FOREWORD

This chart of accounts presents a listing of the account codes that are to be used by all county boards of education, multi-county vocational centers (MCVCs) and educational service cooperatives (ESCs) in the state of West Virginia for financial accounting and reporting purposes. The publication was prepared by the Office of School Finance in cooperation with the Accounting Procedures Committee and is intended to replace all previous editions of account code listings published by the Department of Education.

The account codes presented in this publication have been designed to align closely with the account codes presented by the National Center of Education Statistics (NCES) in its publication entitled “Financial Accounting for Local and State School Districts – 2014 Edition.”

Several changes have been made in this most recent edition of the Chart of Accounts; they include the addition of new project codes, the revision of several project codes due to the passage of HB 206, object code revisions to support reporting requirements associated with GASB 75, and other minor account changes.

I would like to take this opportunity to thank the staff of the Office of School Finance and members of the Accounting Procedures Committee for their many hours of dedicated support to update this publication.

Sincerely,

Steven L. Paine, Ed. D.
State Superintendent of Schools

Revised July 1, 2019
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</tbody>
</table>
INTRODUCTION

The purpose of this publication is to present the account codes that are to be used by county boards of education, multi-county vocational centers and educational service cooperatives in the State of West Virginia for accounting and financial reporting purposes. The account classifications used are compatible with the guidelines presented by the National Center of Education Statistics (NCES) in its publication entitled “Financial Accounting for Local and State School Systems – 2014 Edition”.

Copies of this chart of accounts may be obtained by downloading the document from the West Virginia Department of Education’s web-site at http://wvde.us/ or by contacting the Department of Education, Office of School Finance, Building 6, Room 318, 1900 Kanawha Boulevard East, Charleston, West Virginia 25305, Telephone Number (304) 558-6300.
ACCOUNT CODE STRUCTURE

A chart of accounts allows for the classification of financial transactions to facilitate the accumulation of revenues, expenditures and balance sheet accounts in the categories needed for required reports. A chart of accounts also provides for comparability of reported data when compiling or comparing reports from different agencies.

The account codes included in this chart of accounts provide for classifying three basic types of financial activity: revenues and other financial sources of funds, expenditures and other uses of funds, and transactions affecting the balance sheet. For each type of transaction, the specific account code is made up of a combination of classifications called dimensions. The dimensions utilized are as follows:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
<th>(7)</th>
<th>(8)</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX</td>
<td>XXXX</td>
<td>XXXX</td>
<td>XX</td>
<td>XX</td>
<td>XXX</td>
<td>XXX</td>
<td>XX</td>
</tr>
</tbody>
</table>

(1) **FUND** - The first dimension is a two-digit field that identifies the type of fund. The first digit identifies the basic type and the second digit identifies the sub-fund.

(2) **PROJECT** - The second dimension is a five-digit field that identifies the project. The first two digits identify whether the project is an unrestricted or restricted project and, if restricted, the basic type of project. Unrestricted projects are identified by either double zeroes (00) or zero one (01) in the first two elements; restricted projects are identified by significant digits in these two elements. For unrestricted projects, the third digit is also a zero; for restricted projects, the third digit identifies the fiscal year’s funding source. The fourth and fifth digits identify sub-projects.

(3) **REVENUE SOURCE, PROGRAM/FUNCTION, OR BALANCE SHEET ACCOUNT** - The third dimension is a five digit field which is used to identify three basic types of accounts; revenue source, program/function (expenditure), or balance sheet account. The type of account is distinguished by the first two digits of the field. Revenue accounts begin with a zero and the second digit of the dimension identifies the type of revenue. Expenditure accounts begin with a one through nine; the first digit of the dimension identifies the program and the second digit identifies the function. For balance sheet accounts, the first two digits are zero and the dimension identifies the balance sheet account to which the transaction is being posted.

(4) **OBJECT** - The fourth dimension is a three-digit field that identifies the basic type of account, such as a revenue account, an expenditure account, or a balance sheet account. For expenditure accounts, the dimension also identifies the service or commodity obtained as a result of the specific expenditure.

(5) **LOCATION** - The fifth dimension is a three-digit field that identifies the location. The first digit identifies the type of building and the second two digits identify the specific building.

(6) **COST CENTER** - The sixth dimension is a four-digit field that can be used to identify the cost center. The use of this dimension is optional at this time, but its usage is recommended.

(7) **SUBJECT** - The seventh dimension is a four-digit field that can be used to identify the subject area being taught in instructional programs. The use of this dimension is also optional at this time.

(8) **EXPANSION** - The eighth dimension is a two-digit field whose use has been reserved for future expansion.
To identify an agency, each county board of education, multi-county vocational center (MCVC) and educational service cooperative (ESC) has been assigned a unique agency code by the State Department of Education. The codes are:

**COUNTY BOARDS OF EDUCATION**

<table>
<thead>
<tr>
<th>Code</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>02</td>
<td>Barbour</td>
</tr>
<tr>
<td>04</td>
<td>Berkeley</td>
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<tr>
<td>06</td>
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<td>08</td>
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<td>12</td>
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<td>14</td>
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<td>Doddridge</td>
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<td>20</td>
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<td>22</td>
<td>Gilmer</td>
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<td>24</td>
<td>Grant</td>
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<td>26</td>
<td>Greenbrier</td>
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<td>28</td>
<td>Hampshire</td>
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<td>29</td>
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<tr>
<td>31</td>
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<td>33</td>
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<td>37</td>
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<td>62</td>
<td>Nicholas</td>
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<td>64</td>
<td>Ohio</td>
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<tr>
<td>Code</td>
<td>County</td>
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<td>66</td>
<td>Pendleton</td>
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<td>Pleasants</td>
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<td>96</td>
<td>Wood</td>
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<td>98</td>
<td>Wyoming</td>
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</table>
## LOCAL EDUCATIONAL AGENCIES

### CHART OF ACCOUNTS

---

### MULTI-COUNTY VOCATIONAL CENTERS

AND EDUCATIONAL SERVICE COOPERATIVES

<table>
<thead>
<tr>
<th>County Code</th>
<th>Location Code</th>
<th>Entity Code</th>
<th>Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>04</td>
<td>701</td>
<td>301</td>
<td>James Rumsey Technical Institute</td>
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<tr>
<td>14</td>
<td>701</td>
<td>302</td>
<td>Calhoun-Gilmer Career Center</td>
</tr>
<tr>
<td>24</td>
<td>701</td>
<td>303</td>
<td>South Branch Vocational-Technical Center</td>
</tr>
<tr>
<td>33</td>
<td>701</td>
<td>304</td>
<td>United Technical Center</td>
</tr>
<tr>
<td>35</td>
<td>701</td>
<td>305</td>
<td>Roane-Jackson Technical Center</td>
</tr>
<tr>
<td>67</td>
<td>701</td>
<td>306</td>
<td>Mid-Ohio Valley Technical Institute</td>
</tr>
<tr>
<td>87</td>
<td>701</td>
<td>307</td>
<td>Fred W. Eberle Technical Center</td>
</tr>
</tbody>
</table>

### Educational Service Cooperatives (ESCs)

<table>
<thead>
<tr>
<th>Entity Code</th>
<th>Agency</th>
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<tbody>
<tr>
<td>E1</td>
<td>Eastern Panhandle Instructional Cooperative (EPIC)</td>
</tr>
<tr>
<td>E2</td>
<td>Southern Educational Services Cooperative (SESC)</td>
</tr>
<tr>
<td>E3</td>
<td>Mountain State Educational Services Cooperative (MSESC)</td>
</tr>
</tbody>
</table>
FUND CODES

The fund code dimension is a two-digit field located in the first element of the account code structure that identifies the type of fund. The first digit identifies the basic type and the second digit identifies the sub-fund.
1X General Current Expense Fund. Accounts for all financial resources of the LEA except those required to be accounted for in another fund.

11 County. Accounts for the general operations of the county board of education.

12 Excess Levy (If Separation Desired). Accounts for the proceeds and expenditure of excess levy monies if required in the levy call to be accounted for in a separate fund.

13 Multi-County Vocational Center. Accounts for the operations of the multi-county vocational centers.

14 Educational Service Cooperatives. Accounts for the operations of the educational service cooperatives (ESCs).

16 Trust/Agency. Accounts for the operations of material trust funds or fiscal agent activity for another entity which is defined as expenditures greater than 1/2% of the county’s annual prior year revenues (Fund 11).

2X Debt Service Fund.

2X Debt Service. Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

3X Bond Construction Fund. Accounts for the financial resources used to acquire or construct major capital facilities financed as a result of issuing bonds.

31 First Bond Issue. Accounts for the financial resources used to acquire or construct major capital facilities financed from the first bond issue authorized by the voters.

32 Second Bond Issue. Accounts for the financial resources used to acquire or construct major capital facilities financed from the second bond issue authorized by the voters.

33 Third Bond Issue. Accounts for the financial resources used to acquire or construct major capital facilities financed from the third bond issue authorized by the voters.

4X Permanent Improvement Fund.

4X Permanent Improvement. Accounts for the accumulation of resources and subsequent expenditures for capital improvement activities. The proceeds of the fund must be used only for the support of building and capital improvement projects and cannot be transferred out.

5X Capital Projects Fund.

5X Capital Projects. Accounts for financial resources used to acquire or construct specific major capital facilities other than by the sale of bonds or the reservation of monies in a permanent improvement fund. A separate fund may be established for each specific capital project.

Note: A capital project whose annual expenditures exceed 3% of the prior year’s current expense fund expenditures must be accounted for in a bond construction, permanent improvement or capital projects fund.
6X  Special Revenue Fund.

61  Special Revenue Fund - County Board of Education. Accounts for the financial resources of the LEA which are restricted either legally or by the grantor.

62  Special Revenue Fund – Feed to Achieve. Accounts for the financial resources of the LEA which are restricted by the grantor for the Feed to Achieve program.

63  Special Revenue Fund - Multi-County Vocational Center. Accounts for the financial resources of the MCVC which are restricted either legally or by the grantor.

