a felony pertaining to their employment, they may be subject to a termination of benefits under Less Than Honorable Service. CPRB typically learns of potential Less Than Honorable Service cases due to employer notification or news media coverage (TV news, newspaper). A Less Than Honorable case must be opened within two years of a member's conviction.
2. If a member retires or chooses a refund before conviction, CPRB may begin paying an annuity to the retiree, but may delay paying a refund to the member. All Less Than Honorable Service cases are

presented to the CPRB Board. If the case is deemed valid, CPRB's in-house counsel discusses the facts with Board members during Executive Session. In regular session, a motion is made for counsel to notify the member the Board has sufficient evidence to render the member's service as Less Than Honorable; the member is notified via certified mail.

3. The member has the right to ask the Board to seek a decision in Circuit court within 40 days. If a member does not request this within 40 days, their benefits are terminated. They are refunded their employee contributions with interest, minus any benefits paid to them (CPRB can only pay contributions to a third party in a case of larceny of funds). If a Circuit court hearing is requested, either party may appeal to the Supreme Court following the judge's decision.
4. If the member's service has been deemed Less Than Honorable, they lose all service in the current retirement system under which their conviction was reached and are ineligible for a monthly annuity benefit; service in any other retirement plan remains valid. While the former member may be rehired, they may not reinstate service previously deemed Less Than Honorable.

15.2.19.2 Specific Exceptions to the Above Processing

- **Teachers' Defined Contribution (TDC):** All vested employer contributions remain in the TDC plan to offset future contributions.

15.2.19.3 Specific Inputs

- **Forms:** Less Than Honorable Service Notification Form, Refund Employer Verification Form, Retirement Employer Verification Form

15.2.19.4 Specific Outputs

- **Letters:** Attorney notification letter

15.2.19.5 Specific Problems Being Experienced Today

There is currently no tracking or search system.

15.2.20 Loan Offsets

This covers the process of paying off a loan in the event of death, retirement, or withdrawal of contributions.

15.2.20.1 Current Flow

1. Members or beneficiaries who wish to withdraw contributions return a Refund form, or members who wish to retire return a completed retirement packet. For withdrawing members, a Loan Verification Refund Form is forwarded to the Loan department; for retiring members, a Retiree Loan Verification form is sent to the Loan department. Forms are completed by Loan department staff, who research to find whether the member has an outstanding loan on file.
2. If an outstanding loan is found for a member electing a refund, the loan amount is deducted from accumulated contributions; if an outstanding loan is found for a pending retiree, the loan amount is actuarially offset against the monthly annuity. Information to generate at 1099R is entered into the mainframe.
3. If a member has previously received a deemed distribution, refund or retirement forms are handed off to the manager/Deputy Director for review and coding.
4. If an outstanding loan is found for a pending retiree, they have two options: pay the loan balance in full prior to retirement or take a lifetime actuarial reduction in their monthly retirement annuity. If the

member chooses the lifetime actuarial reduction, the retirement advisor calculates the monthly retirement benefit without a reduction and then plugs information into a Loan Reduction Spreadsheet using factors from Actuarial Reduction Spreadsheet. The Loan Reduction Spreadsheet calculates the retiree's monthly benefit with the permanent actuarial reduction. Information pertaining to the Loan Offset is entered to generate a 1099R for offset amount in year retiring.

5. Following any further research, the member's file is processed.

15.2.20.2 Specific Exceptions to the Above Processing

None

15.2.20.3 Specific Inputs

- **Forms:** Loan, Verification of TRS or DSRS Member Retiring, Loan Verification Refund, Loan Offset Policy, TRS Verification of Loan Status
- **Data Sources:** Mainframe, Imaging, Loan Reduction Spreadsheet

15.2.20.4 Specific Outputs

- **Miscellaneous:** DSRS Estimate with Loan Offset reduction; 1099R for Loan Offset amount; DSRS Loan Repayment Reduction factors; TRS Withdrawal Spreadsheet; DSRS Checklist for Refunds

15.2.20.5 Specific Problems Being Experienced Today

Members may fail to note they have a loan on file and they do not understand the implications that a loan offset may have on their retirement. Members also do not understand the tax implications that loans may have on their future retirement benefits.

15.2.21 Multiple Plan Participation

This covers the subject of multiple plan participation (both concurrent and non-concurrent)

15.2.21.1 Current Flow

1. Multiple plan participation refers to a member who may be retired in one plan and participating in another, participating in a plan and receiving survivor benefits, retired in multiple plans, or participating in multiple plans at once (concurrent employment).
2. There is a question featured on each plan's enrollment form for a member to indicate whether they are participating or retired from other plans administered by CPRB.
3. Multiple exceptions are provided for each plan.

15.2.21.2 Specific Exceptions to the Above Processing

Plethora of exceptions exist for each plan, depending on specific status.

15.2.21.3 Specific Inputs

- **Forms:** Enrollment Forms

15.2.21.4 Specific Outputs

None

15.2.21.5 Specific Problems Being Experienced Today

A lack of system communication to tell what is prohibited or permitted; no error reporting currently available to staff or employers.

15.2.22 Name / Address Change

This covers the process of receiving and processing a Name/Address change form

15.2.22.1 Current Flow

1. If a member or retiree moves (or otherwise changes address) or changes their name (due to divorce, marriage, etc.), they fill out a change of Name/Address form and turn in to CPRB. These forms may be obtained from the CPRB web site.
2. Any Name change form must be accompanied by proper documentation that supports the change, such as a divorce decree or marriage certificate.
3. Change of Name/Address forms for retirees (which must be in writing) are sent to Payroll, where the change is recorded. Forms for non retired members are imaged because there is no address database for non retired members; an e-mail or letter stating the change of address is acceptable.

15.2.22.2 Specific Exceptions to the Above Processing

- **Teachers Defined Contributions (TDC):** Actively contributing participants must change their name and/or address through their payroll center. When it is changed on the employer's payroll data, it is remitted to the TDC plan, and then uploaded to the member's account.

15.2.22.3 Specific Inputs

- **Forms:** Name/Address Change form(pre-retirement); Name/Address Change (post-retirement)
- **Miscellaneous:** Name Change supporting documentation

15.2.22.4 Specific Outputs

None

15.2.22.5 Specific Problems Being Experienced Today

Ideally, a database of contact information for active members would be maintained.

15.2.23 New Employer Processing

This covers the process of adding a new participating employer to a plan.

15.2.23.1 Current Flow

1. If an employer becomes interested in joining one of the retirement systems listed above (TRS, TDC, DSRS, Trooper Plan A, Trooper Plan B, and JRS will not accept new employers), they contact the plan and are sent a resolution packet that contains instructions and forms.
2. When the information is returned from the employer, staff makes a determination regarding the employer's eligibility to become a contributing member. An acceptance or rejection letter is then mailed to the employer along with documents necessary to start the enrollment process (monthly contribution reporting, member enrollment forms, beneficiary forms, etc).

3. An account, including an employer number, is set up for the employer on the mainframe to begin accepting contributions. If accepted, the employer will begin to remit their contributions.

15.2.23.2 Specific Exceptions to the Above Processing

- **Public Employees Retirement System (PERS):** criteria for employer: must be a political subdivision or political entity that offers a public service and is supported by state, county, city, or town.
- **Emergency Medical Services Retirement System (EMSRS):** criteria for employer: must be established as a public corporation as per WV Code or must provide written documentation from the state OEMS office establishing that the organization is a government/public licensed agency.
- **Municipal Police Officers and Firefighters Retirement System (MPFRS):** criteria for employer: must be established as any separate corporation or instrumentality established by one or more municipalities and any public corporation charged by law with the performance of a governmental function and whose jurisdiction is coextensive with one or more municipalities.

15.2.23.3 Specific Inputs

- **Miscellaneous:** Completed resolution packet, including legal documentation, charter, and copy of business license, FEIN document, and board meeting minutes (in which the employer voted to become a member of CPRB)

15.2.23.4 Specific Outputs

- **Forms:** Blank Enrollment and Beneficiary forms; Contribution reporting information
- **Letters:** Acceptance/Rejection letter
- **Miscellaneous:** Resolution packet, code book

15.2.23.5 Specific Problems Being Experienced Today

None

15.2.24 Plan Transfers

This covers the process through which a member transfers from one plan administered by CPRB to another plan administered by CPRB.

15.2.24.1 Current Flow

1. If permitted by law, a member may transfer service from one plan administered by CPRB to another plan administered by CPRB if they have terminated employment in one plan and begin contributing to another plan. Additional contributions may be required depending on which system the member is transferring to.
2. A member typically contacts CPRB in reference to previous plan contributions they wish to transfer to their current contributing plan. Once a written request is received (either by letter or form), plan staff member gathers information from the member and begins researching the previous service. If additional contributions are required, member is notified of amount owed.
3. Accounting is informed of the plan transfer; staff members in Accounting transfer funds and then provide the plan staff with a document that states that the money has been transferred.
4. The transfer of service will be indicated on the member's next annual statement and service will then be reflected in the new plan. Once accounts have been coded properly, all work is sent to Imaging.

15.2.24.2 Specific Exceptions to the Above Processing

- **Teachers' Defined Contributions (TDC):** The TDC plan is currently closed for new membership, but can accept TRS transfers into the TDC plan if member is already in the TDC plan and TRS service is less than 5.000 years.

15.2.24.3 Specific Inputs

- **Forms/Letters:** Letter or form requesting plan staff to transfer plans

15.2.24.4 Specific Outputs

- **Miscellaneous:** Annual Statement, accounting documents
- **Data Sources:** Mainframe, Imaging

15.2.24.5 Specific Problems Being Experienced Today

Systems do not communicate; a lot of research may be necessary. Plan staff may be forced to rely upon older contribution cards or Microfilm images that may be poor in quality.

15.2.25 QDROs

This describes the routine for processing QDROs (Qualified Domestic Relations Order).

15.2.25.1 Current Flow

1. CPRB is contacted by a member/retiree or their attorney, typically requesting a current member/retiree statement printout that will be used in dividing assets with the member's/retiree's spouse (not all marital dissolutions result in the requirement of a QDRO). The member/retiree may request (or may access online) a model QDRO form that would be required to divide the marital property portion of the retirement account. A percentage of the retirement account to be divided to their spouse, the alternate payee, may be selected from 1% to 100%.
2. CPRB requests that QDROs be pre-approved prior to being submitted to a judge for signature. Staff members will flag the account to indicate that a QDRO may be forthcoming.
3. If a judge approves the QDRO, the judge signs the QDRO and it is then sent to CPRB for final approval. If CRPB accepts the QDRO, then it is approved by either the Executive Director or the Deputy Director. The Assistant to the Executive Director sends a letter to the member/retiree, alternate payee, and/or their legal representative informing them of the acceptance or rejection of the QDRO; the letter is then sent to Imaging. If approved and eligible for immediate payment, the alternate payee must fill out documentation, including tax withholding. The member's account is flagged again on the mainframe to indicate that an acceptable QDRO is on file and must be calculated.
4. In the event that the member chooses to retire or terminates employment and opts for a refund, the mainframe tag alerts the refund specialist or retirement advisor that the member has a pending or approved QDRO. When the distribution with the QDRO has been calculated, the Deputy Director verifies calculations for accuracy. The alternate payee must be paid in the same form and manner as the member/retiree; for example, if the member chooses a lump sum refund, the alternate payee must receive the same. The alternate payee is paid their portion of the marital property portion of the member's retirement benefits until the earlier of the alternate payee's death or annuity payment ceases, including joint and survivor benefits. A member must have a separate QDRO for each plan in which they have participated during their marriage if marital property is to be divided. To rescind the order (in the case of a remarriage of member and alternate payee), a judge must rule to vacate the previously entered QDRO.

