

**REVISED CHART OF ACCOUNTS  
FOR LEAS IN THE STATE OF WEST VIRGINIA  
EFFECTIVE JULY 1, 2017**

Following is a summary of the changes made in the revised Chart of Accounts, effective July 1, 2017:

**Fund Codes:** All 7X Special Revenue Fund – American Recovery and Reinvestment Act (ARRA) of 2009 funds have been removed.

**Project Codes:**

The following project codes were added:

<b>35Y</b>	<b>Secure Rural Schools (National Forest)</b>	Added code
<b>38Y7X</b>	<b>Impact Aid Section 7003 Payments</b>	Added code
<b>42Y</b>	<b>Student Support and Academic Enrichment (Title IV, Part A)</b>	Added code

The following project codes were removed:

<b>81Y</b>	<b>Workforce Investment Act – Economic Disadvantaged</b>	
	81Y1X Region 1	Removed code
	81Y2X Region 2	Removed code
	81Y3X Region 3	Removed code
	81Y4X Region 4	Removed code
	81Y5X Region 5	Removed code
	81Y6X Region 6	Removed code
	81Y7X Region 7	Removed code
	81Y8X Statewide	Removed code
<b>85Y</b>	<b>Workforce Investment Act – Dislocated Workers</b>	
	85Y1X Region 1	Removed code
	85Y2X Region 2	Removed code
	85Y3X Region 3	Removed code
	85Y4X Region 4	Removed code
	85Y5X Region 5	Removed code
	85Y6X Region 6	Removed code
	85Y7X Region 7	Removed code
	85Y8X Statewide	Removed code
<b>86Y</b>	<b>Workforce Investment Act – Youth</b>	
	86Y1X Region 1	Removed code
	86Y2X Region 2	Removed code
	86Y3X Region 3	Removed code
	86Y4X Region 4	Removed code
	86Y5X Region 5	Removed code
	86Y6X Region 6	Removed code
	86Y7X Region 7	Removed code

## Revenue Codes:

### 0198 Miscellaneous Local Source

01989 *Other* – Other miscellaneous revenue received from local sources which cannot be classified above. This includes services provided to individuals. Other examples could include food rebates, coupon refunding, and sales of materials.

Modified description to include the underlined section.

## Program Codes with related Concentration Codes (CC) where applicable:

### 9XXXX Co-curricular and Extra-curricular Programs

Description revised to remove the phrase “undistributed expenditures”

### 3 - Vocational Education Programs:

Each program description was revised to change the wording from “Approved Concentrations” to “Programs of Study”

**31391 Other.** Other activities that provide students with opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area.

Description revised to include the underlined language and Programs of Study

WV Specific Career. Activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for the employment in an occupational area. Includes the following WVDE CTE approved Programs of Study:

WV5502 Individual Work and Readiness Certificate (IWRC)

WV5501 Career Integrated Experiential Learning (CIEL)

### 6 - Adult/Continuing Education Programs:

Each program description was revised to change the wording from “Approved Concentrations” to “Programs of Study”

## Object Codes

### 23 Retirement Contributions

233 *Defined Benefit Plan (Ib)*. Employer Contributions to the Teachers' Retirement System (TRS) for employees who became members for the first time on or after July 1, 2005 or who become members as a result of the merger of the two systems, equal to 7.5% of each employee's gross wages. This code also includes tier II employees who became members of the TRS and who were hired for the first time on or after July 1, 2015.

Description modified to include the underlined section regarding Tier II employees hired on or after July 1, 2015