64  Special Revenue Fund – Educational Service Cooperatives. Accounts for the financial resources of the ESC which are restricted either legally or by the grantor.
The project code is a five-digit field located in the second element of the account code structure that identifies the project. The first two digits identify whether the project is an unrestricted project or restricted project and, if restricted, the basic type of project. Unrestricted projects are identified by either double zeroes (00) or zero one (01) in the first two elements; restricted projects are identified by significant digits in these two elements. For the projects, the third digit identifies the fiscal year. The fourth and fifth digits identify sub-projects.
LOCAL EDUCATIONAL AGENCIES
CHART OF ACCOUNTS

PROJECT CODES

UNRESTRICTED PROJECTS (00YXX-01YXX)

<table>
<thead>
<tr>
<th>00Y</th>
<th>Unrestricted Projects.</th>
</tr>
</thead>
<tbody>
<tr>
<td>00YXX</td>
<td>Unrestricted Projects.</td>
</tr>
<tr>
<td>00Y83</td>
<td>Medicaid Reimbursements.</td>
</tr>
<tr>
<td>00Y84</td>
<td>State Takeover Superintendent Supplement Reimbursement.</td>
</tr>
<tr>
<td>00Y85</td>
<td>Faculty Senate Participation in Hiring.</td>
</tr>
<tr>
<td>00Y86</td>
<td>Growth County Facility Act.</td>
</tr>
<tr>
<td>00Y87</td>
<td>IDEA Maintenance of Effort Reduction.</td>
</tr>
<tr>
<td>00Y89</td>
<td>Student Body Activities.</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>01Y</th>
<th>Improvement of Instructional Programs (Step 7).</th>
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</thead>
<tbody>
<tr>
<td>01YXX</td>
<td>Improvement of Instructional Programs (Step 7). (Note: Project 01Y is no longer considered restricted state aid due to the block grant provision of HB 206).</td>
</tr>
</tbody>
</table>

RESTRICTED PROJECTS - STATE (02YXX-29YXX)

<table>
<thead>
<tr>
<th>02Y</th>
<th>State Special Education.</th>
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<tbody>
<tr>
<td>02Y1X</td>
<td>County Entitlement.</td>
</tr>
<tr>
<td>02Y2X</td>
<td>Out of State Instruction.</td>
</tr>
<tr>
<td>02Y3X</td>
<td>Special Projects.</td>
</tr>
<tr>
<td>02Y5X</td>
<td>High Acuity Special Needs.</td>
</tr>
<tr>
<td>02Y6X</td>
<td>Out of County Instruction.</td>
</tr>
<tr>
<td>02Y7X</td>
<td>Administrative.</td>
</tr>
<tr>
<td>02Y8X</td>
<td>Inclusion.</td>
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</table>

<table>
<thead>
<tr>
<th>03Y</th>
<th>ReClaim WV.</th>
</tr>
</thead>
<tbody>
<tr>
<td>03Y1X</td>
<td>Summer Youth Institute.</td>
</tr>
<tr>
<td>03Y2X</td>
<td>Drug-Prevention Training.</td>
</tr>
<tr>
<td>03Y3X</td>
<td>WV Results Driven Priorities (RDP).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>04Y</th>
<th>Career and Technical Education (CTE) - Special Programs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>04Y1X</td>
<td>CTE Academic Teachers.</td>
</tr>
<tr>
<td>04Y2X</td>
<td>Literacy Design Collaboration/Math Design Collaboration (LDC/MDC).</td>
</tr>
<tr>
<td>04Y3X</td>
<td>Jobs in Making You Succeed: Operational Funds.</td>
</tr>
<tr>
<td>04Y41</td>
<td>Jobs in Making You Succeed: AWS Welding Expansion.</td>
</tr>
<tr>
<td>04Y42</td>
<td>Jobs in Making You Succeed: FANUC Manufacturing Robotic Arm Expansion.</td>
</tr>
<tr>
<td>04Y43</td>
<td>Jobs in Making You Succeed: Heavy Equipment &amp; Construction Expansion.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>05Y</th>
<th>Career and Technical Education (CTE) - State Formula Grants.</th>
</tr>
</thead>
<tbody>
<tr>
<td>05Y1X</td>
<td>Secondary-Formula.</td>
</tr>
<tr>
<td>05Y2X</td>
<td>Secondary-Incentive.</td>
</tr>
<tr>
<td>05Y3X</td>
<td>Secondary-Travel.</td>
</tr>
<tr>
<td>05Y4X</td>
<td>Secondary-Contracted Instruction.</td>
</tr>
<tr>
<td>05Y5X</td>
<td>Secondary-Youth Groups.</td>
</tr>
<tr>
<td>05Y7X</td>
<td>Multi-County Administration</td>
</tr>
</tbody>
</table>

Notes:  (1) Y is used to designate the fiscal year. (2) X or XX may be used to subdivide projects.
05Y8X Secondary-Equipment Replacement.

06Y Repurposed Funding.

06Y10 Repurposed Technical Assistance Support Specialist Grant.

07Y Innovation Zones.

07Y1X Innovation Zone Grants.

08Y Other Restricted State Aid.

08Y1X Professional Personnel Staff Development Councils.
08Y2X Service Personnel Staff Development Councils.
08Y3X Bus Replacement. – see note
08Y4X Faculty Senate.
08Y5X Academic Classroom Curriculum Trips. – see note
08Y6X Advanced Placement (Step 7c). – see note
08Y8X Step 7b. – see note

(Note: Beginning with Fiscal Year 2020, project 08Y should no longer be used to track funds distributed to LEAs for Bus Replacement, Curriculum Trips, Advanced Placement and Step 7b due to the passage of HB 206. These funds are now considered unrestricted and should be coded to Unrestricted Projects (00YXX).

09Y Professional Development.

09Y11 Next Generation Stds Professional Development Allocation.

10Y Bridges Program.

10YXX Bridges Program.

11Y Community Participation Grants.

11YXX Community Participation Grants.

12Y Mentor Program.

12Y1X Principal Mentor Program.
12Y2X Mentor Teacher.
12Y3X Pilot Programs.

13Y Student Enrichment Program/Critical Skills.

13Y1X Student Enrichment Program/Critical Skills.

14Y WV Leaders of Literacy.

14Y1X WV Leaders of Literacy.

Notes: (1) Y is used to designate the fiscal year. (2) X or XX may be used to subdivide projects.
LOCAL EDUCATIONAL AGENCIES
CHART OF ACCOUNTS

PROJECT CODES

15Y  Truancy Diversion.
    15Y1X  Truancy Diversion.

16Y  School Building Authority Grant 3%.
    16YXX  SBA Grant 3%.
    16Y8X  SBA Grant 3% - K-8 Internet Connections.
    16Y9X  SBA Grant 3% - Joint Projects.

17Y  Alternative Education Program.
    17Y1X  Entitlement Grant Alternative Ed – Safe Schools.
    17Y2X  Alt Ed Pilot Program – Elementary/Middle.

18Y  Limited English Proficiency Program.
    18Y1X  Limited English Proficiency Program.

20Y  State Distance Learning Grants.
    20YXX  State Distance Learning Grants.

21Y  WV Education Information System.
    21Y1X  ESC Activities.
    21Y2X  State Activities.
    21Y3X  Local Activities.

22Y  Technical Repair and Modernization.
    22YXX  Technical Repair and Modernization.

23Y  School Access Safety.
    23YXX  School Access Safety.

24Y  High School Equivalency.
    24Y1X  High School Equivalency Scholarships.
    24Y2X  High School Equivalency Option Pathway.
    24Y3X  High School Equivalency Other.

25Y  Capital Improvements.
    25Y1X  School Building Authority.
    25Y2X  Local - Bonds.
    25Y3X  Local - Other.
    25Y4X  Federal Funds.
    25Y5X  Better Schools Amendment Funds.
    25Y6X  RESA 3%.

Notes: (1) Y is used to designate the fiscal year. (2) X or XX may be used to subdivide projects.
**LOCAL EDUCATIONAL AGENCIES**  
**CHART OF ACCOUNTS**  

**PROJECT CODES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>25YTX</td>
<td>SBA Facilities Planning Grant.</td>
</tr>
<tr>
<td>25Y8X</td>
<td>Qualified Zone Academy Bonds.</td>
</tr>
<tr>
<td>25Y9X</td>
<td>Other Funds.</td>
</tr>
</tbody>
</table>

26Y **Technology Grants.**

- 26Y1X Technology Centers that Work Program.
- 26Y2X Technology System Specialists (TSS) Grants.
- 26Y3X Tools for Schools.
- 26Y4X Tools for Schools – E-Rate Set-a-Side (On Behalf Allocation).

27Y **Tobacco Prevention Program.**

- 27Y1X WV Bureau of Public Health Funds.
- 27Y2X Philip Morris Tobacco Co.

28Y **State - Other Grants.**

- 28YXX State - Other.
- 28Y10 Birth to Three - State.
- 28Y60 Educational Program Allowance.
- 28Y70 County Transfer Agreement.

29Y **State Reimbursement Program.**

- 29Y1X Travel Reimbursements.
- 29Y2X Fee Reimbursements.
- 29Y3X Training Reimbursements.
- 29Y9X Other Reimbursements.

**RESTRICTED PROJECTS - FEDERAL RECEIVED DIRECTLY BY LEA (30YXX - 39YXX)**

31Y **Public Law 874.**

- 31Y1X Building Construction.
- 31Y2X Flood Disaster.

32Y **Headstart.**

- 32YXX Headstart.

33Y **Twenty-First Century Grant.**

- 33YXX Twenty-First Century Grant.

34Y **USDA Rural Development Distance Learning Grant.**

- 34YXX USDA Rural Development Distance Learning Grant.

35Y **Secure Rural Schools (National Forest).**

**Notes:**  
(1) Y is used to designate the fiscal year. (2) X or XX may be used to subdivide projects.
LOCAL EDUCATIONAL AGENCIES  
CHART OF ACCOUNTS  

PROJECT CODES

38Y  Federal Received Directly – Other Grants.

38Y1X  Outdoor Recreation.
38Y2X  Energy Management.
38Y3X  Asbestos Removal.
38Y4X  Juvenile Delinquency Prevention.
38Y5X  U.S. Dept. Of Commerce Technology Grant.
38Y6X  Drug Free Schools.
38Y7X  Impact Aid Section 7003 Payments.

39Y  Federal Received Directly - Miscellaneous.

39Y1X  Travel Reimbursements.
39Y9X  Other.

RESTRICTED PROJECTS - FEDERAL RECEIVED THROUGH STATE (40YXX - 60YXX)

40Y  Improving Teacher Quality State Grants - Title II.

40Y1X  Improving Teacher Quality State Grants - Part A.
40Y2X  Mathematics and Science Partnerships - Part B.

41Y  Elementary and Secondary Education Act (ESEA) - Title I.

41Y1X  Title I - Part A.
41Y2X  Title I Part B – Reading First.
41Y3X  Migrant - Part C.
41Y4X  School Improvement Grant.
41Y6X  Even Start - Part B.
41Y7X  Neglected and Delinquent.
41Y8X  Comprehensive School Reform Demonstration Program (CSRDP).
41Y9X  Accountability Grant.

42Y  Student Support and Academic Enrichment (Title IV, Part A).

43Y  Individuals with Disabilities Education Act (IDEA) Part B.

43Y1X  County Entitlement.
43Y2X  Preschool Incentive.
43Y3X  Discretionary.
43Y5X  Preschool Discretionary.
43Y6X  Administration.
43Y7X  WV Results Driven Priorities (RDP).

44Y  Child Development.

44Y1X  Birth to Three - Federal.
44Y2X  Adolescent Health.

Notes:   (1) Y is used to designate the fiscal year. (2) X or XX may be used to subdivide projects.
LOCAL EDUCATIONAL AGENCIES
CHART OF ACCOUNTS

PROJECT CODES

45Y  English Language Acquisition - Title III.
    45YXX  English Language Acquisition.

46Y  Twenty-First Century Community Learning Grant.
    46YXX  Twenty-First Century Community Learning Grant.

47Y  Job Opportunity and Basic Skills (Jobs).
    47Y1X  West Virginia Works.
    47Y2X  Jump Start/Job Readiness.

48Y  Drug Free Schools.
    48Y1X  Safe and Supportive Schools (S3).
    48Y2X  Governor’s Program.

49Y  Federal - Other Grants.
    49YXX  Federal - Other.
    49Y60  Health Care Services.

50Y  Carl Perkins Vocational Education.
    50Y1X  Secondary Block.

51Y  Able-bodied Adults without Dependents - ABAWDS.
    51YXX  ABAWDS Training.

52Y  American Recovery & Reinvestment Act (ARRA) Grants.
    52Y1X  State Fiscal Stabilization Funds.
    52Y2X  Education Jobs (EdJobs) Funds.
    52Y3X  Technology Systems Specialist Pilot Project.
    52Y4X  SBA Capital Projects Funds.

53Y  Now is the Time Project (NITT) AWARE.
    53YXX  Now is the Time Project (NITT) AWARE.