5. When the calculation has been fully processed, all documentation is sent to Imaging.

15.2.25.2 Specific Exceptions to the Above Processing

- **Teacher's Defined Contribution (TDC):** the division for pay happens immediately upon acceptance of the QDRO; the alternate payee receives their own account in TDC. They may leave their money in the account, opt for a cash payout (federal and state taxes withheld and a potential 10% early withdrawal) or choose a rollover.

15.2.25.3 Specific Inputs

- **Forms:** Model form (completed)

15.2.25.4 Specific Outputs

- **Letters:** Acceptance/Rejection letter
- **Miscellaneous:** Statement, blank QDRO
- **Data Sources:** Mainframe, Imaging

15.2.25.5 Specific Problems Being Experienced Today

All calculations are currently manual. The computer system currently has the option for flagging member's accounts, but the system could be enhanced. Also, no tracking or search capabilities are available.

15.2.26 Refunds / 1099 / Rollover

This covers the process of receiving a refund.

15.2.26.1 Current Flow

1. When a member has contributed to a plan, they may be eligible to receive a refund of employee contributions after their employment has been terminated (or as a result of a member's death). The member (or beneficiary) must first request and fill out an application for a refund, which is sometimes accompanied with an employer verification form. The Refunds Specialist keeps track of the refund date eligibility.
2. When the member's (or beneficiary) refund is eligible for processing, the Refunds Specialist will pull the former employee's salary and employee contribution information from the mainframe (payroll reports can be used if contributions are not yet posted). The Refunds Specialist fills out information on a spreadsheet, which calculates federal tax withholding. The former member may choose to receive their refund by lump sum, rollover or a combination of a lump sum and a rollover. Refund information is entered into various mainframe screens. Many members have both taxable and non-taxable contributions.
3. The Refunds Specialist then prints reports from mainframe to check for accuracy of keyed data. Checks/warrants are generated by the State Treasurer's Office. The Refund Specialist then prints two check letters (one for CPRB record with full SSN, one for former member with last four digits of SSN). The Refunds Specialist uses the mainframe to code the record appropriately and generate a 1099R. Member Services staff posts the refund on the former member's record, zeroing out their account. The Refund Specialist mails the check and check letter to the former member (or beneficiary). Note if a Rollover is selected, the check is made to the institution for the benefit of the individual, but mailed to the individual's address.

15.2.26.2 Specific Exceptions to the Above Processing

- **Teachers' Defined Contribution (TDC):** Distributions from the plan are permitted for reasons of severance of employment, disability, and retirement and are processed by the TPA, which also performs the annual 1099R mailing. Depending on percentage of vesting, the employee may be eligible for a refund of employer contributions.
- **Teachers' Retirement System (TRS):** Only upon the member's death is a like amount of employee contributions paid to reflect the employer's contribution.

15.2.26.3 Specific Inputs

None

15.2.26.4 Specific Outputs

- **Forms:** Refund Application; IRS Tax Notice
- **Letters:** Check letter
- **Miscellaneous:** Refund Check/Warrant (to individual or institution), statement/withdrawal profile
- Data Sources: Mainframe

15.2.26.5 Specific Problems Being Experienced Today

The process becomes redundant due to repetitive data entry and manual processing. Because the process relies on an outside source, the process can become quite tedious.

15.2.27 Restoration of Benefits

This covers the process of restoring benefits after a suspension or termination of benefits has occurred.

15.2.27.1 Current Flow

1. If a disability retiree has had benefits suspended and/or terminated for various reasons that might include a failure to return an income verification form or medical recertification form, it is possible their benefits may be restored.
2. Once the proper documentation has been turned in to CPRB, if benefits were suspended, the CPRB annuity payroll department is notified and the member's benefits are restored.
3. If benefits are terminated, the member may reapply for benefits if and when eligibility requirements for type of benefit (regular retirement, disability) are met.

15.2.27.2 Specific Exceptions to the Above Processing

- **Public Employees Retirement System (PERS):** other events may occur that require a regular retiree to have their benefits stopped (for example, to recoup erroneous benefits and must stop annuity until paid in full, then the benefit is restored). They may only reapply if benefit has been suspended for failure to remit required documents.
- **Trooper Plan A, Trooper Plan B, Deputy Sheriff Retirement System (DSRS), Emergency Medical Services Retirement System (EMSRS), Municipal Police Officers and Firefighters Retirement System (MPFRS), Judges' Retirement System (JRS):** Dependent children of members may receive survivor benefits until age 18 or until age 23 if college students; if a student who is 18 or older fails to provide CPRB with proper documentation, their benefits may be suspended but restored upon receipt of proper documentation.

- **Trooper Plan A, Trooper Plan B:** cannot reapply for disability retirement (but may apply for regular benefits when eligibility requirements are met).
- Deputy Sheriff Retirement System (DSRS), Emergency Medical Services Retirement System (EMSRS), and Municipal Police Officers and Firefighters Retirement System (MPFRS): May reapply for disability benefits if member became disabled during covered employment.

15.2.27.3 Specific Inputs

Miscellaneous: Return of form

15.2.27.4 Specific Outputs

- **Letters:** Notification to retiree of failure to remit appropriate documents; notification to retiree of exceeding income limitations
- **Data Sources:** Mainframe, Imaging

15.2.27.5 Specific Problems Being Experienced Today

There is a lack of system communication.

15.2.28 Retirement Calculation

This covers the process of collecting and calculating a retirement file.

15.2.28.1 Current Flow

1. Once a member has received an estimate, they will also receive a retirement packet if they plan to retire within six months or have had an estimate within the last year. Completed packets are returned to the Benefits Coordinator (Approved Disability applicants return packets to Disability Retirement Advisor). The Benefits Coordinator reviews the packet to ensure each form has been completed correctly and that the member has included all necessary documentation (example: birth certificate(s)). Using the information provided in the completed packet, the Coordinator generates a checklist, an acknowledgement letter (sent to the applicant and indicates whether the information/documentation is complete) and employer form(s) (mailed to the employer once applicant is determined eligible).
2. When the employer forms are returned, the Benefits Coordinator places all documentation into a file folder, along with the estimate and service verification. The folder is placed in a central location and is ready for calculation by a Retirement Advisor.
3. The Retirement Advisor prints mainframe documents and locates the appropriate calculation documents within the file folder, verifies the employee's personal information with the Application for Retirement Benefits and fills out the remaining fields on the calculation document sheet with information from the completed, returned retirement packet. The Advisor verifies that the employee has sent all applicable forms. The Advisor may have to manually add additional service to the employee's record (depending on the length of time between their estimate and their retirement application). The Advisor verifies the Final Average Salary page. The retirement information can now be keyed into the mainframe, which will produce a copy of the final calculation.
4. This final calculation then goes to a second Retirement Advisor to verify its accuracy. There will be a recalculation if any discrepancy is found. Once verified, the Retirement File is placed in a central location, where it is available to Annuity Payroll.

15.2.28.2 Specific Exceptions to the Above Processing

- **Public Employees Retirement System (PERS):** Forms sent to employer: Form 17 and AL (Accrued Leave).
- **Teachers' Retirement System (TRS):** WV-96 is sent to the employer requesting last day on payroll, salary and contribution amounts.
- **Teachers' Defined Contributions (TDC):** Retirement/Distribution counseling is available to members and is provided by the TPA's Outreach Officer. Annuity payments are not paid from the state. The plan will assist with the purchase of an annuity, either from the plan's vendors or to an annuity as selected by a plan participant via a direct rollover.

  Plan participants may select a periodic payment from the plan, either a period certain or an amount certain with a minimum payout period of no less than three years.

  Other options available: rollover to an IRA or other qualified plan, or a lump sum payment.
- **Trooper Plan A:** permits effective retirement dates throughout the month, whereas all other CPRB effective retirement dates are the first day of the month.
- **Trooper Plan A and Trooper Plan B:** Retirement packets are given to the member by the State Police. The State Police forward the completed packet to CPRB along with a copy of the member's personnel record showing dates of employment (date or hire and last working day), sick and annual leave days, total retirement contributions remitted and member's salary information. The Retirement Advisor prints off all mainframe documents and verifies all information submitted by the State Police and creates a retirement file. The advisor prepares a calculation worksheet and then enters the data into the mainframe, which generates the final calculation. The final calculation is checked by staff to verify accuracy and is then forwarded to CPRB payroll.
- **Deputy Sheriff Retirement System (DSRS) and Emergency Medical Services Retirement System (EMSRS):** Uniform Services currently has no benefits coordinator; all file work is completed by the Retirement Advisor and is checked by Uniform Services staff.
- **Judges' Retirement System (JRS):** There are two tiers of benefit calculations under JRS; retirement packets are given to the member by the Supreme Court of Appeals. The Supreme Court forwards the completed packet to CPRB along with an order signed by the governor indicating that the member is eligible for retirement. The Retirement Advisor sets up the file and manually prepares the benefit calculation. The final calculation is checked by staff for accuracy before being forwarded to CPRB payroll.

15.2.28.3 Specific Inputs

- **Forms:** Retirement packet forms: Application Form, Option for Benefits, Unused Leave Form, Credit for Military (PERS and TRS), W-4P (federal withholding), State IT 104 (state withholding), Direct Deposit form; Form 17, AL, WV-96
- **Miscellaneous:** Birth Certificate, Beneficiary's Birth Certificate, Marriage certificate, copy of DD214 (if applicable)

15.2.28.4 Specific Outputs

- **Forms:** Retirement Packet forms: Application Form, Option for Benefits, Unused Leave Form, Credit for Military (PERS and TRS), W-4P (federal withholding), State IT 104 (state withholding), Direct Deposit form; Form 17, AL
- **Letters:** Acknowledgement Letter
- **Miscellaneous:** Overview explanation (first page in Retirement Packet), Direct Deposit/Tax Instruction sheet, Insurance flier, PERS brochure, Calendar of Paydays

- **Data Sources:** Mainframe, Imaging

15.2.28.5 Specific Problems Being Experienced Today

Redundant input an issue; the systems don't communicate and are antiquated.

