



West Virginia DEPARTMENT OF
EDUCATION

CHART OF ACCOUNTS UPDATE

July 17, 2019

Object Code Additions

- 216 – Retiree Vision Premiums
- 219 – Retiree Dental Premiums

***These changes were made to assist county boards of education with tracking retiree-related expenditures for GASB 75 purposes.*

***The Chart of Accounts will also have revised language on Object Codes 211 and 215 to make it clear that all retiree-related health premiums should be coded to Object Code 215 and no longer included with 211.*

Project Code Additions

- 04Y3X – Jobs in Making You Succeed: Operational Funds
- 04Y41 – Jobs in Making You Succeed: AWS Welding Expansion
- 04Y42 – Jobs in Making You Succeed: FANUC Manufacturing Robotic Arm Expansion
- 04Y43 – Jobs in Making You Succeed: Heavy Equipment & Construction Expansion

***These are new grants that were awarded to only a few county boards of education and ESCs at the end of FY19.*

Project Code Additions

- 03Y ReClaim WV
 - 03Y1X – Summer Youth Institute
 - 03Y2X – Drug-Prevention Training
 - 03Y3X – WV Results Driven Priorities

***These are new grants for FY20. 03Y1X and 03Y2X may not be applicable to all county boards, but 03Y3X should apply to all county boards of education.*

Project Code Deletions

- 03Y Health Care Services
 - 03Y1X – State Aid Allocation for Additional Nurses
 - 03Y2X – High Acuity Health Care Needs

***Since these projects had not been used for many years, they were repurposed into the ReClaim WV project.*

Project Code Deletions

At this time, there will be no Chart of Account changes to restricted state aid project numbers as the result of HB 206. Changes will likely be made in the future, but for FY20, the existing project numbers will remain in the Chart of Accounts.

Program/Function Codes

The Office of School Finance is still working with the appropriate program offices within WVDE to determine the necessary changes to the lists of WVDE CTE approved Programs of Study listed under each 313XX and 616XX program/function code. Any changes will be communicated in a summary document that will be transmitted with the official LEA Chart of Accounts for the 2019-20 school year. Our goal is to distribute the Chart of Accounts in early August 2019.

Thank You

Uriah Cummings, CPA, MPA
WVDE Office of School Finance
304-558-6300
uriah.cummings@k12.wv.us