54Y  Homeless Act - Adult Literacy.
    54Y1X  Homeless Act Adult Literacy.
    54Y2X  Homeless Act Youth.

56Y  Welfare to Work.
    56YXX  Welfare to Work.

Notes:  (1) Y is used to designate the fiscal year. (2) X or XX may be used to subdivide projects.
LOCAL EDUCATIONAL AGENCIES
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PROJECT CODES

57Y Vocational Non-Traditional Training.
   57Y1X Vocational Non-Traditional Training.

58Y Educational Technology - Title II, Part D.
   58Y1X Educational Technology – Formula Grant.
   58Y2X Educational Technology – Competitive Grant.

   59YXX Rural and Low-Income School Program.

60Y Appalachian Regional Commission.
   60Y1X Training Service.
   60Y2X Equipment Replacement.
   60Y3X Demonstration.

RESTRICTED PROJECTS – COMBINATION OF STATE AND FEDERAL (61YXX - 87YXX)

61Y Adult Basic.
   61Y1X State - Regular.
   61Y2X Federal - Regular.
   61Y3X Federal – Teacher Training.
   61Y4X Federal - Coordination.
   61Y6X Federal – EL Civics.
   61Y7X State – Coordination.
   61Y8X State – Teacher Training.

62Y Adult Education.
   62Y1X State.
   62Y2X Federal.
   62Y3X Local.

63Y Employer Specific Training Program.
   63Y1X State.
   63Y2X Federal.
   63Y3X Local.

67Y Public Service Training.
   67Y1X State.
   67Y2X Federal.
   67Y3X Local.

Notes:  (1) Y is used to designate the fiscal year. (2) X or XX may be used to subdivide projects.
LOCAL EDUCATIONAL AGENCIES
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PROJECT CODES

68Y Personnel Training.
   68Y1X State.
   68Y2X Federal.
   68Y3X Local.

70Y Curriculum Development.
   70Y1X State.
   70Y2X Federal.
   70Y3X Local.

71Y Program Modernization.
   71Y1X State.
   71Y2X Federal.
   71Y3X Local.

72Y Technical Assistance.
   72Y1X State.
   72Y2X Federal.
   72Y3X Local.

74Y GEAR UP Program.
   74Y1X State.
   74Y2X Federal.
   74Y3X Local.

78Y Guaranteed Workforce.
   78Y1X State.
   78Y3X Local.

79Y Community Education - Extended Day.
   79Y2X Federal.
   79Y3X Local.

80Y Hospitality Education & Training.
   80Y1X State.
   80Y2X Federal.
   80Y3X Local.

84Y State & Federal - Other Grants.
   84Y1X State.

Notes: (1) Y is used to designate the fiscal year. (2) X or XX may be used to subdivide projects.
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84Y2X  2001 Flood Clean-up.
84Y5X  Federal.

RESTRICTED PROJECTS - OTHER (88YXX - 89YXX)

88Y  Food Service - Centralized.
  88Y1X  Regular Term.
  88Y2X  Summer Term.
  88Y3X  Nutrition Education & Training.
  88Y4X  State Administration.
  88Y5X  Child & Adult Care Food Program.
  88Y7X  Donated Foods Program.
  88Y8X  Fresh Fruits and Vegetables Program.
  88Y9X  Other.

89Y  Feed to Achieve Act.

County and School Level Donations.

  89Y00  County Level Donations – To be used for donations where no specific school or specific nutrition program is identified.

  89Y01  School Specific Donations – To be used for donations where a specific school but not specific nutrition program is identified – Use of the 3-digit location code is required.

Office of Child Nutrition Programs and Initiatives.

  89Y02  School Breakfast Program – To be used for donations where the School Breakfast Program is specifically identified by the donor. Use of the 3-digit location code is required. If the donor indicates a specific school, use the location code for that school. If no specific school is identified, use the central office location code.

  89Y03  National School Lunch Program – To be used for donations where the National School Lunch Program is specifically identified by the donor. Use of the 3-digit location code is required. If the donor indicates a specific school, use the location code for that school. If no specific school is identified, use the central office location code.

  89Y04  Summer Food Service Program – To be used for donations where the Summer Food Service Program is specifically identified by the donor. Use of the 3-digit location code is required. If the donor indicates a specific school, use the location code for that school. If no specific school is identified, use the central office location code.

  89Y05  Fresh Fruit and Vegetable Program – To be used for donations where the Fresh Food and Vegetable Program is specifically identified by the donor. Use of the 3-digit location code is required. If the donor indicates a specific school, use the location code for that school. If no specific school is identified, use the central office location code.

Notes:  (1) Y is used to designate the fiscal year. (2) X or XX may be used to subdivide projects.
LOCAL EDUCATIONAL AGENCIES
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PROJECT CODES

89Y06  Child and Adult Care Food Program (CACFP) – To be used for donations where CACFP is specifically identified by the donor. Use of the 3-digit location code is required. If the donor indicates a specific school, use the location code for that school. If no specific school is identified, use the central office location code.

89Y07  Farm to School Initiative – To be used for donations where the Farm to School Initiative is specifically identified by the donor. Use of the 3-digit location code is required. If the donor indicates a specific school, use the location code for that school. If no specific school is identified, use the central office location code.

Outside School Environment Programs.

89Y20  Community Gardens Initiative – To be used for donations where the Community Gardens Initiative is specifically identified by the donor. If no specific community within the county is identified, use the central office location code. If a specific community within the county is identified, use the location code for the school closest to that community.

89Y21  Community Food Insecurity Programs – To be used for donations where a Community Food Insecurity Program, such as a backpack program or food pantry, is specifically identified by the donor. If no specific location is identified, use the central office location code.

LOCAL PROJECTS (90YXX - 99YXX)

90Y  Local Restricted Projects.

90YXX Local Projects.

91Y  Local Restricted Projects.

91YXX Local Projects.

92Y  Local Restricted Projects.

92YXX Local Projects.

93Y  Local Restricted Projects.

93YXX Local Projects.

94Y  Local Restricted Projects.

94YXX Local Projects.

95Y  Local Restricted Projects.

95YXX Local Projects.

Notes:  (1) Y is used to designate the fiscal year. (2) X or XX may be used to subdivide projects.
### LOCAL EDUCATIONAL AGENCIES
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**PROJECT CODES**

<table>
<thead>
<tr>
<th>Year</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>96Y</td>
<td>Local Restricted Projects.</td>
</tr>
<tr>
<td>96YXX</td>
<td>Local Projects.</td>
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<tr>
<td>97Y</td>
<td>Local Restricted Projects.</td>
</tr>
<tr>
<td>97YXX</td>
<td>Local Projects.</td>
</tr>
<tr>
<td>98Y</td>
<td>Local Restricted Projects.</td>
</tr>
<tr>
<td>98YXX</td>
<td>Local Projects.</td>
</tr>
<tr>
<td>99Y</td>
<td>Local Restricted Projects.</td>
</tr>
<tr>
<td>99YXX</td>
<td>Local Projects.</td>
</tr>
</tbody>
</table>

**Notes:** (1) Y is used to designate the fiscal year. (2) X or XX may be used to subdivide projects.
REVENUE SOURCE CODES

The revenue source code is a five-digit field located in the third element of the account code structure that identifies revenues by source. The first digit of the revenue source dimension is a zero to identify it as a revenue account. The next four digits identify the revenue source. The primary categories are: 1 - local, 2 - intermediate, 3 - state, 4 - federal and 5 - miscellaneous.
01 Revenue from Local Sources.

0111 Ad Valorem Taxes. Taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

01111 Ad Valorem Taxes – Regular Levy – Current Year. Taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA which is assessed locally. Penalties and interest on ad valorem taxes should be included in account 01141. This account also includes current year public utility tax collections, bond levy collections, and permanent improvement collections.

01112 Ad Valorem Taxes - Excess Levies – Current Year. Excess taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA. Penalties and interest on ad valorem taxes should be included in account 01141.

01113 Ad Valorem Taxes – Supplemental – Regular Levy – Current Year. Taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA which is collected with a supplemental tax ticket. The taxes collected are for the regular, permanent improvement, or bond levies. The assessed valuation of the property was not included in the county assessor’s Certificate of Assessed Valuation on which the LEA’s proposed budget for the year was based.

01114 Ad Valorem Taxes – Supplemental – Excess Levy – Current Year. Taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA which is collected with a supplemental tax ticket. The taxes collected are for excess levies only. The assessed valuation of the property was not included in the county assessor’s Certificate of Assessed Valuation on which the LEA’s proposed budget for the year was based.

01115 Ad Valorem Taxes – Regular Levy - Prior Years. Taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA. Included here are also prior year public utility tax collections.

01116 Ad Valorem Taxes - Excess Levies – Prior Years. Excess taxes levied by an LEA on the assessed valuation of real and personal property located within the LEA.

01117 Sales/Redemptions. Proceeds from the sale and redemption of land sold by the sheriff for delinquent ad valorem taxes from regular or excess levies.

01118 Delinquencies/Nonentered Lands. Proceeds from the distribution, if any, of the Delinquent Nonentered Land Fund, the source of which is the proceeds from the sale of delinquent or nonentered lands sold by a deputy commissioner of delinquent and nonentered lands from regular or excess levies.

0112 Interstate Registration Plan (IRP) Fee.

01121 Interstate Registration Plan (IRP) Fee – Regular Levy. Fees collected by the Department of Motor Vehicles from interstate trucking companies through the IRP for regular levy property taxes.

01122 Interstate Registration Plan (IRP) Fee – Excess Levy. Fees collected by the Department of Motor Vehicles from interstate trucking companies through the IRP for excess levy property taxes.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
</table>
| 0113 | Public Utilities Tax Loss Restoration Fund.  
| 01131 | Public Utilities Tax Loss Restoration Fund. Proceeds received from the Tax Loss Restoration Fund pursuant to the provisions of WV State Code § 11-6-27 as the result of a decrease in the assessed valuation of public utility property from the assessed values of the previous year. |
| 0114 | Penalties and Interest on Taxes.  
| 01141 | Penalties and Interest on Current Year Taxes. Revenue from penalties for the payment of current year taxes after the due date and the interest charged on the current year delinquent taxes from the due date to actual payment. |
| 01142 | Penalties and Interest on Prior Year Taxes. Revenue from penalties for the payment of prior year taxes after the due date and the interest charged on the prior year delinquent taxes from the due date to actual payment. |
| 0119 | Other Taxes.  
| 01191 | Other Taxes. Other forms of taxes the school district levies/assesses, such as licenses and permits. |
| 0121 | From Other Government Units - Unrestricted.  
| 01211 | Unrestricted. Revenue from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes. This classification could include revenue from townships, municipalities, counties, etc. In a city school system, the municipality would be considered a local governmental unit. In this instance, revenue from the county would be considered revenue from an intermediate source and coded as 0211. |
| 0122 | From Other Government Units - Restricted. (Must Use Project Code)  
| 01221 | Restricted. Revenue from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by means which are earmarked for a specific purpose. |
| 01229 | Refunds of Revenue From Other Governmental Units - Restricted. Refunds of restricted revenue from local sources. |
| 0131 | Tuition from Individuals.  
| 01311 | Regular. Tuition collected from students enrolled in regular education programs. |
| 01312 | Special Education. Tuition collected from students enrolled in special education programs. |
| 01313 | Vocational. Tuition collected from students enrolled in vocational education programs. |
| 01314 | Adult. Tuition collected from students enrolled in adult education programs. |
| 01315 | Summer. Tuition collected from students enrolled in summer education programs. |
LOCAL EDUCATIONAL AGENCIES
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REVENUE SOURCE CODES

01319 Other. Tuition collected from students enrolled in other education programs not classified above.

0132 Tuition from LEA in State.

01321 Regular. Tuition collected from an LEA within the state for students enrolled in regular education programs.

01322 Special Education. Tuition collected from an LEA within the state for students enrolled in special education programs.