15.2.29 Return to Work

This covers the process returning to work after previous retirement.

15.2.29.1 Current Flow

1. This process refers to a retired member who chooses to return to work under the same plan in which they have retired. If the retiree chooses to go back to work, there are certain guidelines (set according to the plan in which they have retired) they must follow.
2. Typically, a re-employed retiree contacts CPRB with questions or concerns regarding their employment. A CPRB staff member checks the guidelines according to the plan; if the retiree has violated the guidelines, steps will be taken to correct the error(s).

15.2.29.2 Specific Exceptions to the Above Processing

- **Public Employees Retirement System (PERS):** if a retiree returns under temporary employment, their income may not exceed $15,000 in a calendar year. If their income exceeds this limit, they are not entitled to any annuity payment for the months through the end of the calendar year (temporary legislative employees may earn no more than $20,000).

  If a PERS employee is retired and returning to employment, their annuity is suspended and they begin contributing to the plan if they are working more than 1,040 hours per year. After one year of re-employment, they may have their annuity recalculated. A contract employee has no earning limitations. Separate rules apply to elected or appointed officials.
- **Teachers' Retirement System (TRS):** if a retiree returns to work on a permanent basis, their annuity is reduced to the guaranteed annuity portion; they may draw their salary, but they make no retirement contributions.

  If a retired TRS employee returns to work as a substitute teacher, they may not exceed 140 days of substitute employment in a fiscal year; they may draw their annuity and substitute salary. If they exceed the limit of 140 days of employment (and are not considered critical need), their annuity is reduced to the guaranteed annuity portion for the month(s) beginning in which days in excess of 140 days and all months after are worked for the remaining fiscal year.

  If a retired TRS employee returns to work as a critical need substitute teacher, the Board of Education must file a critical need policy and must be approved by the state superintendent. If hired in the same fiscal year they have retired, their annuity is automatically reduced to the guaranteed annuity portion. If hired in a fiscal year other than the year they retired in, they may receive both their annuity and substitute pay and exceed 140 days.
- **Deputy Sheriff Retirement System (DSRS):** the only option is for a retiree to return to full time employment; their annuity is suspended and they begin contributing to the retirement system. Upon termination of employment, his/her annuity will be recalculated.

15.2.29.3 Specific Inputs

- **Miscellaneous:** Critical Need Affidavit

15.2.29.4 Specific Outputs

- **Miscellaneous:** Notification to a retiree that they have exceeded pay or that they must reimburse money to the CPRB

15.2.29.5 Specific Problems Being Experienced Today

There is currently no system in place to monitor who is doing what; CPRB typically must wait to hear from retiree or employer with questions regarding return to work. Possible solutions: a way for employers to report their temps so there are no conflicting reports; an enhanced computer system to reinstate full benefits at the end of fiscal or calendar year (to improve the one currently in place).

15.2.30 RMDs / 415 Limits

This covers the process of determining the earning limitations and restrictions placed on contributions and the required minimum distributions (70 ½) by the IRS.

15.2.30.1 Current Flow

1. Required Minimum Distributions (RMD) and 415 Limits are guidelines set by the IRS regarding contributions and distributions requirements.
2. RMDs require CPRB to pay benefits to any inactive member by April 1 of the year after they turn 70 ½. Inactive members who meet this criterion are tracked by IT reports beginning at age 67. Letters are sent to these inactive members explaining to them that their benefits, subject to RMD laws, must be paid out by the required distribution date. If the inactive member has less than five years service, they will receive a lump sum refund. If the inactive member has more than five years of service, they will begin receiving an annuity.
3. 415 Limits are contribution limits placed on the amount of contributions a public plan can accept for an individual member. Also, limits are placed on the amount of retirement benefits a retiree can receive, but there are no limits on the earnings a member may receive. Contributions limitations are tracked by IT reports, which are given to the plan managers monthly, while retirement benefits reports are given to the compliance officer. Letters are sent to employers notifying them not to take out contributions on monies over the limit.

15.2.30.2 Specific Exceptions to the Above Processing

None

15.2.30.3 Specific Inputs

None

15.2.30.4 Specific Outputs

- **Letters:** Letter sent to former member regarding benefits, notice sent to employer regarding overpayment of contributions
- **Miscellaneous:** IT Reports, Refunds, Annuity

15.2.30.5 Specific Problems Being Experienced Today

None

15.2.31 Service Purchase / Rollovers

This covers the process of purchasing service.

15.2.31.1 Current Flow

1. An individual member who wishes to purchase service contacts CPRB. A staff member determines the member's eligibility and the category under which the member's service falls. The staff member also gathers information before calculating from three sources: the employee, former/current employer, and the mainframe.
2. Once the calculation has been completed, costs are sent to the appropriate parties (always the employee, but sometimes the employer as well). The employee must then make a decision to take action; if they choose to purchase their service, they will pay accordingly, either with a personal check or through a rollover/trustee to trustee transfer; additional documentation occurs with a rollover/trustee to trustee transfer. If they choose a rollover/trustee to trustee transfer, the documentation and rollover check must be received at the same time.
3. When the check(s) are received, they are deposited according to individual plan procedures. The service is then ultimately posted to the member's retirement account on the mainframe. All documentation is sent to Imaging.

15.2.31.2 Specific Exceptions to the Above Processing

- **Public Employees Retirement System (PERS):** Service purchases include the following: reinstatements (PERS into PERS, TRS into PERS, Trooper Plan A into PERS), military service (USERRA), out-of-state service, retroactive service, and employer error service. Certain purchases of service require lump sum payment while others permit incremental payments.
- **Teachers' Retirement System (TRS):** Service purchases include the following: reinstatements (TRS into TRS, PERS into TRS, TDC into TRS, and TDC QDRO into TRS), military service (USERRA), out-of-state service, parochial service, workers compensation service, and employer error service. All service must be paid in lump sum. Some service purchases are permitted to be purchased in one year increments whereas other service purchases must be for entire service.
- **Teachers' Defined Contribution (TDC):** Legislative and Military (USERRA) purchases only.
- Trooper Plan A, Trooper Plan B, Deputy Sheriff Retirement System (DSRS), Emergency Medical Services Retirement System (EMSRS), Municipal Police Officers and Firefighters Retirement System (MPFRS), Judges' Retirement System (JRS): Service purchases are military (USERRA), employer error, and reinstatement of withdrawn service; all purchases must be made in lump sum.

15.2.31.3 Specific Inputs

- **Forms:** Verification Form, checklists, Retroactive Service form

15.2.31.4 Specific outputs

- **Letters:** Cost letter, Paid in Full letter (for reinstatements only)
- **Data Sources:** Microfiche, cards, Imaging, Mainframe, old employer books

15.2.31.5 Specific Problems Being Experienced Today

Redundant data entry and manual processing often make the process tedious; also, due to somewhat poor conditions of stored information (cards, images), the preparer must often make judgment calls regarding a member's service.

15.2.32 Service Verifications

This covers the process of verifying service.

15.2.32.1 Current Flow

1. Service verifications are typically performed when a member-initiated action is requested involving service (examples: benefit estimate request, reinstatement of service, refund, and transfer of service).
2. To verify service, staff members print all information from the mainframe and/or Web X: contribution cards, reinstatements, service purchase, transfers, etc. Staff members check contributions for any discrepancies; a verification form may be sent to the member's employer. These measures ensure that there are no inflated salaries used toward the member's retirement or that incorrect service is credited.
3. Once service has been verified, the initial process is resumed.

15.2.32.2 Specific Exceptions to the Above Processing

None

15.2.32.3 Specific Inputs

- **Forms:** Service Verification Form

15.2.32.4 Specific Outputs

- **Data Sources:** Mainframe, Imaging, Microfiche

15.2.32.5 Specific Problems Being Experienced Today

This requires tedious manual research/review. Old contribution cards and old payroll records may be difficult to read; microfiche can be especially difficult to read. Employers often do not understand the classifications of full time vs. part time and temporary vs. regularly employed and the impact it has on whether or not contributions should be remitted.

15.2.33 Statements

This covers the processes of processing annual statements.

15.2.33.1 Current Flow

1. Once all monthly information has been posted to the annual file, managers of each plan may request various reports from IT to ensure that statements will print correctly. Meanwhile, managers and their staff will edit brochures to reflect any changes or updates in their plan due to recent legislation.
2. After verifying information and making any necessary corrections, managers may request sample statements to be printed, which they will spot-check for accuracy.
3. Once brochures and other inserts are ready, each manager fills out a request form for their statements to be printed, folded and all information and inserts placed in envelopes by the state mailroom.
4. Statements are sorted by employer number and CPRB mails them all to the corresponding employers, who distributes to individual employees.

15.2.33.2 Specific Exceptions to the Above Processing

- **Teachers' Defined Contributions (TDC):** The TDC plan mails quarterly plan participant statements to each member's home address through the plan's third party administrator. Each statement includes: statement, financial insert with plan information or financial education information and various documents such as beneficiary forms, surveys, plan document (generalized) and plan specific educational information.

15.2.33.3 Specific Inputs

None

15.2.33.4 Specific Outputs

- **Miscellaneous:** Statement, brochure(s), other inserts (example: Pension Press)

15.2.33.5 Specific Problems Being Experienced Today

Programming glitches sometimes prolong the statement process (spot checks must be performed). CPRB does not have member mailing addresses; because of this, CPRB staff and participating employer staff must spend a lot of time sorting and disseminating statements to members.

15.2.34 Survivor Benefits

This process covers the retiree's survivor benefits.

15.2.34.1 Current Flow

1. CPRB staff receives a letter, e-mail, or phone call indicating that a retiree has died. Other sources of notice may be Vital Statistics, Social Security Deceased reports, and newspaper obituaries. Staff members then fill out an interdepartmental form and begin the process of reviewing and researching the retiree's file.
2. If a beneficiary/survivor is due monies and/or will receive a monthly annuity, paperwork will be mailed to the beneficiary/survivor listed on file. When all paperwork is returned, the information is forwarded to the proper staff member in Payroll; it will either be paid out or added to the annuitant file. If no money is due a beneficiary/survivor, proof of death will be placed in the file and the account will be settled and sent to Imaging.
3. The beneficiary or estate will be notified if any of the member's checks need to be returned (depending on date of death). If payment was made by direct deposit, then CPRB notifies the bank that monies are to be credited back to the CPRB account; in a case of insufficient funds, a letter is mailed to the estate stating that money needs to be returned.

15.2.34.2 Specific Exceptions to the Above Processing

None

15.2.34.3 Specific Inputs

- **Forms:** Death form

15.2.34.4 Specific Outputs

- **Letters:** Beneficiary/Survivor letter, Notification to bank, Estate letter
- **Data Sources:** Mainframe, Imaging

15.2.34.5 Specific Problems Being Experienced Today

Many members' families choose not to open an estate to receive monies due to the cost. Old beneficiary forms on file may be poor in quality and difficult to read. Survivors often misunderstand the money situation (perhaps misinformed by the member regarding the amount of money they may receive; some members make changes to beneficiary forms without informing beneficiaries). Some beneficiary forms may be lost in Archives or Imaging. Incorrect SSNs and dates of death reported to CPRB; funds that are due back to CPRB may be unavailable.

15.2.35 Tax Balancing

This covers the monthly process of balancing federal and state taxes withheld.

15.2.35.1 Current Flow

1. The Accounting Department sends a spreadsheet of federal and state taxes that have been withheld and recovered from all refunds and annuities each calendar month to the staff members of each plan. The spreadsheets are checked against spreadsheets maintained by plan staff for accuracy and against mainframe totals.
2. Documentation (including mainframe printouts and supplemental printouts) are given to the CPRB accountant. If an imbalance occurs, the discrepancy is located and corrected.
3. All corrections are also given to the CPRB accountant with documentation indicating the correction; record corrections are also completed.
4. Any corrections made outside of the calendar year in which it occurred is handled by the Accounting department and payroll unit (corrected 1099R).

15.2.35.2 Specific Exceptions to the Above Processing

- **Teachers' Defined Contribution (TDC):** Processed by plan's third party administrator.

15.2.35.3 Specific Inputs

None

15.2.35.4 Specific Outputs

- Data Sources: Mainframe

15.2.35.5 Specific Problems Being Experienced Today

Mainframe is antiquated; the plan staff cannot access the Great Plains program used by Accounting staff. Imbalances usually go undetected for a month or longer, making the correction process tedious. Also, the systems do not communicate with one another, making data entry redundant.

15.2.36 Unclaimed Property / Person Search

This covers the process of locating members or beneficiaries to pay out benefits.

15.2.36.1 Current Flow

1. At times, CPRB must contact an individual to pay out benefits (for example, RMDs or death). Initially, letters are generated and sent to mailing address on file.

2. If the person cannot be contacted through the address on file, staff will search for the person on an online search database service, Accurint.
3. If the search is still unsuccessful, the person's name is placed on an unclaimed property list, which is published by the State Treasurer's Office twice a year.
4. A last resort may be an IRS mail forwarding list. The IRS, on CPRB's behalf, will contact the person at the last known address they have on file.
5. If any search is successful, CPRB will begin the procedure of paying out that benefit (in annuity or lump sum). In the case of a death or a member who is age 70 ½, if a search is unsuccessful, CPRB will issue a check to the last known address in order to not violate RMD rules.

15.2.36.2 Specific Exceptions to the Above Processing

None

15.2.36.3 Specific Inputs

- **Forms:** Refund Application; Retirement Application
- **Miscellaneous:** Documents (including birth, marriage, or death certificates) indicating identity to claim benefits

15.2.36.4 Specific Outputs

- **Letters:** Multiple letters sent to contact member, former member, or survivor/beneficiary

15.2.36.5 Specific Problems Being Experienced Today

CPRB is often unable to locate members, violating federal RMD requirements.

15.3 LOANS PROCESSES

There are seven loans processes documented here:

- Bankruptcy Notification Processing
- Delinquent and Defaulted Loans
- Loan Closing
- Loan Issuance
- Loan Offset
- Loan Payoff
- Monthly Loan Posting

15.3.1 Bankruptcy Notification Processing

This describes the processing that occurs when a bankruptcy notice is received in relation to an outstanding retirement loan.

15.3.1.1 Current Flow

1. The Loans Unit receives a Notice of Bankruptcy from the US Bankruptcy Court. The employee assigned to process Bankruptcies logs the bankruptcy on the bankruptcy log

2. The employee prints copies of the loan file including the original application and promissory note from the imaging system and creates a bankruptcy file for the member loan. Also included in the file is any correspondence related to missed payments, delinquency, or deemed loans
3. The employee calculates the current balance of the loan and notes and missed or past due payments. This is incorporated into the bankruptcy file
4. The original loan bankruptcy file is sent to the in-house legal counsel and a copy of the file is sent to imaging
5. If any payments are received on a loan after a bankruptcy notice is receive the loans unit employee notifies legal counsel of the receipt of that payment
6. In-house counsel determines if the case is in a Bankruptcy District in which they are licensed. If so, they handle the case. If not, it is referred to outside counsel
7. Counsel notifies the member and their legal counsel of the fact that under statute loans are not dischargeable in bankruptcy
8. Counsel petitions the bankruptcy court to exclude the loan from bankruptcy and handles all court related matters regarding the bankruptcy
9. Counsel notifies the loans unit of the results of the bankruptcy and what actions, if any should be taken in regard to the loan balance.

15.3.1.2 Specific Exceptions to the Above Processing

If the bankruptcy cannot be matched to an outstanding loan, the Loans unit employee must contact the appropriate plan(s) for which the individual is a member and try to determine if the notice relates to other debt owed to CPRB. If the notice is determined to not to be loan-related, it is referred to the manager of the appropriate business unit.

15.3.1.3 Specific Inputs

- Letters: Bankruptcy Notice form US Bankruptcy Court
- Reports: System screen prints to show current balance and payment history on the loan
- Archival Documents: Printed from imaging system

15.3.1.4 Specific Outputs

- Loan File: Includes copies of all documents related to the loan for use by counsel.
- Letters: Notification of statutory provision to member and their counsel
- Legal Documents: Petition to Exclude Debt from Bankruptcy

15.3.1.5 Specific Problems Being Experienced Today

- Difficult matching bankruptcy to specific member because of limited information included on the bankruptcy notice
- Difficult determining who within WVCPRB should receive a bankruptcy notice that is not loan-related.

15.3.2 Delinquent & Defaulted Loans

The following material documents the process for delinquent and deemed loans.

15.3.2.1 Current Flow

1. After the monthly posting process is complete a report of missed payments is run. Each missed payment must be researched to determine the following:
    a. Did the member miss a payment, or was the missed payment due to system error or posting glitch?
    b. If a payment was missed was this the first missed payment or has the member previously been notified of a delinquent or deemed loan?
    c. What is the total amount necessary to bring the loan current?
2. Once it has been confirmed that the payment was missed and that the loan is delinquent, a letter is prepared using Word explaining to the member that a payment has been missed, that they need to remit the missed amount, the potential for the loan to be deemed, and the cure period to resolve the issue before the loan will be deemed. This letter is sent certified mail. A notice showing an example of the tax consequences of a deemed loan is included with the letter
3. A copy of this letter is also sent to the payroll location
4. If the member fails to catch up the loan payments then a letter notifying the member that their loan has been deemed is prepared in Word and sent to the member by certified mail. A notice showing an example of the tax consequences of a deemed loan is included with the letter
5. The current balance of the loan at the time of the deem is then entered into the mainframe system on screen PE75 in order to generate a 1099R at year-end for the deemed amount
6. The loan type on the loan system is changed to D to indicate the loan has been deemed
7. If a payment is received on a loan after the deemed date a letter is prepared in Word and sent to the member explaining that they may pay off the loan but that it does not remove the deemed status of the loan
8. After a loan has been deemed, an annual letter reminding the member of their responsibility to repay the loan and the potential impact on their retirement benefits is prepared in Word and sent to the member
9. Copies of all letters and related documents for each deem are sent to imaging as well as a copy being maintained in the loans unit in an annual deem binder separated by quarter
10. A monthly report is generating listing those loans that are approaching sixty months and not yet paid in full. A loan cannot exceed 60 months under federal statue. However, exceptions are made for those loans that have received a military or sick leave deferment. The loan unit must research the loan, determine whether the loan should be deemed, and if so send a letter to the member warning that the six months is approaching and that the loan will be deemed if not paid in full within 60 months. Copies of the letter and work papers are sent to imaging.

15.3.2.2 Specific Exceptions to the Above Processing

If a missed payment is listed on the report for loans that has already received the delinquency or deem notices then a new letter is generated explaining the additional amount due during the cure period. Loans can only be deemed once; therefore no “new” deem process is started.

Some loans on the system should have been deemed in prior years but were not. These are coded as loan type G or grandfathered loans on the system.

15.3.2.3 Specific Inputs

- Missed payment report generated by posting process.

15.3.2.4 Specific Outputs

- Missed Payment Letter
- First Letter Prior to Deem Letter
- Final Deem Letter
- Payment Received After Deemed Distribution Letter
- Annual Notice After Deem
- Approaching sixty month notice.

15.3.2.5 Specific Problems Being Experienced Today

- Process is manual and very time consuming.
- There is no good method for tracking the status of the loan delinquency with the existing system.

15.3.3 Loan Closing Process

This is the process used to close loans after the final payment is received.

15.3.3.1 Current Flow

1. After the final payment is received on a loan there is often a deminimus balance remaining on the loan. Sometimes employers do not stop withholding when a loan has been paid off creating a credit balance. Monthly reports are run after payments are posted to identify deminimus and credit balances
2. For each of the deminimus balances on a loan account, the employee inquires on the loan, prints the current balance and history of payment screens, and sends them to the Loan Manager or CFO to request an adjustment if appropriate
3. For credit balances on a loan account, the employee inquires on the loan, prints the current balance and history of payment screens. They then prepare a letter to the payroll location requesting that they stop payments and refund the credit balance on the loan to the member. These are them put into a pending file waiting for the cre4dits to come through on subsequent withholding reports
4. When the credit shows on the withholding reports the credit is documented and the documents are sent to imaging. If adjustments are necessary for remaining deminimus balances they are sent to the Loan Manager or CFO for adjustment
5. For apparent adjustments, the Loan Manager reviews the documents to ensure an adjustment is appropriate. The CFO then uses the TE10 screens to make the adjustment. Screen prints are done of the current balance screen and the payment history and memo screens to document the entry
6. A separate inquiry is done to determine if the “should have paid” and “have paid” amounts in the system agree. If they do not, the loan will continue to print on the monthly reports and will not be archived by the system. If the amounts do not match, the Loan Manager or CFO must go into the loan screen and adjust them to equal amounts so that loan will close properly
7. Copies of the documents printed to document the adjustments are sent to imaging with the work papers

15.3.3.2 Specific Exceptions to the Above Processing

There are no exceptions in this process

15.3.3.3 Specific Inputs

- Various system reports

- Various system screen prints

15.3.3.4 Specific Outputs

- Work papers sent to imaging

15.3.3.5 Specific Problems Being Experienced Today

- Often you cannot make the necessary adjustments due to delays in posting. Adjustments must be held until a month is closed in order to post to the subsequent month
- Deminimus balances should be adjusted automatically
- When a loan is closed (paid in full) a report of the accounting entries during the life of the loan should be generated and sent to imaging.