01323 Vocational. Tuition collected from an LEA within the state for students enrolled in vocational education programs.

01324 Adult. Tuition collected from an LEA within the state for students enrolled in adult education programs.

01325 Summer. Tuition collected from an LEA within the state for students enrolled in summer education programs.

01329 Other. Tuition collected from an LEA within the state for students enrolled in other education programs which cannot be classified above.

0133 Tuition from LEA Out of State.

01331 Regular. Tuition collected from an LEA outside the state for students enrolled in regular education programs.

01332 Special Education. Tuition collected from an LEA outside the state for students enrolled in special education programs.

01333 Vocational. Tuition collected from an LEA outside the state for students enrolled in vocational education programs.

01334 Adult. Tuition collected from an LEA outside the state for students enrolled in adult education programs.

01335 Summer. Tuition collected from an LEA outside the state for students enrolled in summer education programs.

01339 Other. Tuition collected from an LEA outside the state for students enrolled in other education programs which cannot be classified above.

0134 Tuition from Other Sources.

01341 Regular. Tuition collected from other sources for students enrolled in regular education programs.

01342 Special Education. Tuition collected from other sources for students enrolled in special education programs.

01343 Vocational. Tuition collected from other sources for students enrolled in vocational education programs.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>01344</td>
<td>Adult. Tuition collected from other sources for students enrolled in adult education programs.</td>
</tr>
<tr>
<td>01345</td>
<td>Summer. Tuition collected from other sources for students enrolled in summer education programs.</td>
</tr>
<tr>
<td>01349</td>
<td>Other. Tuition collected from other sources for students enrolled in other education programs which cannot be classified above.</td>
</tr>
<tr>
<td>0141</td>
<td>Transportation Fees from Individual.</td>
</tr>
<tr>
<td>01411</td>
<td>Transportation Fees from Individual. Transportation fees collected from individuals.</td>
</tr>
<tr>
<td>0142</td>
<td>Transportation Fees from LEA in State.</td>
</tr>
<tr>
<td>01421</td>
<td>Transportation Fees from LEA in State. Transportation fees collected from LEAs within the state.</td>
</tr>
<tr>
<td>0143</td>
<td>Transportation Fees from LEA Out of State.</td>
</tr>
<tr>
<td>01431</td>
<td>Transportation Fees from LEA Out of State. Transportation fees collected from LEAs outside the state.</td>
</tr>
<tr>
<td>0149</td>
<td>Transportation Fees from Other Sources.</td>
</tr>
<tr>
<td>01491</td>
<td>Transportation Fees from Other Sources. Transportation fees collected from other sources not classified above.</td>
</tr>
<tr>
<td>0151</td>
<td>Earnings on Investments.Revenue from holdings invested for earning purposes.</td>
</tr>
<tr>
<td>01511</td>
<td>Bank Accounts. Interest earned from deposits in interest bearing checking accounts, NOW accounts and passbook savings accounts.</td>
</tr>
<tr>
<td>01512</td>
<td>Consolidated Investment Fund. Interest earned on deposits with the Consolidated Investment Fund.</td>
</tr>
<tr>
<td>01513</td>
<td>Municipal Bond Commission. Interest earned on investments with the Municipal Bond Commission.</td>
</tr>
<tr>
<td>01515</td>
<td>Sheriff. Interest earned by the sheriff on taxes and in lieu of tax payments collected and held by the sheriff for the LEA prior to distribution.</td>
</tr>
<tr>
<td>01516</td>
<td>For Schools - General. Interest earned on individual school investments invested by the county board of education on the school’s behalf.</td>
</tr>
<tr>
<td>01519</td>
<td>Other. Interest earned on investments other than those specified above.</td>
</tr>
<tr>
<td>0153</td>
<td>Gains or Losses from Investments.</td>
</tr>
<tr>
<td>01531</td>
<td>Gains or Losses from Investments. Gains or losses recognized from the sale of investments or changes in the fair value of investments. Gains represent the excess of sale proceeds (or fair value) over cost or any other basis of the date of sale (or valuation). Losses represent the excess of the cost or any other basis at the date of sale (or valuation) over sales value.</td>
</tr>
</tbody>
</table>
(or fair value). All recognized investment gains may be accounted for by using this account; however, interest earnings from short-term investments may be credited to account 0151 (for tracking purposes only).

0161  **Food Service Reimbursable Programs.** Revenue from students for the sale of breakfast, lunches and milk which are considered reimbursable by the United States Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under Revenue Source 0465.

01610  *Daily Sales – General.* Revenue from students through the food service program for reimbursable items. (Can be used instead of 01611–01613)

01611  *Daily Sales – Breakfast and Lunch Program.* Revenue from students for the sale of reimbursable breakfasts and lunches as part of the National School Breakfast and Lunch Programs.

01613  *Daily Sales - Snack Program.* Revenue from students for the sale of reimbursable snacks as part of the Snack program.

0162  **Food Service Non-Reimbursable Programs.** Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches and milk. This category would include all sales to adults, the second type A Lunch to students and a la carte sales.

01620  *Daily Sales – General.* Revenue from students or adults through the food service program for non-reimbursable items. (Can be used instead of 01621–01626)

01621  *Daily Sales – Breakfast and Lunch Program.* Revenue from students and/or adults for the sale of breakfasts and lunches.

01623  *Daily Sales - Snack Program.* Revenue from students and/or adults for the sale of snacks.

01624  *Daily Sales - A la Carte.* Revenue from students and/or adults for the sale of a la carte items.

01626  *Daily Sales - Summer Program.* Revenue from students and/or adults for the sale of meals during the summer program.

0163  **Special Functions.**

01631  *Special functions.* Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples are potlucks, PTA-sponsored functions, and athletic banquets.

0170  **Student Activities.**

01700  *Student Activities.* Revenue from school-sponsored activities. To be used to record the schools’ revenues into the LEA’s financial statements at the end of the reporting period.

0175  **Clearing Account - Student Body.**

01751  *Clearing Account - Student Body.* Reimbursement from schools to the LEA for student body activities.
LOCAL EDUCATIONAL AGENCIES
CHART OF ACCOUNTS

REVENUE SOURCE CODES

0176  Clearing Account - Sales.

   01761  Clearing Account - Sales. Reimbursement from schools to the LEA for sales of equipment and other items.

0181  In Lieu of Taxes.

   01811  In Lieu of Taxes. Commitments or payments received by the LEA from an individual, partnership, corporation, or other business enterprise in lieu of taxes the organization would have had to pay if its property or other tax base was subject to tax by the LEA.

0185  Community Service Activities.

   01851  Community Service Activities. Revenue from community service activities operated by an LEA. For example, revenue received from operation of a playground by an LEA as a community service would be recorded here.

0191  Rentals. Revenue from the rental of either real or personal property owned by the school.

   01911  Building. Revenue from the rental of buildings owned by the school.

   01912  Land. Revenue from the rental of land owned by the school.

   01913  Equipment. Revenue from the rental of equipment owned by the school.

   01914  Mineral Leases. Revenue from the rental of mineral leases owned by the school.

   01919  Other. Revenue from the rental of other real or personal property owned by the school which cannot be classified above.

0192  Contributions / Donations. Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.

   01921  Unrestricted. Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected and the expenditure of the funds may be for any purpose.

   01922  Restricted. Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected and the expenditure of the funds must be for a specified (restricted) purpose.

0194  Textbook Sales and Rentals. Revenue from the sale of textbooks.

   01941  Sales. Revenue from the sale of textbooks.

   01942  Rental. Revenue from the rental of textbooks.

   01943  Recovery. Revenue received from an insurance recovery of a loss to the inventory of textbooks owned by the school.
0195 Service to Other LEA. Revenue from services provided other LEAs other than for tuition and transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting, guidance and payments from participating counties for multi-county vocational centers.

01951 In State. Revenue from services to other LEAs within the State.

01952 Out of State. Revenue from services to LEAs outside the State.

0196 Service to Other Governmental Units. Revenue from services provided other local governmental units. These services could include transportation, data processing, purchasing, maintenance, cleaning, cash management and consulting.

01961 Transportation. Revenue from transportation services provided to other local governmental units.

01962 Data Processing. Revenue from data processing services provided to other local governmental units.

01963 Purchasing. Revenue from purchasing services provided to other local governmental units.

01964 Maintenance. Revenue from maintenance services provided to other local governmental units.

01965 Custodial. Revenue from custodial services provided to other local governmental units.

01966 Financial. Revenue from financial services provided to other local governmental units.

01967 Consultation. Revenue from consultation services provided to other local governmental units.

01968 Medicaid Billings. Revenue from Medicaid billing services provided to other local governmental units.

01969 Other. Revenue from other services provided to other local governmental units that cannot be classified above.

0197 Service to Other Funds.

01971 Service to Other Funds. Revenues from services provided to other funds for services (i.e., departments within the agency) for services such as printing or data processing. This account is only used with internal service funds. Revenue from private individuals, businesses, and associations for services provided should be coded to revenue source 01989.

0198 Miscellaneous Local Source.

01980 Refund of Prior Year’s Expenditures. Expenditures that occurred last year that are refunded this year. If the refund and the expenditures occurred in the current year, reduce this year’s expenditures, as prescribed by GAAP.

01981 Insurance Proceeds from School Bus Accidents. Insurance proceeds revenue from school bus accidents.
01984  Reimbursement from Schools.  Reimbursements from schools for costs incurred by the LEA.

01985  Reimbursement from Other Local Governmental Unit.  Reimbursements from other local governmental units for costs incurred by the LEA.

01986  Health Insurance Premiums.  Revenue from employee premiums paid for PEIA health insurance coverage.

01988  Dental/Optical Premiums.  Revenue from employee premiums paid to a dental/optical insurance plan sponsored by the LEA.

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.

0199  Accrued Local Revenue.

01991  Accrued Local Revenue.  Used ONLY to account for accrued local revenue resulting from reimbursements receivable.

01992  Unearned Local Revenue.  Used ONLY to account for unearned (deferred) local revenue.

02  Revenue from Intermediate Sources.

0211  Unrestricted Grants.

02111  Grants Unrestricted.  Revenue recorded as grants by the LEA from an intermediate governmental unit which can be used for any legal purpose desired by the LEA without restriction. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

0221  Restricted Grants.  (Must use Project Code).

02211  Grants Restricted.  Revenue recorded as grants by the LEA from an intermediate governmental unit which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

02219  Refunds of Revenue from Restricted Grants.  Refunds of restricted revenue from intermediate sources.

0291  For/On Behalf of LEA.

02911  For/On Behalf of LEA.  Commitments or payments made by an intermediate governmental jurisdiction for the benefit of the LEA, or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the intermediate unit on behalf of an LEA employee for services rendered to the LEA, and a contribution of fixed assets by an intermediate unit to the LEA. Separate accounts should be maintained to identify the specific nature of the revenue item.
Accrued Intermediate Revenue. Used ONLY to account for accrued intermediate revenue resulting from reimbursements receivable.

Unearned Intermediate Revenue. Used ONLY to account for unearned (deferred) intermediate revenue.

Revenue from State Sources.