15.3.4 Loan Issuance

This process covers the application and issuance of a loan.

15.3.4.1 Current Flow

1. The loan application is received by the loan unit and a paper loan file is set up. Application is reviewed to ensure it is completed in its entirety and that the employer has completed the employer acknowledgement section to verify current employment
2. An inquiry is done on the loan system to ensure that the member does not have an outstanding loan balance and if a loan was recently paid off. Members may not receive a loan of they have an outstanding balance or until 60 days after any previous loan was paid off
3. A current statement is printed from the appropriate plan system; the statement is used to determine if the member is eligible for a loan. The statement is reviewed to determine if the member meets the necessary criteria for the loan:
   a. Loan does not exceed 50% of employee accumulated contributions
   b. Member was a member of a retirement plan which grants loans
   c. Member was a member of the retirement plan and has contributions to the plan before July 1st, 2005.
   d. Member has no outstanding loan balance. (See exceptions)
   e. Member is currently employed by a covered employer and is a contributing member of the plan.
4. If the member meets all eligibility criteria, the loan is entered into the loan system which in turn generates the cover letter, the promissory note, and the amortization schedule
5. The cover letter, promissory note, and amortization schedule are mailed to them member
6. The loan is entered on the supplemental annuity payroll system (PE40) in order to request the check. The check must be dated on or before the first day of the month that the loan begins
7. A loan check is received from the Treasurer, matched to the application and to the loan system. A cover letter is prepared to be mailed on the first day of the first month of the loan with the check using a Word form letter. The check number and date are entered into the loan system
8. The signed promissory note is received from the member, checked to ensure it is signed, matched to the loan application and file copy, and added to the loan file
9. The loan check and cover letter are mailed to the member. (They may pick up the check at the CPRB office with proper identification and the completion of the in-office check pickup form by the member and loan unit employee)

10. The promissory note is faxed to the employer payroll location to begin withholding
11. The loan file is reviewed by a second member of the loan unit to ensure it is complete and all eligibility criteria are met
12. The original loan file is prepared for imaging including ordering the file, removing any staples or paper clips, taping any undersized items to a 8 ½ X 11 piece of paper, etc.
13. The prepped file is sent to imaging for scanning into the image archive.

15.3.4.2 Specific Exceptions to the Above Processing

- If the application is not properly completed it is returned to the member with a cover letter created in Word explaining what corrections are needed.
- Certain members who transferred from the TDC plan to the TRS plan were granted one time loans to purchase their 25% service credit. These loans have different eligibility criteria. All of these loans have been issued and new TDC to TRS loans are no longer being issued. However, this could be changed by an act of the legislature.

15.3.4.3 Specific Inputs

- Forms: Loan Application
- Reports: Current Member statement printed from Plan database

15.3.4.4 Specific Outputs

- Paper Files:
  - Master Loan File
- Letters:
  - Application Return For Correction letter
  - Agency Notification To Withhold Payment fax
  - Promissory Note
  - Loan Cover Letter
  - Check Cover Letter
  - Loan Amortization Schedule
  - Loan Check
  - Not Eligible For Loan letter

15.3.4.5 Specific Problems Being Experienced Today

- Occasionally the system will not allow the processing of a loan for a member who is eligible so the loan documents are prepared using Lotus and Word and the loan is manually keyed into the master file. We have been unable to determine the cause of these exceptions.
- Data for loan is entered multiple times into multiple systems.
- Step 3, manual review of eligibility, is necessary because the current system, which is supposed to determine eligibility, cannot be relied upon.

15.3.5 Loan Offset Process

The Loan Offset process is used to offset a loan at the time of retirement, death, or withdrawal or when the outstanding loan balance exceeds the member's accumulated contributions.

15.3.5.1 Current Flow

1. When a Plan has loan provisions and the Plan personnel receive a retirement or withdrawal request from the member or a notification of the death of a member they generate a loan verification form which is sent to the loans unit
2. The loans unit inquires on the loans system using the TE10 screens to determine if there is an outstanding loan. Various screen inquiries must be made to check for different types of loans including application for new loans
3. If no record of a loan is found, that is so indicated on the verification form and the form is signed and dated by the employee
4. If a loan is found then an appropriate balance is calculated using the indicated date (i.e., retirements use retirement dates, deaths use date of death, withdrawals use current date). The Pet4 screen is used to calculate the balance if the date is a current or future date. If it is a past date then the Lotus spreadsheet audit form is used to do the calculation
5. The balance due on the loan, which is the amount of the offset, is entered on the loan verification form
6. The system is also checked to determine if the member has had a deemed loan. If so, the employee must research in the imaged records to determine if the deemed distribution was for the current loan or a previous loan. This is also indicated on the loan verification form
7. If the deemed distribution was on the current loan then an additional spreadsheet is used to calculate the taxable and non-taxable portions of the offset. This information is entered onto the loan verification form
8. The form is signed and dated by the employee once all applicable items are complete. Copies are made of the supporting documents, worksheets, etc. for the Plan and Accounting
9. A second employee reviews all verification so ensure its accuracy be re-performing all steps of the process. They initial and date the verification to document their review. All loan offsets must be reviewed by the Loan Manager or CFO
10. The original verification form is sent to the Plan with their copies
11. A FIMS form is completed on an Excel spreadsheet to notify accounting of the loan offset. The FIMS form along with the appropriate copies are sent to the accounting unit
12. The loans unit work paper copies are sent to the Loan Manager and CFO to make the adjustment necessary to adjust the loan to zero on the loan system
13. The original work papers with copies of the FIMS form and verification form are sent to imaging
14. A letter is sent to the member notifying them of the dollar amount of the 1099R.

15.3.5.2 Specific Exceptions to the Above Processing

A similar process occurs when a loan exceed contributions. The loans unit identifies these loans from system reports and requests a loan verification form from the plan. A loan audit is always completed at any time a loan is believed to exceed contributions. The loan verification process described above is completed. An additional letter is prepared by the loans unit notifying the member that their loan has exceeded their contributions and that by statute they have ceased to be a member of the retirement system. A copy of this letter is sent to the Plan with the loan verification.

15.3.5.3 Specific Inputs

- Loan verification form
- Various screen prints from system

15.3.5.4 Specific Outputs

- Loan verification form
- Loan offset spreadsheet (sometimes)
- Loan audit form (sometimes)
- FIMS form
- Offset work papers
- 1099R Notification Letter

15.3.5.5 Specific Problems Being Experienced Today

- Because of the delays in the posting process the loan offsets have to be held before the adjusting entries can be made. Therefore the documents are not imaged and readily available and can get lost on someone's desk.
- Because of the complex spreadsheets used in calculating the loan balance and loan offsets, errors occur frequently and work must be redone.

15.3.6 Loan Payoff Letters

This is the process for generating a payoff balance on a loan.

15.3.6.1 Current Flow

1. A call is received from a member requesting a balance on their loan. Member is informed that balance cannot be given over the phone but will be mailed. Demographic information is requested from the caller to identify the member and loan (usually SSN)
2. Loan inquiry is done in the system to determine the last payment posted
3. Member is asked whether other payments have been withheld or made and they are noted. Member is asked what month he would like a payoff for. Call is ended
4. Loan is pulled up on PET4 Screen and the month and year of payoff are entered as well as any payments not posted. If multiple months payoffs are requested then this process must be done separately for each month
5. The system generates a payoff letter with two copies, one only the last four digits of the SSN to mail and one with the full SSN to image
6. The mailed copy of the payoff letter is stuffed in an envelope and mailed. The Image copy is sent to imaging.

15.3.6.2 Specific Exceptions to the Above Processing

- If member would like us to fax the payoff letter they must fax us a written request to fax the letter.
- If address provided by the caller is different from the address on the loan system then a change of address form is mailed with the letter.

15.3.6.3 Specific Inputs

- Telephone call from member with a loan

15.3.6.4 Specific Outputs

- Payoff Letter

15.3.6.5 Specific Problems Being Experienced Today

A member often does not know if the employer has withheld recent payments. Therefore, the loan payoff amount may not be correct. More timely posting would eliminate this issue.

15.3.7 Monthly Loan Posting

Below we document the process for receiving and posting loan payments.

15.3.7.1 Current Flow

1. Checks are received by the Mailroom, sorted, and delivered to the loans unit
2. The loans unit sorts the checks among employer payments, payments of amounts withhold by their employers, and personal payments from loan recipients
3. The employer payments are matched against the reports to which they are attached to ensure that the amounts remitted agree to the amounts reported. Any that do not agree cannot be deposited
4. A RESA A report is run on the mainframe system. This prints a report of the data file sent by that employer to ensure it matches the paper report submitted. Any that do not agree cannot be deposited
5. For personal payments an inquiry is made on the loan system to ensure that personal payment will not result in an overpayment
6. Both types of payments are entered into a mainframe tracking system (PE60) which generates a summary for the deposit. The TSO is used to complete a "FIMS form" on Excel which provides the accounting breakout for the deposit. The FIMS Form is emailed to the accounting unit where a deposit is created on WVFIMS (statewide accounting system). The deposit number is emailed from the accounting unit back to the depositor. The depositor prints the FIMS coversheet from WVFIMS
7. The depositor endorses the checks with a stamp, matches them with the deposit, makes copies of all checks and documents, and puts the original in an envelope for the mail runner to take to the State Treasurer's Office (STO)
8. After all employer reports for a month for a given plan are received, matched to the RESA A, and deposited, then the monthly posting process can begin. This is usually a month in arrears
9. The mainframe processes are ran for each county called RESA B & C. Each employer must be checked as the RESAs are generated to ensure that the data uploaded correctly
10. Personal payments are keyed into the mainframe posting system. A report is run and control totals matched to ensure all are keyed correctly
11. Using a series of commands from a mainframe C list, a series of mainframe jobs are run to post the uploaded data, calculate interest, remove completed loans from the master file, and generally update the loans system
12. A series of monthly reports are run to documents the monthly posting, determine deminimus balances, identify credits, identify missed payments, etc. These reports arte "worked" monthly to resolve these issues. See processes for Loan Payoff and Loan Delinquency.

15.3.7.2 Specific Exceptions to the Above Processing

Often data does not upload properly and employer payments must be manually keyed.

15.3.7.3 Specific Inputs

- Checks: Payments from Employers

- Forms: Loan Payments Remittance Form
- Data file:

RESA A data from WVEIS (state school accounting system)
EPICS data File EPICS (state payroll system)

15.3.7.4 Specific Outputs

- Reports printed on demand:
    - Missed payment report
    - Report of payments due by employer
    - Detailed report of all transactions for a selected loan
- Monthly reports:
    - Report of payments by county for the month
    - Report of loan balances by county
    - Report of loan balances by member
    - Deminimus balance report
    - Detailed report of all transactions for each loan that has paid out during the month with a page break between each loan
- Quarterly reports:
    - Missed payment Report
    - Deemed loan report
- Annual Reports
    - Report of loan balances outstanding by employee and by type
- Generally all reports must have loan counts and totals

15.3.7.5 Specific Problems Being Experienced Today

- System losses data during the posting process and not all payments post.
- Data file will not always upload properly and payments have to be manually keyed.
- System glitches and loans get “lost” so that they do not show on any reports or inquiries.
- In Summary, system is a POS.

15.4 Annuity Payroll Processes

There are nine accounting processes documented in the sections that follow:

- Direct Deposit Processing
- Inactive Pensioner / Beneficiary Review
- Income Verification
- Monthly Pension Annuity Payroll
- Pension Maintenance
- Re-deposits for Paper Checks
- Stop Payment and Re-mailing of Checks
- Supplemental Pension Annuity Payrolls
- Third Party Maintenance

15.4.1 Direct Deposit Processing

Below we describe the direct deposit processing.

15.4.1.1 Current Flow

1. Forms are received by mail or thru the new retiree process
2. All forms are reviewed for correctness and returned if further info is needed. After forms are reviewed, copies are made of the form and voided check for imaging. PE80 is also checked to be sure new retirees have been added and make sure the retiree's address is correct
3. The name and social security number is keyed from each application to a spreadsheet for new direct deposit. A TSO job is run to transfer the spreadsheet to PE80. This generates a letter to the retiree
4. Forms are then sent to the Auditor's Office for processing. The AO maintains their direct deposit system
5. If a retiree needs to change their account or bank info, then a form is mailed to the retiree for completion and returned to our office. These forms are reviewed for correctness and copies are made for imaging. Forms are then sent to the Auditor's Office for processing
6. If a retiree request cancelation of direct deposit, they either complete a request form or mail a letter of request. These are then submitted to management for approval or denial. A letter is mailed to the retiree notifying them of the decision. If approved the info is given to appropriate staff for removal from direct deposit
7. At any time the net amount changes, a letter is mailed to the retiree notifying them of the change and new amount.

15.4.1.2 Specific Exceptions to the Above Processing

Handled on a case by case basis

15.4.1.3 Specific Inputs

- Forms:
  - Direct deposit adds
  - Direct deposit changes
  - Requests to cancel direct deposit

15.4.1.4 Specific Outputs

- Letters:
  - New retiree notification of beginning of direct deposit
  - Approval/denial of cancel direct deposit
  - Change of money amount

15.4.1.5 Specific Problems Being Experienced Today

None

15.4.2 Inactive Pensioner / Beneficiary Review

This process covers procedures for locating missing retirees or beneficiaries.

15.4.2.1 Current Flow

1. Undeliverable checks are returned to the WV Treasurer's Office and info is maintained in their Treasury Online Payment System (TOPS)
2. When a retiree calls to notify our office that a check has not been received we can access the TOPS system to have the check remailed. If the check has not been returned a stop payment is requested thru the TOPS system. When a replacement check is mailed our office is notified via email.
3. If several months' checks have been returned, we can access Lexis/Nexis Accurint. This system may indicate if the retiree is deceased or if they have moved. If they have moved at a letter is mailed asking them to complete a change of address form and the checks are then released for remailing. If necessary a second certified letter is mailed. If they are shown as deceased on Accurint the plan personnel are notified so that they can take appropriate action
4. If after six months there is no response the checks are redeposited and removed from PE80. A memo is also on the file noting when they were removed if later located. This info is also imaged. If located, a check is ordered to pay for the months due
5. The same process is used for EFT returns of accounts closed. These are handled on a case by case basis as necessary.

15.4.2.2 Specific Exceptions to the Above Processing

None

15.4.2.3 Specific Inputs

- Reports from the TOPS system for returned checks
- Phone calls to report check not received
- Letter from retiree to report check not received.

15.4.2.4 Specific Outputs

- Letter to notify retiree that several months checks have been returned
- Forms: Changes of address

15.4.2.5 Specific Problems Being Experienced Today

Despite the above process, WVCPRB cannot locate some of its retirees.

15.4.3 Income Verification

The material below documents the process for the verifications of monthly pension amounts.

15.4.3.1 Current Flow

1. Requests are received either by phone call, fax, or mail from check recipients or their representatives (e.g., Powers of Attorney, guardians), housing authorities, WV Department of Health and Human Resources (DHHR), financial institutions, etc.
2. All verification of income letters are mailed to the address on file (PE80 screen) or to the new address after a change of address form has been processed. All requests to have a verification of income letter faxed or mailed to a 3rd party must have a signed and dated written request from the check recipient or their representative and must state the fax number or 3rd party address. If requests are received from any other 3rd party it must also contain a signed and dated release for income information

3. From the PE80 screen, enter option 16, the social security number, record indicator (P1, T1, etc) and the printer ID
4. On the selected printer, the system generates two copies of a verification form letter. The first copy has only the last four digits of the social security number and is mailed or faxed to the indicated address or fax number (as described above). The second copy which includes the full social security number is sent to imaging department.
5. If requests for verifications to be faxed or mailed to a 3rd party are not accompanied by a release from the recipient, the release is requested and letter is mailed upon receipt of the release.
6. In some instances the 3rd party requesting income verification also requests a guarantee of the annuity. In those instances, a letter is generated

15.4.3.2 Specific Exceptions to the Above Processing

None

15.4.3.3 Specific Inputs

- Letter or phone call: Request for income verification

15.4.3.4 Specific Outputs

- Letter: Income verification
- Letter: Annuity Guarantee

15.4.3.5 Specific Problems Being Experienced Today

None

15.4.4 Monthly Pension Annuity Payroll

This process covers the monthly pension annuity payrolls.

15.4.4.1 Current Flow

1. After all monthly pension maintenance is completed and each gross and deduction field is balanced according to deadlines set by the WV State Auditor's office, the WV State Treasurer's office, and the WVCPRB Accounting Manager, mainframe jobs are submitted to process the monthly pension annuity payroll
2. These TSO mainframe jobs are submitted according to a separate set of instructions (Job Submission Instructions – Annuity Payroll) located in the monthly pension processing folder
3. After processing and check printing, paper checks are returned to WVCPRB. All deduction checks are pulled for each account and necessary pension checks are pulled for change of addresses received after the cut-off and for any deaths reported after the cut-off
4. The pulled checks are manually addressed and stuffed – if there is a valid address on file. The deduction checks are mailed along with a report (per check) listing the name, the last four digits of the SSN and the deduction itemization
5. The remaining paper checks are sent to an outside vendor, JSI, for off-site pre-sorting and prepared to be mailed. The WVCPRB runner picks paper checks up from JSI and delivers them to the post office for mailing on the 25th unless a weekend or holiday and in that case it would be the working day prior. In December, the checks are delivered to the post office for mailing on the 18th unless a weekend or holiday, in which case it would be the working day prior.

6. Direct deposit transactions are processed by the State Treasurer's Office on the last business day before the 25th of the month. In December, the transactions are processed by the 18th unless a weekend or holiday, in which case it would be the working day prior.
7. A report of the annuity payroll is sent directly to imaging for future reference. This is the only history of annuity payments we have.

15.4.4.2 Specific Exceptions to the Above Processing

Any exceptions are on a case-by-case basis.

15.4.4.3 Specific Inputs

See monthly pension maintenance (Section 15.4.5)

15.4.4.4 Specific Outputs

- FIMS coversheets
- FIMS account numbers totals
- Various reports
- Paper checks
- Deduction checks
- PEZBOOK reports in imaging system.

15.4.4.5 Specific Problems Being Experienced Today

There is no annuity history retained on system.

15.4.5 Pension Maintenance

Below we discuss the monthly pension maintenance process.

15.4.5.1 Current Flow

1. Forms are requested and received or letters are received to request changes in address, deduction amounts, tax status changes, PSOs, changing gross amount thru QDROs, disability reductions at age 65, certain life 10 year option for beneficiaries to be removed, new retirees are added and deceased recipients removed, disability reductions at age 65, etc. These are keyed into the mainframe payment system (PE80). Control totals are maintained and balanced
2. New retiree data entry information to be added is pulled from the retiree folder after the first retirement supplemental check is processed. These are also keyed into the mainframe payment system (PE80). Control totals are maintained and balanced
3. Death Clerks for each plan notify the annuity payroll section via screen prints to remove deceased recipients; the date of death is noted on the screen print and also entered on PE80 when coded as deceased. These are keyed into the mainframe payment system (PE80). Control totals are maintained and balanced
4. Appropriate plan personnel notify the annuity payroll section of any needed PSO coding for PE80
5. Information for changes for gross amount adjustments and QDRO information is received from the retirement advisors for each plan
6. Copies of all changes except tax forms, PSO forms, and changes of address are kept in the monthly work file. All fields such as gross, deductions, etc., are balanced before processing the monthly annuity payroll

7. A series of mainframe jobs are run to generate monthly annuity payroll files. See Monthly Pension Annuity Payroll (Section 15.4.4).

15.4.5.2 Specific Exceptions to the Above Processing

Any exceptions are on a case-by-case basis.

15.4.5.3 Specific Inputs

- Letters, forms or phone calls requesting forms or changes
- Data entry input sheets for new retirees
- Screen prints for deceased to be removed
- PSO forms
- QDRO information
- Adjustment sheets prepared by the plan retirement advisors, etc.
- Reports of disabilities reaching age 65, certain life 10 year options expiring, etc.

15.4.5.4 Specific Outputs

- Changes are made on PE80 and balanced before the monthly annuity payroll processing deadline
- Summary report of changes is stored electronically for future reference and audit.

15.4.5.5 Specific Problems Being Experienced Today

Any problems are on a case-by-case basis.

15.4.6 Re-deposits for Paper Checks

This process description covers re-deposits of pension paper checks.

15.4.6.1 Current Flow

1. Returned checks are reviewed and for each it is determined if a re-deposit is necessary
2. An Excel spreadsheet is prepared for each check by account number and attached in an email to the Accounting section
3. The Accounting section enters the information into the FIMS system and informs the preparer via email
4. The FIMS coversheet is printed, attached to the check, and sent to the WV Treasurer's Office. The agency copy is attached to a copy of the check and a copy of the signed spreadsheet; copies are also made for the Accounting section
5. Copies are also given to necessary plan personnel for adjustment
6. The original documents are sent to imaging to be scanned into the retirement file.

15.4.6.2 Specific Exceptions to the Above Processing

Not all checks returned are for redeposit; some are returned for bad addresses, deceased, etc.

15.4.6.3 Specific Inputs

- Returned checks found to need re-deposit

15.4.6.4 Specific Outputs

- FIMS cover sheets for the specific D#
- The FIMS agency portion is retained and copies are made for the necessary plan personnel.

15.4.6.5 Specific Problems Being Experienced Today

None

15.4.7 Stop Payment and Re-mailing of Checks

This process covers the stop-payment of pension checks and the re-mailing of paper check.