School Support. Revenue recorded as grants by the LEA from State funds which can be used for any legal purpose desired by the LEA without restriction. Separate accounts may be maintained for general grants-in-aid which are not related to specific revenue sources of the State, and for those assigned to specific sources of revenue as appropriate.

Basic School Support. Revenues recorded by an LEA from State funds provided as basic school support through the Public School Support Program which may be used for any legal purpose by the LEA without restriction.

Supplemental State Aid. Revenues recorded by an LEA from State funds provided as supplemental school support through the Public School Support Program which may be used for any legal purpose by the LEA without restriction.

Other State Aid. Revenues recorded by an LEA from State funds provided as an allocation under the Public School Support Program, exclusive of basic school support and other allocations specifically identified below, which may be used for any legal purpose by the LEA without restriction.

Increased Enrollment. Revenues recorded by an LEA from State funds provided as an allocation under the Public School Support Program for increased enrollment, which may be used for any legal purpose by the LEA without restriction.

Refund of Increased Enrollment. Refunds of increased enrollment funding received from the Department of Education in excess of the amount to which entitled.

Employment Programs Rate Relief. Revenues recorded by an LEA from State funds provided as an allocation for employment programs rate relief.

Other Unrestricted. Revenues received by an LEA from State funds, other than grants or other sources specifically identified above, which can be used for any legal purpose desired by the LEA without restriction.

Hospitality Reimbursement. Revenues received by an LEA from state funds for providing hospitality services, typically via a ProStart Program. The revenue is intended to reimburse
the LEA for the costs incurred in providing the hospitality services.

- 03199 Reimbursements. Reimbursements received by an LEA from State funds for travel, meals, lodging, salary stipends, or substitute salary expenses incurred by the LEA for permitting regular employees to attend workshops, conferences or other meetings sponsored by the State Department of Education, not exceeding $500 per individual. Use this revenue source code with an unrestricted project code (00YXX).

- 0321 Restricted - Received from the Department of Education (Must Use Project Code).
  - 03211 Restricted. Revenues recorded as a grant by an LEA from State funds distributed by the State Department of Education, whose use is restricted to specified purposes.
  - 03219 Refunds of Restricted Revenue Received From the Department of Education. Refunds of restricted revenue received from the Department of Education, a state source.

- 0331 Restricted - Received from School Building Authority (SBA).
  - 03311 Restricted Received from the SBA. Revenues recorded as a grant by an LEA from State funds distributed by the School Building Authority, whose use is restricted to specified purposes.

- 0341 Restricted - Received from Other State Agencies.
  - 03411 Restricted Received from Other State Agencies. Revenues recorded as a grant by an LEA from State funds distributed by other State agencies, whose use is restricted to specified purposes.
  - 03419 Refunds of Restricted Revenue Received From Other State Agencies. Refunds of restricted revenue received from state sources other than the Department of Education. Refunds of restricted revenue received from the Department of Education should be coded under revenue source code 03219.

- 0391 For/On Behalf of LEA. Commitments or payments made by the State for the benefit of the LEA, or contributions of equipment or supplies. Such revenue includes the payment of a pension fund by the State on behalf of an LEA employee for services rendered to the LEA, and a contribution of fixed assets by a State unit to the LEA.
  - 03911 Retirement Allocation. Commitments or payments made by the State for the benefit of the LEA directly to the Consolidated Public Retirement Board for the estimated current cost of the Teachers Retirement System.
  - 03912 SBA Allocation. Commitments or payments made by the School Building Authority directly to vendors for the benefit of the LEA.
  - 03914 Technology Allowance – Other. Contributions or payments made by the State for the benefit of the LEA for computer related hardware of software from funds appropriated specifically for this purpose. Do not use for funds from Step 7b of the Public School Support Program.
  - 03915 Other Post Employment Benefit Allocations. Commitments or payments made by the State for the benefits of the LEA directly to the Retiree Health Benefit Trust (RHBT).
  - 03916 State Special Education Allocation - Out of State Placement Costs. Payments made by the
State for the benefit of the LEA for costs associated with the placement of special education students in out-of-state facilities by the judicial system.

03917  *Retirement Allocation.* Commitments or payments made by the State for the benefit of the LEA directly to the Consolidated Public Retirement Board for the unfunded liability of the Teachers Retirement System.

03918  *PEIA Allocation.* Payments made by the State for the benefit of the LEA made directly to the Public Employees Insurance Agency (PEIA) for LEA employer premiums.

03919  *Other.* Other contributions or payments made by a State for the benefit of the LEA which cannot be coded to the revenue sources above.

0399  *Accrued State Revenue.*

03991  *Accrued State Revenue.* Used ONLY to account for accrued state revenue resulting from reimbursements receivable.

03992  *Unearned State Revenue.* Used ONLY to account for unearned (deferred) state revenue.

04  *Revenue from Federal Sources.*

0411  *Unrestricted Grants - Direct.*

04111  *Direct - Unrestricted.* Revenues direct from the Federal Government as grants to the LEA which can be used for any legal purpose desired by the LEA without restriction.

0421  *Unrestricted Grants Thru State.*

04211  *Thru State Unrestricted.* Revenues from the Federal Government through the State as grants which can be used for any legal purpose desired by the LEA without restriction.

0422  *Medicaid Payments.*

04221  *Medicaid Payments.* Revenue from the Federal Government through the State for health services provided to students who are eligible for Medicaid benefits.

0429  *Other Unrestricted.*

04291  *Other Unrestricted.* Revenues received by an LEA from Federal funds through the State, other than grants or other sources specifically identified above, which can be used for any legal purpose desired by the LEA without restriction.

04299  *Reimbursements.* Reimbursements received by an LEA from Federal funds through the State for travel, meals, lodging, salary stipends or substitute salary expenses incurred by an LEA for permitting regular employees to attend workshops, conferences or other meetings sponsored by the State Department of Education, not to exceed $500 per individual.

0431  *Restricted Grants - Direct (Must Use Project Code).*

04311  *Direct Restricted.* Revenue direct from the Federal Government as grants to the LEA which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it usually is returned to the governmental unit.
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REVENUE SOURCE CODES

04319  Refunds of Revenue of Restricted Grants - Direct. Refunds of restricted revenue received directly from a federal source.

0451  Restricted Grants thru State (Must Use Project Code).

04511  Thru State Restricted. Revenues from the Federal Government through the State as grants to the LEA which must be used for a categorical or specific purpose.

04519  Refunds of Revenue of Restricted Grants thru State. Refunds of restricted federal revenue received through a state pass-through entity.

0465  Reimbursements for Food Service Programs (Must Use Project Code 88).

04650  Reimbursements for Food Service Programs – General. Revenues from the Federal Government through the State for food service programs. (Can be used in place of 04651-04658)

04651  Lunch Program. Revenues from the Federal Government through the State for meals provided to students who are eligible under the lunch program.

04653  Breakfast Program. Revenues from the Federal Government through the State for meals provided to students who are eligible under the breakfast program.

04654  Summer Meals Program (Section 13). Revenues from the Federal Government through the State for meals provided to students who are eligible under the summer meals program.

04656  Child and Adult Care Food Program. Revenues from the Federal Government through the State for meals provided to students who are eligible under the child and adult care food program.

04657  After School Hours Snack Program. Revenues from the Federal Government through the State for meals provided to students who are eligible under the after school hours snack program.

04658  Fresh Fruits and Vegetables Program. Revenue from the federal government through the State for fresh fruit and vegetables provided to students who are eligible under the Fresh Fruits and Vegetables program.

0471  Thru Intermediate Agency.


0481  Revenue In Lieu of Taxes.

04811  Revenue In Lieu of Taxes. Commitments or payments received by the LEA from the Federal Government in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately owned property or other tax base. Includes payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the Federal Government.
0482 National Forest Land Payments.

04821 National Forest Land Payments (25%). Proceeds received by an LEA from the Federal Government for use of land as a national forest.

0491 For/On Behalf of LEA.

04911 For/On Behalf of LEA. Commitments or payments made by the Federal Government for the benefit of the LEA, or contributions of equipment or supplies. Such revenue includes a contribution of fixed assets by a Federal governmental unit to the LEA and foods donated by the Federal Government to the LEA.

0499 Accrued Federal Revenue.

04991 Accrued Federal Revenue. Used ONLY to account for accrued federal revenue resulting from reimbursements receivable.

04992 Unearned Federal Revenue. Used ONLY to account for unearned (deferred) federal revenue.

05 Revenue from Miscellaneous Sources.

0511 Proceeds From Sale of Bonds.

05111 Proceeds From Sale of Bonds. Proceeds from the sale of bonds.

0512 Premiums on Sale of Bonds.

05121 Premium on Sale of Bonds. Proceeds from that portion of the sales price of bonds in excess of their par value. The premium represents an adjustment of the interest rate.

0513 Interest on Sale of Bonds.

05131 Interest on Sale of Bonds. Accrued interest realized from the sale of bonds. Used only when permitted by State law.

0514 Proceeds from Issuance of Refunding Bonds.

05141 Proceeds from Issuance of Refunding Bonds. Amount received from the issuance of refunding bonds including the amount needed to retire the refunded issuance and the additional proceeds to be refunded to issuer.

052 Fund Transfers In.

0521 Interfund Transfer from General Current Expense Fund.

05211 Interfund Transfer from General Current Expense Fund. Transfer which was withdrawn from the general current expense fund and placed in another fund without recourse.

0522 Interfund Transfer from Debt Service Fund.

05221 Interfund Transfer from Debt Service Fund. Transfer which was withdrawn from the debt service fund and placed in another fund without recourse.
0523  Interfund Transfer from Permanent Improvement Fund.

05231  Interfund Transfer from Permanent Improvement Fund.  Transfer which was withdrawn from the permanent improvement fund and placed in another fund without recourse.

0524  Interfund Transfer from Bond Construction Fund.

05241  Interfund Transfer from Bond Construction Fund.  Transfer which was withdrawn from the bond construction fund and placed in another fund without recourse.

0525  Interfund Transfer from Capital Projects Fund.

05251  Interfund Transfer from Capital Projects Fund.  Transfer which was withdrawn from the capital projects fund and placed in another fund without recourse.

0526  Interfund Transfer from Special Revenue Fund.

05261  Interfund Transfer from Special Revenue Fund.  Transfer which was withdrawn from the special revenue fund and placed in another fund without recourse.

0528  Intrafund Transfer In.

05281  Intrafund Transfer In.  Transfer of funds to a specific project from another specific project within the same fund.

053  Proceeds From the Disposal of Real or Personal Property.

05301  Proceeds from the disposal of Real Property.  Proceeds from the disposal of real estate owned by the school district or compensation for the loss of real property.

05302  Proceeds from the disposal of School Buses.  Proceeds from the disposal of school buses owned by the school district or compensation for the loss of such property.

05303  Proceeds from the disposal of Other Vehicles.  Proceeds from the disposal of vehicles other than school buses owned by the school district or compensation for the loss of such property.

05304  Proceeds from the disposal of Equipment.  Proceeds from the disposal of equipment owned by the school district or compensation for the loss of such property.

05305  Proceeds from the disposal of Textbooks.  Proceeds from the disposal of textbooks owned by the school district or compensation for the loss of such property.

05309  Proceeds from the disposal of Other Property.  Proceeds from the disposal of other property owned by the school district that cannot be described above or compensation for the loss of such property.

055  Capital Lease Proceeds.

05501  Capital Lease Proceeds.  Proceeds from capital leases.
### REVENUE SOURCE CODES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>057</td>
<td>Other Financing Sources.</td>
</tr>
<tr>
<td>05701</td>
<td><em>Other Financing Sources.</em> Proceeds from other financing sources not described above.</td>
</tr>
<tr>
<td>063</td>
<td>Special Items.</td>
</tr>
<tr>
<td>06301</td>
<td><em>Special Items.</em> Used to classify special items in accordance with GASB Statement 34. Included are significant transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence. For some districts, these include the sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution. Special items may also include events that are not within the control of the district. In the governmental funds, these items should be separately captioned or disclosed.</td>
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<tr>
<td>064</td>
<td>Extraordinary Items.</td>
</tr>
<tr>
<td>06401</td>
<td><em>Extraordinary Items.</em> Used to classify items in accordance with GASB Statement 34. Included are transactions or events that are outside the control of school district administration and are both unusual in nature and infrequent in occurrence. For some districts, these include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen.</td>
</tr>
</tbody>
</table>
PROGRAM/FUNCTION EXPENDITURES CODES

The program function code dimension is a five digit field located in the third element of the account code structure that identifies the educational program, function and activity to which an expenditures is being charged. The first digit identifies the program; the second digit identifies the function; and the following three digits identify the activity. The codes are:

**PROGRAM CODES**

1 - Regular Elementary/Secondary Educ.  
2 - Special Education  
3 - Vocational Education  
4 - Other Instructional Programs  
5 – Non-Public School Programs  
6 - Adult/Continuing Education Prgm  
7 - Transfers and Reserves  
8 - Community Service Programs  
9 - Co-curricular and Extra-curricular Programs

**FUNCTION CODES**

1 - Instruction  
2 - Support Services  
3 - Operations  
4 - Facilities  
5 - Debt Services  
6 - Other Outlays

**ACTIVITY CODES**

For Instruction Functions (1):

1 - Regular Education  
2 - Special Education  
3 - Vocational Education  
4 - Other Instructional Education  
5 - Non-Public Education  
6 - Adult/Continuing Education  
8 - Community Service  
9 - Co-curricular and Extra-curricular

For Support Service Functions (2):

1 - Student  
2 - Instructional Staff  
3 - General Administration  
4 - School Administration  
5 - Central Services  
6 - Operation and Maintenance Plant  
7 - Student Transportation  
9 - Other Support Services

For Other Functions:

The activity codes vary.
PROGRAM CODES - The first digit of the program/function code identifies the instructional program to which an expenditure is being charged. The second digit of this code element identifies the function, and the last three digits identify the activity. All five digits MUST be entered to have a complete code. The program codes are:

1XXX  Regular Elementary/Secondary Education Programs. Activities that provide students in pre-kindergarten through grade 12 with learning experiences to prepare them for further education or training and for responsibilities as citizens, family members and workers. Use program 200 for special education programs that focus on adapting curriculum or instruction to accommodate a specific disability; program 300 for vocational/technical programs that focus on career skills; and program 400 for alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors.

2XXX  Special Education Programs. Activities that provide students in pre kindergarten through grade 12 with learning experiences that are categorized as special programs outside the realm of “regular programs” to prepare them for further education or training and for responsibilities as citizens, family members and workers. These services are related to mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury, and speech or language impairments.

3XXX  Vocational Education Programs. Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.

4XXX  Other Instructional Programs - Elementary/Secondary. Activities that provide students in grades pre-kindergarten through K-12 with learning experiences not included in the programs 100-300 or 500-900. Also inclusive of students receiving services related to gifted and talented programs.

5XXX  Non - Public School Programs. Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal Government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school students.

6XXX  Adult/Continuing Education Programs. Activities that develop knowledge and skills to meet immediate and long range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or to enrich the aesthetic qualities of life. Adult basic education programs are included in this category.

7XXX  Transfers and Reserves. Activities related to the transfer of funds and budgeted reserves.

8XXX  Community Service Programs. Activities which are not directly related to the provision of educational services in an LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole or some segment of the community.
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PROGRAM/FUNCTION CODES

9XXXX  Co-Curricular and Extra-Curricular Activities. Activities that add to a student’s educational experience but are not related to educational activities. These typically include events and activities that take place outside the traditional classroom. Some examples are student government, athletics, band, choir, debate teams, club activities, and honor societies.
FUNCTION CODES - The second digit of the program/function code identifies the function and the last three digits identify the activity. The activity codes vary, depending on the function code. For instruction function codes (Function Code 1), the third digit identifies the program again and the fourth and fifth digits identify the instructional activities. For support service function codes (Function Code 2), the third digit identifies the following categories of support services: 1 – Student; 2 – Instructional Staff; 3 – General Administration; 4 – School Administration; 5 – Central Services; 6 – Operations and Maintenance of Plant; 7 – Student Transportation; 8 – Not Used; and 9 – Other Support Services, and the fourth and fifth digits identify the support activities.

The function codes are:

X1XXX Instruction. Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairpersons’ expenditures should be included in X2490.

X2XXX Support Services. Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objective of instruction and community services.

X3XXX Operation of Noninstructional Services. Activities concerned with providing noninstructional services to students, staff, or the community.

X4XXX Facilities Acquisition and Construction. Activities concerned with initially acquiring and improving land.

X5XXX Debt Service. Activities related to servicing the long-term debt of the school district, including payments of both principal and interest.

X6XXX Transfers and Reserves. Activities related to the transfer of funds and budgeted reserves. (To be reflected as a transfer for financial statement reporting and used only in program 7).
VALID FUNCTION AND ACTIVITY CODES FOR THE INSTRUCTION FUNCTION - Since the activity codes for the instruction function code are unique to each program, the valid function and activity codes are listed for each program:

1 - Regular Instruction Programs:

11111 Instruction – K-12. Instruction activities dealing directly with the interaction between teachers and K12 students, other than the activities associated with instructional services provided by academic coaches and technology integration specialists or instructional activities provided during time periods other than the normal instructional term, which should be coded under program function codes 11115 or 11119, respectively.

11115 Instruction – K-12 - Academic Coaches. Instruction activities dealing with the interaction between academic coaches and technology integration specialists with regular classroom teachers and K-12 students to improve teacher or student performance and integrate 21st Century technological skills in the academic program, including the modeling of effective teaching techniques in the classroom.

11119 Instruction – K-12 - Extended Day/Year. Instruction activities dealing directly with the interaction between teachers and K12 students, provided during an extended day or year, including summer school.

11121 Instruction – Pre-Kindergarten. Instruction activities dealing directly with the interaction between teachers and pre-kindergarten students, other than the activities associated with the instructional services provided by academic coaches and technology integration specialists or instructional activities provided during time periods other than the normal instructional term, which should be coded under program function codes 11125 or 11129, respectively.

11125 Instruction – Pre-Kindergarten - Academic Coaches. Instruction activities dealing with the interaction between academic coaches and technology integration specialists with regular classroom teachers and K-12 students to improve teacher or student performance and integrate 21st Century technological skills in the academic program, including the modeling of effective teaching techniques in the classroom.

11129 Instruction – Pre-Kindergarten - Extended Day/Year. Instruction activities dealing directly with the interaction between teachers and K12 students, provided during an extended day or year, including summer school.

2 - Special Education Programs:

21210 Multi-Categorical. Direct and/or indirect services provided to a mixed group of students with the following disabilities: emotional/behavior disorders, mental impairment and specific learning disabilities, other than the activities associated with instructional services provided by academic coaches and technology integration specialists or instructional activities provided during time periods other than the normal instructional term, which should be coded under program function codes 21215 or 21219, respectively.

21211 Mental Impairment. Direct and/or indirect services provided to students with significantly sub-average general intellectual functioning, existing concurrently with
deficits in adaptive behavior and manifested during the developmental period, that adversely affects a child's educational performance.

21215  **Multi-Categorical - Academic Coaches.**  Instruction activities dealing with the interaction between academic coaches and technology integration specialists with regular classroom teachers and a mixed group of students with the following disabilities: emotional/behavior disorders, mental impairment and specific learning disabilities, to improve teacher or student performance and integrate 21st Century technological skills in the academic program, including the modeling of effective teaching techniques in the classroom.

21219  **Multi-Categorical - Extended Day/Year.**  Direct and/or indirect services provided to a mixed group of students with the following disabilities: emotional/behavior disorders, mental impairment, and specific learning disabilities provided during an extended day or year, including summer school.

21221  **Hearing Impairment.**  Direct and/or indirect services provided to students with impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance.

21223  **Visual impairment, including blindness.**  Direct and/or indirect services provided to students with impairments in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

21224  **Deaf - Blindness.**  Direct and/or indirect services provided to students with concomitant hearing and visual impairments the combination of which causes such severe communication and other developmental and educational needs that these impairments cannot be accommodated by services solely for the deaf or hard of hearing or for the blind or partially sighted.

21231  **Emotional/Behavior Disorders.**  Direct and/or indirect services provided to students with behavior disorders who exhibit one or more of the following characteristics over a long period of time and to a marked degree that adversely affects a child's educational performance: an inability to learn that cannot be explained by intellectual, sensory, or health factors; an inability to build or maintain satisfactory interpersonal relationships with peers and teachers; a general pervasive mood of unhappiness or depression; or a tendency to develop physical symptoms or fears associated with personal or school problems.

21232  **Autism.**  Direct and/or indirect services provided to students with a developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age 3, which adversely affects a child's educational performance.

21241  **Specific Learning Disabilities.**  Direct and/or indirect services provided to students with a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia.
21251 **Orthopedic Impairment.** Direct and/or indirect services provided to students with severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by a congenital anomaly (e.g., clubfoot, absence of some member), impairments caused by disease (e.g., poliomyelitis, bone tuberculosis), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns that cause contractures).

21252 **Other Health Impairment.** Direct and/or indirect services provided to students with disabilities of limited strength, vitality or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment that are due to chronic or acute health problems such as asthma, ADD, ADHD, diabetes, epilepsy, heart condition, hemophilia, lead poisoning, leukemia, rheumatic fever, or sickle cell anemia and adversely affect a child's educational performance.

21253 **Traumatic Brain Injury.** Direct and/or indirect services provided to students with an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance.

21282 **Pre-school Developmental Delay.** Direct and/or indirect services provided to students ages 3 - 5 with developmental delays as defined by the State and as measured by appropriate diagnostic instruments and procedures in one or more of the following areas: cognitive development, physical development, communication development, social/emotional development, or adaptive development.

21291 **Out-of-School Environment.** Activities dealing with the interaction between teachers and students who are in a special education program in a location other than a school classroom, such as a home or hospital.