15.4.7.1 Current Flow

1. Normally, a letter or phone call is received from a retiree stating they have not received a paper check
2. Annuity payroll staff logs onto TOPS to see if the check has been returned. If so and if there is a new address for the retiree (a change that has not been initiated by the receipt of an acceptable request for a change of address), a change of address form is mailed with a note on the form that the check has been returned and will be re-mailed upon receipt of an acceptable request for change of address (typically a form, but a letter containing the name, SSN, old address, new address, and phone number is also acceptable)
3. When the change of address form is received, the new address is entered into TOPS and the check released through TOPS to be re-mailed. If the address has not changed and the check has been returned, WVCPRB releases the check to the original address
4. Screen prints from the TOPS system are made for imaging.
5. If the check has not been returned after sufficient mailing time, the stop payment option is completed thru the TOPS system and screen prints are retained for imaging. The preparer is notified by email that a stop payment is in process
6. Once the stop payment is completed at the Treasurer's Office, the preparer will be notified by email. Copies of the email are made for imaging and the Accounting section

15.4.7.2 Specific Exceptions to the Above Processing

If checks are returned and the retiree cannot be located thru Lexis/Nexis, the check is held for up to six months after which time the retiree may be removed from the annuity payroll. Checks are stale dated after six months and may require further actions.

15.4.7.3 Specific Inputs

- A letter or phone call is received from retiree

15.4.7.4 Specific Outputs

- If necessary, certified letters are mailed to the last known address notifying the retiree that he or she will be removed from the annuity payroll if WVCPRB is not contacted by a certain date
- Released checks are mailed directly from the Treasurer's Office.

15.4.7.5 Specific Problems Being Experienced Today

As a precaution, CPRB also emails the contact person in the Treasurer's Office advising that the check needs to be re-mailed. The TOPS system should automatically do this but problems have occurred.

15.4.8 Supplemental Pension Annuity Payrolls

This process description covers the pension weekly supplemental annuity payrolls.

15.4.8.1 Current Flow

1. Files are received on the cut-off date as per schedule adjusted to adhere to dates set by the WV State Auditor's Office/WV State Treasurer's Office. These are files for new retirees that will be paid for a period from their effective date of retirement thru the current month. Also included are any adjustments and files for deceased retirees that have amounts due beneficiaries or estates.
2. Direct deposit information is pulled from the file to be sent to the WV State Treasurer's Office and a data entry add sheet is pulled and the federal/state tax info is written and retained by annuity payroll section to be added with the current month pension maintenance.
3. Files are checked for federal/WV state income tax withholdings and calculations and for any future miscellaneous deductions.
4. A spreadsheet is prepared listing the effective date of retirement and the current month for calculation of payment and deduction amounts.
5. Information from the spreadsheet is keyed to PE40; account, object code, record #, SS#, name, gross amount, federal and state withholding amounts, and the effective date of retirement is noted in the memo field. If payment is for a beneficiary or estate, these amounts are calculated on a case-by-case basis depending on the date of death, option chosen by the retiree, whether the payment is due a beneficiary or estate and if it would possibly be a final payment due or a lump sum of unpaid contributions and interest.
6. If there are any federal or state tax recoveries, these amounts may be recovered thru a 9 record on the supplemental for current year only. Any recoveries cannot exceed the amount of total deductions for federal or state. If recoveries are for any prior calendar years, then a copy of the recovery sheet is given to the Accounting Manager for recovery by amending annual tax returns for the appropriate year.
7. Reports listing each payment for the appropriate account are printed and the gross, federal and state tax fields are balanced.
8. After each account number is balanced the supplemental is processed via TSO mainframe jobs and the file is transferred electronically to the WV State Auditor's/WV State Treasurer's Office. Paper checks are processed and printed thru their offices and returned to CPRB to be mailed along with a letter by the date of the check as per schedule. Specific instructions are located in the supplemental folder.
9. After balancing is completed, copies of the supplements for each account are scanned to a shared drive. When the checks are received, the warrant # is noted for each and this copy is given to the appropriate plan personnel for YTD adjustment postings to the year-to-date file in order to produce 1099Rs at yearend.

15.4.8.2 Specific Exceptions to the Above Processing

Any exceptions are case by case basis.

15.4.8.3 Specific Inputs

- Completed files from Retirement Advisors and death clerks
- Federal and/or WV State tax withholding forms
- Forms for any miscellaneous deductions that may be authorized
- Any necessary tax recoveries.

15.4.8.4 Specific Outputs

- Printouts:
  - Supplementals
  - FIMS coversheets
  - FIMS account totals

15.4.8.5 Specific Problems Being Experienced Today

None

15.4.9 Third Party Maintenance

This process covers the maintenance of third party payees.

15.4.9.1 Current Flow

1. Information is received from the Death Clerks noting if the estate of a beneficiary needs to be paid and for what month(s)
2. Checks are ordered via weekly supplement annuity payrolls in the amounts indicated by the death clerks using the mainframe supplemental annuity payroll process (PE40). When the supplemental check is returned to WVCPRB's office, a letter is prepared for the estate administrator or the beneficiary. The letter and check are mailed to the payee and a copy is retained for the files
3. Plan personnel enter the supplemental payment into the history records on the annuity payroll system so that a 1099R will be generated at year end
4. Any necessary beneficiaries that need to be added to the annuity payroll are indicated by the death clerks. A copy of the screen print is made, the gross and prior increases are recalculated by payroll staff if necessary, and a new record is added for the beneficiary in the benefit payment system
5. If the beneficiary is receiving a lump sum check for a remaining contribution balance and elects a roll-over the check is made payable to the financial institution and mailed to the beneficiary along with a letter instructing them to forward it to the indicated financial institution. If the beneficiary is receiving a lump sum check for a remaining contribution balance, the check is made payable to the beneficiary and mailed with a letter
6. All lump sums of remaining balances require a spreadsheet to be completed; this is used to calculate the gross amount and federal tax withholding. This spreadsheet is used to process adjustments by the necessary plan personnel.

15.4.9.2 Specific Exceptions to the Above Processing

None

15.4.9.3 Specific Inputs

- Letter or phone call: Request for income verification

15.4.9.4 Specific Outputs

- Letter: Explanation of payment to beneficiary or estate

15.4.9.5 Specific Problems Being Experienced Today

None

EXH 16 VENDOR CLIENT REFERENCE FORM

Form 1. Vendor Client Reference Form

WEST VIRGINIA CONSOLIDATED PUBLIC RETIREMENT BOARD PENSION ADMINISTRATION SOLUTION PROJECT – VENDOR CLIENT REFERENCE			
Reference #:	**Vendor Name:**		**Project Name:**
Client:		**Client Address:**	
Type of Organization:			
Client Phone:			
Contact Name:		**Contact Address:**	
Contact Title:			
Contact Phone:		**Contact Email Address:**	
Start Date:	**End Date:**	**Initial Project Cost:**	**Final Project Cost:**
Hardware Configuration:		**Description of Application:**	
Project Summary (business problem, scope, approach, resources applied):			
Major Subcontractors Supporting the Referenced Project – **Subcontractors:**		**Roles:**	
Similarity to WVCPRB Project:			
List all vendor staff members proposed to WVCPRB who also supported the referenced project: **Staff Member Name:**		**Proposed Role for WVCPRB:**	**Role on Referenced Project:**

EXH 17 VENDOR STAFF EXPERIENCE SUMMARY FORM

Form 2 Vendor Staff Experience Summary Form

WEST VIRGINIA CONSOLIDATED PUBLIC RETIREMENT BOARD PENSION ADMINISTRATION SOLUTION PROJECT – STAFF EXPERIENCE SUMMARY		
Staff Member Name:		
Proposed Role on WVCPRB Project:		
Number of years of professional experience – **Total:**	**Retirement system:**	**In role proposed for WVCPRB project:**
Education (indicate institutions attended and degrees obtained):		

Professional Reference #1		
Client Name and Address:		**Project Title:**
		Staff Member's Role on Project:
Contact Name:		**Description of Services Provided:**
Contact Title:		
Contact Phone: **Contact E-mail:**		
Start Date:	**End Date:**	

Professional Reference #2		
Client Name and Address:		**Project Title:**
		Staff Member's Role on Project:
Contact Name:		**Description of Services Provided:**
Contact Title:		
Contact Phone: **Contact E-mail:**		
Start Date:	**End Date:**	

Professional Reference #3		
Client Name and Address:		**Project Title:**
		Staff Member's Role on Project:
Contact Name:		**Description of Services Provided:**
Contact Title:		
Contact Phone: **Contact E-mail:**		
Start Date:	**End Date:**	

EXH 18 BID SUMMARY

Form 3 Bid Summary

Vendor's Fixed Price Cost Proposal

Vendor: ____

Project Element	Year 1	Year 2	Year 3	Warranty Period	Out Year Support Period	Totals
Functional Project Elements						
Hardware	$0.00					$0.00
Commodity Software	$0.00					$0.00
Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LOB Application License Fee	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LOB Application Source Code (WV specific)	$0.00	$0.00	$0.00	$0.00		$0.00
TOTAL - Functional	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Project Element	Year 1	Year 2	Year 3	Warranty Period	Out Year Support Period	Totals
Optional Project Elements (through implementation and warranty period)						
Option 1 – Hardware Procurement						$0.00
Option 2 – Commodity Software Procurement						$0.00
Option 3 – LOB Application Source Code (Base)						
Option 4 – Data Cleansing	$0.00	$0.00	$0.00	$0.00		$0.00
Option 5 – Vendor Delivery of Employer Training	$0.00	$0.00	$0.00	$0.00		$0.00
Option 6 – Replace ApplicationXtender Imaging	$0.00	$0.00	$0.00	$0.00		$0.00
Option 7 – Deferred Retirement Option Plan						
TOTAL – Options	$0.00	$0.00	$0.00	$0.00		$0.00

GRAND TOTAL - FUNCTIONAL + OPTIONS	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Incremental Costs		
Script editing		$0.00
TBS		$0.00
TBS		$0.00
TBS		$0.00
TBS		$0.00
TBS		$0.00
TBS		$0.00
TBS		$0.00
TBS		$0.00
TBS		$0.00

EXH 19 SCHEDULE 1 - HARDWARE

West Virginia Consolidated Public Retirement Board - Schedule 1
Hardware Costs for Functional Project Elements
Vendor's Firm Fixed-Price Cost Proposal

(The vendor should replicate this table as necessary to account for all components.)

1	2	3	4	5	6	7
ITEM NO	**QTY**	**MANUFACTURER**	**MODEL**	**DESCRIPTION**	**UNIT COST**	**TOTAL**
						$0
						$0
						$0
						$0
						$0
						$0
						$0
						$0
						$0
						$0
						$0
						$0
						$0
Total						**$0**

#	DESCRIPTION
1	Sequential item number
2	Quantity - how many are required
3	Who the manufacturer is
4	Specific model number
5	Item description
6	Cost of 1 unit (including all ancillary charges for freight, insurance while in transit, etc.)