3 - Vocational Education Programs:

31311 **Agriculture, Food and Natural Resources.** Activities that prepare students for careers in the production, processing, marketing, distribution, financing, and development of agricultural commodities and resources including food, fiber, wood products, natural resources, horticulture, and other plant and animal products/resources. Includes the following WVDE CTE approved Programs of Study:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AG0110</td>
<td>Power, Structural and Technical Systems</td>
</tr>
<tr>
<td>AG0120</td>
<td>Agribusiness Systems</td>
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<tr>
<td>AG0130</td>
<td>Forestry Industry</td>
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<td>AG0170</td>
<td>Natural Resources Management</td>
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<td>AG0210</td>
<td>Plant Systems</td>
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<tr>
<td>AG0214</td>
<td>Turf and Landscape Systems (Discontinued)</td>
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<td>AG0215</td>
<td>CASE Plant Science (Discontinued)</td>
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<td>AG0220</td>
<td>Animal Systems</td>
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<td>AG0221</td>
<td>CASE Animal Science (Discontinued)</td>
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<td>AG0223</td>
<td>Pet Grooming</td>
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<td>AG0224</td>
<td>Taxidermy (Discontinued)</td>
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<td>AG0230</td>
<td>Animal Processing</td>
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<tr>
<td>AG2180</td>
<td>Mining Extraction (Discontinued)</td>
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<tr>
<td>AG2185</td>
<td>Chemical Energy and Mechanical Technologies</td>
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<tr>
<td>Code</td>
<td>Description</td>
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<tr>
<td>AG2190</td>
<td>Environmental Technology and Management (Discontinued)</td>
</tr>
<tr>
<td>31312</td>
<td><strong>Arts, A/V Technology and Communication.</strong> Activities that prepare students for careers in designing, producing, exhibiting, performing, writing, and publishing multimedia content including visual and performing arts and design, journalism, and entertainment services. Includes the following WVDE CTE approved Programs of Study:</td>
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<tr>
<td>AV0970</td>
<td>Applied Design (Discontinued)</td>
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<td>AV1469</td>
<td>Radio Broadcasting (Discontinued)</td>
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<td>AV1680</td>
<td>Broadcasting Technology</td>
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<tr>
<td>AV1682</td>
<td>Broadcast Journalism (Discontinued)</td>
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<td>AV1684</td>
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<td>AV1830</td>
<td>Graphic Communications</td>
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<td>Graphic Design</td>
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<td>Performing Arts (Discontinued)</td>
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<td>AV2015</td>
<td>Visual Arts (Discontinued)</td>
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<tr>
<td>31313</td>
<td><strong>Education and Training.</strong> Activities that prepare students for careers in planning, managing and providing education and training services, and related learning support services such as administration, teaching/training, administrative support, and professional support services. Includes the following WVDE CTE approved Program of Study:</td>
</tr>
<tr>
<td>ED1300</td>
<td>Careers in Education</td>
</tr>
<tr>
<td>31319</td>
<td><strong>Instruction – CTE Students – Extended Day/Year.</strong> Instruction activities dealing directly with the interaction between teachers and CTE students, provided during an extended day or year, including summer school.</td>
</tr>
<tr>
<td>31321</td>
<td><strong>Marketing Sales and Service.</strong> Activities that prepare students for careers in the planning, managing, and performing marketing activities to reach organizational objectives such as brand management, professional sales, merchandising, marketing communications and market research. Includes the following WVDE CTE approved Program of Study:</td>
</tr>
<tr>
<td>MK0420</td>
<td>Marketing Management</td>
</tr>
<tr>
<td>31331</td>
<td><strong>Health Science.</strong> Activities that prepare students for careers in the planning, managing, and providing therapeutic services, diagnostic services, health informatics, support services, and biotechnology research and development. Includes the following WVDE CTE approved Programs of Study:</td>
</tr>
<tr>
<td>HE0225</td>
<td>Animal Systems - Vet Science (Discontinued)</td>
</tr>
<tr>
<td>HE0715</td>
<td>Allied Health</td>
</tr>
<tr>
<td>HE0718</td>
<td>Diagnostics Services</td>
</tr>
<tr>
<td>HE0723</td>
<td>Therapeutic Services</td>
</tr>
<tr>
<td>HE0728</td>
<td>Support Services (Discontinued)</td>
</tr>
<tr>
<td>HE0740</td>
<td>Health Informatics (Discontinued)</td>
</tr>
<tr>
<td>HE0742</td>
<td>Health Informatics</td>
</tr>
<tr>
<td>HE0780</td>
<td>Biomedical Science (PLTW)</td>
</tr>
<tr>
<td>HE1095</td>
<td>Personal Fitness and Wellness Training</td>
</tr>
<tr>
<td>HE1215</td>
<td>Food Science and Nutrition (Discontinued)</td>
</tr>
</tbody>
</table>
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PROGRAM/FUNCTION CODES

HE2220  Health Informatics (Advanced Career)

31332  Government and Public Administration. Activities that prepare students for careers in planning and executing government functions at the local, state and federal levels, including governance, national security, foreign service, planning, revenue and taxation, and regulations. Includes the following WVDE CTE approved Program of Study:

GO1070  JROTC
GO2325  National Guard Youth Challenge Program (Discontinued)

31333  Hospitality and Tourism. Activities that prepare students for careers in pathways that relate to families and human needs such as restaurant and food/beverage services, lodging, travel and tourism, recreation, amusement and attractions. Includes the following WVDE CTE approved Programs of Study:

HO1010  Pro-Start Restaurant Management
HO1015  Baking and Pastry
HO1200  Lodging Management Program (Discontinued)
HO1210  Hospitality and Tourism

31334  Human Services. Activities that prepare students for careers in pathways that relate to families and human needs such as counseling and mental health services, family and community services, personal care, and consumer services. Includes the following WVDE CTE approved Programs of Study:

HU1000  Early Childhood Education (Discontinued)
HU1015  Prevention Support Specialist (Discontinued)
HU1025  Human Services
HU1080  Rehabilitation Specialist (Discontinued)
HU1090  Personal Organizer (Discontinued)
HU2050  Barbering Apprenticeship (Discontinued)
HU2055  Nail Technology (Discontinued)
HU2305  Barbering
HU2310  Hair Stylist (Discontinued)
HU2311  Pre-Cosmetology
HU2315  Aesthetics (Discontinued)
HU2320  Health and Safety Leadership (Discontinued)

31342  Family and Consumer Sciences (Non Occupational). Activities that prepare students to acquire knowledge and develop understanding, attitudes and skills relevant to personal, home, and family life.

31343  Law, and Public Safety, Corrections and Security. Activities that prepare students for careers in planning, managing, and providing legal, public safety, protective services and homeland security, including professional and technical support services. Includes the following WVDE CTE approved Programs of Study:

LA1020  Law & Public Safety
LA1490  Paralegal Assistant
LA2200  Emergency and Firefighting Management Services
LA2300  Industrial Fire Safety (Discontinued)
### Manufacturing
Activities that prepare students for careers in planning, managing and performing the processing of materials into intermediate or final products and related professional and technical support activities such as production planning and control, maintenance and manufacturing/process engineering. Includes the following WVDE CTE approved Programs of Study:

- MA1628 Automotive Machining (Discontinued)
- MA1630 Robotics
- MA1730 Manufacturing Technology (Discontinued)
- MA1780 Electronics Technician
- MA1810 Hydraulic and Pneumatic Troubleshooting (Discontinued)
- MA1870 Industrial Equipment Maintenance
- MA1880 Industrial Technology (Discontinued)
- MA1895 Industrial Electrical Control Systems (Discontinued)
- MA1900 Machine Tool Technology
- MA1980 Welding
- MA2030 Computer Integrated Manufacturing (Discontinued)
- MA2110 Metals Technology (Discontinued)
- MA2120 Millwork and Cabinetmaking
- MA2235 Integrated Production Technology (AC)

### Science, Technology, Engineering and Mathematics
Activities that prepare students for careers in planning, managing, and providing scientific research and professional and technical services (e.g., physical science, social science, engineering) including laboratory and testing services, and research and development services. Includes the following WVDE CTE approved Programs of Study:

- ST1790 STEM (Discontinued)
- ST2175 Energy, Power and Engineered Systems (Advanced Career)
- ST2200 Aerospace Engineering (Advanced Career)
- ST2205 Innovations in Science and Technology (Advanced Career)
- ST2225 Clean Energy (Advanced Career)
- ST2460 Pre-Engineering - Project Lead the Way

### Transportation, Distribution, and Logistics
Activities that prepare students for careers in the planning, management, and movement of people, materials, and goods by road, pipeline, air, rail and water and related professional and technical support services such as transportation infrastructure planning and management, logistics services, mobile equipment and facility maintenance. Includes the following WVDE CTE approved Programs of Study:

- TR1620 Automotive Technology
- TR1625 Transportation Technology (Discontinued)
- TR1670 Collision Repair Technology
- TR1740 Diesel Equipment Technology
- TR1960 Power Equipment Systems
- TR2215 Global Logistics and Supply Chain Management (Advanced Career)

### Technology Education (Non-Occupational)
Activities that develop a student’s understanding about all aspects of industry and technology. These include experimenting, designing, constructing, and evaluating; using tools, machines, materials;
and using processes which may help individuals make informed and meaningful occupational choices, or may prepare them to enter advanced trade and industrial or technical education programs.

31361 **Business, Management and Administration.** Activities that prepare students for careers in planning, organizing, directing and evaluating business functions essential to efficient and productive business operations. Includes the following WVDE CTE approved Programs of Study:

- BM0510 Career and Work Skills Training (CWST)
- BM1410 Accounting and Finance (Discontinued)
- BM1465 Management and Administrative Support
- BM1479 General Management (Discontinued)
- BM1495 Entrepreneurship (Discontinued)
- BM1500 High School of Business (Discontinued)

31362 **Finance.** Activities that prepare students for careers in planning and related services for financial and investment planning, banking, insurance, and business financial management. Includes the following WVDE CTE approved Program of Study:

- FI1410 Accounting and Finance
- FI1430 Business Finance (Discontinued)

31371 **Information Technology.** Activities that prepare students for careers related to the design, development, support and management of hardware, software, multimedia and systems integration services. Includes the following WVDE CTE approved Programs of Study:

- IT1440 Microsoft Computer Applications Specialist (MCAS) (Discontinued)
- IT1442 Coding, App and Game Design
- IT1445 Virtual Simulation and Game Development
- IT1450 Information Management
- IT1480 Certified Internet Webmaster (CIW) (Discontinued)
- IT1640 CISCO Networking Academies
- IT1680 Computer Systems Repair Technology
- IT1930 Oracle (Discontinued)
- IT2210 Informatics (Advanced Career)
- IT2215 Computer Science (Project Lead the Way)

31381 **Architecture and Construction.** Activities that prepare students for careers in designing, planning, managing, building and maintaining the built environment. Includes the following WVDE CTE approved Programs of Study:

- AR1600 HVAC Technician
- AR1720 Computer Aided Drafting and Design
- AR1760 Electrical Technician
- AR1800 Building Maintenance and Operations
- AR1820 Carpentry
- AR1910 Masonry
- AR2140 Plumbing

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

**WV Specific Career.** Activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for 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)

### 4 - Other Instructional Education Programs:

- **41411 Bilingual-English for Speakers of Other Languages (ESOL).** Activities for students from homes where the English language is not the primary language spoken.

- **41419 Other Instructional Education Programs – Extended Day/Year.** Instruction activities dealing directly with the interaction between teachers and other students, provided during an extended day or year, including summer school.

- **41421 Alternative (and At Risk) Education Programs.** Activities for students assigned to alternative campuses, centers, or classrooms designed to provide improved behavior modification and/or an enhanced learning experience. Typically, alternative education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting.

- **41431 Out-of-School Environment.** Activities dealing with the interaction between teachers and students who are in any instructional program, including regular, CTE, or other programs, in a location other than a school classroom, such as a home or hospital. These types of expenditures for students in the special education program should be coded to Program/Function Code 21291.

- **41471 Gifted.** Direct and/or indirect services provided to students with behavior that reflects an interaction among three basic clusters of human traits: above average general and/or specific abilities, high levels of task commitment, and high levels of creativity.

### 5 - Non-Public Schools Education Programs:

- **51510 Instruction – K-12 – Multi-Categorical.** Direct and/or indirect special education services provided to a mixed group of students enrolled in a non-public school located in the school district with the following disabilities: emotional/behavior disorders, mental impairment and specific learning disabilities.