EXH 20 SCHEDULE 2 – COMMODITY SOFTWARE

West Virginia Consolidated Public Retirement Board - Schedule 2
Commodity Software Costs for Functional Project Elements
Vendor's Firm Fixed-Price Cost Proposal

(The Vendor should replicate this table as necessary to account for all components.)

1	*2*	*3*	*4*	*5*	*6*	*7*
ITEM NO	**# OF COPIES**	**MANUFACTURER**	**MODEL**	**DESCRIPTION**	**UNIT COST**	**TOTAL**
						$0
						$0
						$0
						$0
						$0
						$0
						$0
						$0
						$0
						$0
						$0
						$0
						$0
Total						**$0**

#	DESCRIPTION
1	Sequential item number
2	# of copies / licenses required
3	Who the manufacturer is
4	Specific model number
5	Item description
6	Estimated cost of 1 copy / license (including all ancillary charges for freight, insurance while in transit, etc.)

EXH 21 SCHEDULE 3 – SERVICES (FUNCTIONAL PROJECT ELEMENTS)

West Virginia Consolidated Public Retirement Board - Schedule 3
Vendor's Firm Fixed Price Cost Proposal for Functional Project Elements

Service Related and Miscellaneous Costs and Fees

NOTE: All hourly rates quoted must be fully "loaded" to capture all direct and overhead expenses, travel, per diem, and any other travel-related expenses.

Cost Element	Year 1			Year 2			Year 3			Warranty / Post Warranty Period			Total Hours	Total Cost
	$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total		
Requirements Analysis														
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Subtotal		0.00	$0.00		0.00	$0.00		0.00	$0.00				0.00	$0.00
Software Modifications Development														
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Subtotal		0.00	$0.00		0.00	$0.00		0.00	$0.00				0.00	$0.00
Hardware and Commodity Software Installation and Configuration														
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Subtotal		0.00	$0.00		0.00	$0.00		0.00	$0.00				0.00	$0.00
Integration														
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Subtotal		0.00	$0.00		0.00	$0.00		0.00	$0.00				0.00	$0.00

Conversion and Bridging												
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Subtotal		0.00	$0.00		0.00	$0.00		0.00	$0.00		0.00	$0.00
Training												
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
WVCPRB Travel												$0.00
Subtotal		0.00	$0.00		0.00	$0.00		0.00	$0.00		$0.00	$0.00
Testing												
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Subtotal		0.00	$0.00		0.00	$0.00		0.00	$0.00		0.00	$0.00
Document Preparation												
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Subtotal		0.00	$0.00		0.00	$0.00		0.00	$0.00		0.00	$0.00
Project Management												
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Position:			$0.00			$0.00			$0.00		0.00	$0.00
Subtotal		0.00	$0.00		0.00	$0.00		0.00	$0.00		0.00	$0.00

LOB Application Software Warranty for 12 Months after Final Acceptance (Maintenance and Support)														
Position:												$0.00	0.00	$0.00
Position:												$0.00	0.00	$0.00
Position:												$0.00	0.00	$0.00
Position:												$0.00	0.00	$0.00
Subtotal											0.00	$0.00	0.00	$0.00
One Year of Post Warranty IT Support														
Position:												$0.00	0.00	$0.00
Position:												$0.00	0.00	$0.00
Position:												$0.00	0.00	$0.00
Position:												$0.00	0.00	$0.00
Subtotal											0.00	$0.00	0.00	$0.00
One Year of Post Warranty Operations Support														
Position:												$0.00	0.00	$0.00
Position:												$0.00	0.00	$0.00
Position:												$0.00	0.00	$0.00
Position:												$0.00	0.00	$0.00
Subtotal											0.00	$0.00	0.00	$0.00
Other Support Services														
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Position:			$0.00			$0.00			$0.00				0.00	$0.00
Subtotal		0.00	$0.00		0.00	$0.00		0.00	$0.00				0.00	$0.00
Services Total		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00
Other Costs														
LOB Application License Fee			$0.00			$0.00			$0.00			$0.00		$0.00
Source Code			$0.00			$0.00			$0.00			$0.00		$0.00
GRAND TOTAL			0.00			0.00			0.00			0.00		$0.00

Script editing	$0.00
TBS	$0.00
TBS	$0.00
TBS	$0.00
TBS	$0.00

EXH 22 SCEHDULE 3A – OUT YEAR SUPPORT

West Virginia Consolidated Public Retirement Board - Schedule 3A
Vendor's Firm Fixed Price Cost Proposal for Out Year Support

Service Related and Miscellaneous Costs and Fees

NOTE: All hourly rates quoted must be fully "loaded" to capture all direct and overhead expenses, travel, per diem, and any other travel-related expenses.

Cost Element	Year 1			Year 2			Year 3			Year 4			Year 5			Years 1 - 5 Totals	
	$/hr			$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total	Hours	Cost
Post Warranty IT Support																	
Position:	$0.00			$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Position:	$0.00			$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Position:	$0.00			$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Position:	$0.00			$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Subtotals					-	$0.00		-	$0.00		-	$0.00		-	$0.00	-	$0.00
Post Warranty Operations Support																	
Position:	$0.00			$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Position:	$0.00			$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Position:	$0.00			$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Position:	$0.00			$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Subtotals					-	$0.00		-	$0.00		-	$0.00		-	$0.00	-	$0.00
Services - Yearly Totals						$0.00			$0.00			$0.00			$0.00	-	$0.00
Other Costs																	
LOB Application License Fee			$0.00			$0.00			$0.00			$0.00			$0.00		$0.00

Cost Element	Year 6			Year 7			Year 8			Year 9			Year 10			Years 6 - 10 Totals	
	$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total	Hours	Cost
Post Warranty IT Support																	
Position:	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Position:	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Position:	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Position:	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Subtotals		-	$0.00		-	$0.00		-	$0.00		-	$0.00		-	$0.00	-	$0.00
Post Warranty Operations Support																	
Position:	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Position:	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Position:	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00
Position:	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	$0.00		$0.00	-	$0.00

Subtotals		-	$0.00		-	$0.00		-	$0.00		-	$0.00		-	$0.00	-	$0.00
Services - Yearly Totals			$0.00			$0.00			$0.00			$0.00			$0.00	-	$0.00
Other Costs																	
LOB Application License Fee			$0.00			$0.00			$0.00			$0.00			$0.00		$0.00
GRAND TOTALS																	
Services																-	$0.00
LOB Application License Fee																	$0.00

EXH 23 SCHEDULE 4 – OPTION 4

West Virginia Consolidated Public Retirement Board - Schedule 4
Option 4 - Data Cleansing

Vendor's Firm Fixed Price Cost Proposal

NOTE: All hourly rates quoted must be fully "loaded" to capture all reimbursable travel-related expenses.

Cost Element	Year 1 Cost			Year 2 Cost			Year 3 Cost			Warranty Period			Total Hours	Total Cost
	$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total		
Services														
Position:			$0			$0			$0			$0	0	$0
Position:			$0			$0			$0			$0	0	$0
Position:			$0			$0			$0			$0	0	$0
Subtotal		0	$0		0	$0		0	$0		0	$0	0	$0
Additional Hardware (if any)														
														$0
														$0
Subtotal			$0			$0			$0			$0		$0
Additional Commodity Software (if any)														
														$0
														$0
Subtotal			$0			$0			$0			$0		$0
Miscellaneous Costs (if any)														
														$0
														$0
														$0
Subtotal			$0			$0			$0			$0		$0
GRAND TOTALS		0	$0		0	$0		0	$0		$0	$0	0	$0

EXH 24 SCHEDULE 5 – OPTION 5

West Virginia Consolidated Public Retirement Board - Schedule 5
Option 5 – Vendor Delivery of Employer Training

Vendor's Firm Fixed Price Cost Proposal

NOTE: All hourly rates quoted must be fully "loaded" to capture all reimbursable travel-related expenses.

Cost Element	Year 1 Cost			Year 2 Cost			Year 3 Cost			Warranty Period			Total Hours	Total Cost
	$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total		
Services														
Position:			$0			$0			$0			$0	0	$0
Position:			$0			$0			$0			$0	0	$0
Position:			$0			$0			$0			$0	0	$0
Subtotal		0	$0		0	$0		0	$0		0	$0	0	$0
Additional Hardware (if any)														
														$0
														$0
Subtotal			$0			$0			$0			$0		$0
Additional Commodity Software (if any)														
														$0
														$0
Subtotal			$0			$0			$0			$0		$0
Miscellaneous Costs (if any)														
														$0
														$0
														$0
Subtotal			$0			$0			$0			$0		$0
GRAND TOTALS		0	$0		0	$0		0	$0		$0	$0	0	$0

EXH 25 SCHEDULE 6 – OPTION 6

West Virginia Consolidated Public Retirement Board - Schedule 6
Option 6 – Vendor Replacement of Existing Imaging System

Vendor's Firm Fixed Price Cost Proposal

NOTE: All hourly rates quoted must be fully "loaded" to capture all reimbursable travel-related expenses.

Cost Element	Year 1 Cost			Year 2 Cost			Year 3 Cost			Warranty Period			Total Hours	Total Cost
	$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total	$/hr	Hours	Total		
Services														
Position:			$0			$0			$0			$0	0	$0
Position:			$0			$0			$0			$0	0	$0
Position:			$0			$0			$0			$0	0	$0
Subtotal		0	$0		0	$0		0	$0		0	$0	0	$0
Additional Hardware (if any)														
														$0
														$0
Subtotal			$0			$0			$0			$0		$0
Additional Commodity Software (if any)														
														$0
														$0
Subtotal			$0			$0			$0			$0		$0
Miscellaneous Costs (if any)														
														$0
														$0
														$0
Subtotal			$0			$0			$0			$0		$0
GRAND TOTALS		0	$0		0	$0		0	$0		$0	$0	0	$0

EXH 26 SCHEDULE 7 – COST BY PHASE

West Virginia Consolidated Public Retirement Board - Schedule 7

Vendor's Service Cost by Project Phase
Assume Functional Project Elements Only
Listed Are Preliminary Project Phases Defined in RFP - Vendor Should Add Functional Rollout Phases as Appropriate

Project Phase	Cost
Phase 1: Detailed Work Plan	$0
Phase 2: Detailed requirements document, a revised detailed work plan, Development Methodology Overview – End User document, etc.	$0
Phase 3: Infrastructure installation and configuration	$0
Phase 4a: ______________________________	$0
Phase 4b: ______________________________	$0
Phase 4c: ______________________________	$0
Phase 5: ______________________________	$0
Phase 6: ______________________________	$0
	$0
	$0
	$0
	$0
	$0
Total	**$0**