- **51511 Instruction – K-12.** Instruction activities dealing directly with the interaction between teachers and K12 students provided for in a non-public school classroom.

- **51521 Instruction – Pre-Kindergarten.** Instruction activities dealing directly with the interaction between teachers and pre-kindergarten students provided for in a non-public school classroom.

### 6 - Adult/Continuing Education Programs:

- **61611 Agriculture, Food and Natural Resources.** Activities that prepare students for careers in the production, processing, marketing, distribution, financing, and development of
agricultural commodities and resources including food, fiber, wood products, natural resources, horticulture, and other plant and animal products/resources. Includes the following WVDE CTE approved Programs of Study:

AG0110  Power, Structural and Technical Systems
AG0120  Agribusiness systems
AG0130  Forestry Industry
AG0170  Natural Resources Management
AG0210  Plant Systems
AG0214  Turf and Landscape Systems
AG0215  CASE Plant Science
AG0220  Animal Systems
AG0221  CASE Animal Science
AG0222  Virtual Animal Science
AG0223  Pet Grooming
AG0224  Taxidermy
AG0230  Animal Processing
AG2185  Chemical Energy and Mechanical Technologies
AG2190  Environmental Technology and Management

61612 **Arts, A/V Technology and Communication.** Activities that prepare students for careers in designing, producing, exhibiting, performing, writing, and publishing multimedia content including visual and performing arts and design, journalism, and entertainment services. Includes the following WVDE CTE approved Programs of Study:

AV1680  Broadcasting Technology
AV1682  Broadcast Journalism
AV1684  Multimedia Publishing
AV1830  Graphic Communications
AV1850  Graphic Design

61613 **Education and Training.** Activities that prepare students for careers in planning, managing and providing education and training services, and related learning support services such as administration, teaching/training, administrative support, and professional support services. Includes the following WVDE CTE approved Program of Study:

ED1300  Careers in Education

61621 **Marketing Sales and Service.** Activities that prepare students for careers in the planning, managing, and performing marketing activities to reach organizational objectives such as brand management, professional sales, merchandising, marketing communications and market research. Includes the following WVDE CTE approved Program of Study:

MK0420  Marketing Management

61631 **Health Science.** Activities that prepare students for careers in the planning, managing, and providing therapeutic services, diagnostic services, health informatics, support services, and biotechnology research and development. Includes the following WVDE CTE approved Programs of Study:
HE0715 Allied Health
HE0718 Diagnostic Services
HE0723 Therapeutic Services
HE0728 Support Services
HE0728 Virtual Support Services
HE0742 Health Informatics-Pilot
HE0780 Biomedical Science (PLTW)
HE1095 Personal Fitness and Wellness Training
HE1095 Virtual Personal Fitness and Wellness Training
HE1215 Food Science and Nutrition
HE2220 Health Informatics (Advanced Career)

61632 **Government and Public Administration.** Activities that prepare students for careers in planning and executing government functions at the local, state and federal levels, including governance, national security, foreign service, planning, revenue and taxation, and regulations.

61633 **Hospitality and Tourism.** Activities that prepare students for careers in pathways that relate to families and human needs such as restaurant and food/beverage services, lodging, travel and tourism, recreation, amusement and attractions. Includes the following WVDE CTE approved Programs of Study:

- HO1010 Pro-Start Restaurant Management
- HO1015 Baking and Pastry
- HO1210 Hospitality and Tourism

61634 **Human Services.** Activities that prepare students for careers in pathways that relate to families and human needs such as counseling and mental health services, family and community services, personal care, and consumer services. Includes the following WVDE CTE approved Programs of Study:

- HU1000 Early Childhood Education
- HU1015 Prevention Support Specialist
- HU1015 Virtual Prevention Support Specialist
- HU1016 Virtual Wellness Coaching
- HU1025 Social Services Assistant
- HU1080 Rehabilitation Specialist
- HU2050 Barbering Apprenticeship
- HU2055 Nail Technician
- HU2305 Barbering
- HU2310 Hair Stylist
- HU2315 Aesthetics
- HU2320 Health and Safety Leadership
- HU2320 Virtual Health and Safety Leadership
- HU2321 Virtual Family Services
- HU2322 Virtual Childcare
- HU2323 Virtual Counseling and Mental Health

61642 **Family and Consumer Sciences (Non Occupational)** Activities that prepare students to acquire knowledge and develop understanding, attitudes and skills relevant to personal, home, and family life.
61643  **Law, and Public Safety, Corrections and Security.** Activities that prepare students for careers in planning, managing, and providing legal, public safety, protective services and homeland security, including professional and technical support services. Includes the following WVDE CTE approved Programs of Study:

LA1020  Law & Public Safety  
LA1021  Virtual Criminology  
LA1490  Paralegal Assistant  
LA2200  Emergency and Firefighting Management Services

61644  **Manufacturing.** Activities that prepare students for careers in planning, managing and performing the processing of materials into intermediate or final products and related professional and technical support activities such as production planning and control, maintenance and manufacturing/process engineering. Includes the following WVDE CTE approved Programs of Study:

MA1630  Robotics  
MA1780  Electronics Technician  
MA1870  Industrial Equipment Maintenance  
MA1900  Machine Tool Technology  
MA1980  Welding  
MA2110  Metals Technology  
MA2120  Millwork and Cabinetmaking  
MA2235  Advanced Manufacturing (Advanced Career)

61645  **Science, Technology, Engineering and Mathematics** Activities that prepare students for careers in planning, managing, and providing scientific research and professional and technical services (e.g., physical science, social science, engineering) including laboratory and testing services, and research and development services. Includes the following WVDE CTE approved Programs of Study:

ST1790  STEM  
ST2175  Energy, Power and Engineered Systems (Advanced Career)  
ST2200  Aerospace Engineering (Advanced Career)  
ST2205  Innovations in Science and Technology (Advanced Career)  
ST2225  Clean Energy (Advanced Career)  
ST2460  Pre-Engineering - Project Lead the Way

61646  **Transportation, Distribution, and Logistics.** Activities that prepare students for careers in the planning, management, and movement of people, materials, and goods by road, pipeline, air, rail and water and related professional and technical support services such as transportation infrastructure planning and management, logistics services, mobile equipment and facility maintenance. Includes the following WVDE CTE approved Programs of Study:

TR1620  Automotive Technology  
TR1625  Transportation Technology  
TR1670  Collision Repair Technology  
TR1740  Diesel Equipment Technology  
TR1920  Materials Distribution
Technology Education (Non-Occupational). Activities that develop a student’s understanding about all aspects of industry and technology. These include experimenting, designing, constructing, and evaluating; using tools, machines, materials; and using processes which may help individuals make informed and meaningful occupational choices, or may prepare them to enter advanced trade and industrial or technical education programs.

Business, Management and Administration. Activities that prepare students for careers in planning, organizing, directing and evaluating business functions essential to efficient and productive business operations. Includes the following WVDE CTE approved Programs of Study:

- BM0510 Career and Work Skills Training (CWST)
- BM1410 Accounting
- BM1410 Virtual Accounting
- BM1465 Management and Administrative Support
- BM1465 Virtual Management and Administrative Support

Finance. Activities that prepare students for careers in planning and related services for financial and investment planning, banking, insurance, and business financial management. Includes the following WVDE CTE approved Program of Study:

- FI1430 Business Finance

Information Technology. Activities that prepare students for careers related to the design, development, support and management of hardware, software, multimedia and systems integration services. Includes the following WVDE CTE approved Programs of Study:

- IT1442 Coding, App and Game Design
- IT1445 Virtual Simulation and Game Development
- IT1450 Information Management/Microsoft Computer Applications Specialist
- IT1640 CISCO Networking Academies
- IT1680 Computer Systems Repair Technology
- IT2210 Informatics (Advanced Career)
- IT2215 Computer Science (Project Lead the Way)

Architecture and Construction. Activities that prepare students for careers in designing, planning, managing, building and maintaining the built environment. Includes the following WVDE CTE approved Programs of Study:

- AR1600 HVAC Technician
- AR1720 Drafting
- AR1760 Electrical Technician
- AR1800 Building Maintenance and Operations
- AR1820 Carpentry
- AR1910 Masonry
- AR2140 Plumbing

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

8 - Community Service Programs:

81811 Instruction – K-12. Instruction includes the activities dealing directly with the interaction between teachers and K12 students provided for in a school classroom.

81821 Instruction – Pre-Kindergarten. Instruction includes the activities dealing directly with the interaction between teachers and pre-kindergarten students provided for in a school classroom.

81891 Instruction – Other. Instruction includes the activities dealing directly with the interaction between teachers and students other than pre-kindergarten or K12 students provided for in a school classroom.

9 - Co-curricular and Extra-curricular Instructional Programs:

91910 School Sponsored Co-curricular Activities (Paid by LEA). School-sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student-finances and managed activities, such as: Class of 20XX, Chess Club, Senior Prom, and Future Farmers of America. Athletics are coded to program/function 91920.

91920 School Sponsored Athletics (Paid by LEA). School-sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to pursue various aspects of physical education. Athletics normally involve competition between schools and frequently involve offsetting gate receipts or fees.

91980 School Sponsored Activities (Paid by school). School sponsored activities, paid by the school from school activity funds. School sponsored activities normally supplement the regular instruction program and includes all activities of the school, co-curricular as well as extra-curricular or athletics. To be used to record the expenditures of the schools into the LEA’s financial statements at the end of the reporting period.

91990 Other (Paid by LEA). Activities that provide students with learning experiences not included in the other program/function 91XXX codes.
VALID FUNCTION AND ACTIVITY CODES FOR THE SUPPORT SERVICES FUNCTION CODES - Since the activity codes for the support service function codes are interchangeable with all programs, the function and activity codes are listed with an “X” in the program field:

**X21  Support Services – Student.** Activities designed to assess and improve the well-being of students and to supplement the teaching process:

- **X210  Attendance and Social Work Services - General.** Activities designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community. *(Recommended, instead of using X2111-X2112)*
  
  - **X2110  Attendance Service.** Activities such as promptly identifying nonattendance patterns, promoting improved attitudes toward attendance, analyzing causes of nonattendance, acting early on nonattendance problems, and enforcing compulsory attendance levels.
  
  - **X2112  Social Work Service.** Activities such as investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her problem.

- **X2120  Guidance - General.** Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. *(Recommended, instead of using X2121-X2129)*
  
  - **X2121  Guidance - Supervision.** Activities associated with directing, managing and supervising guidance services.
  
  - **X2122  Guidance - Counseling.** Activities concerned with the relationship between one or more counselors and one or more students as counselees, between students and students, and between counselors and other staff members. These activities are to help the student understand his or her educational, personal, and occupational strengths and limitations; relate his or abilities, emotions, and aptitudes to educational and career opportunities; utilize his or her abilities in formulating realistic plans; and achieve satisfying personal and social development.

- **X2123  Guidance - Appraisal.** Activities that assess student characteristics, are used in administration, instruction, and guidance, and assist the student in assessing his or her purposes and progress in career and personality development.

- **X2124  Guidance - Information Services.** Activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students, through staff members or parents.
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**PROGRAM/FUNCTION CODES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>X2125</td>
<td>Guidance - Record Maintenance</td>
<td>Activities for compiling, maintaining, and interpreting cumulative records of individual students, including systematic consideration of such factors as: home and family background, physical and medical status, standardized test results, personal and social development and school performance.</td>
</tr>
<tr>
<td>X2126</td>
<td>Guidance - Placement</td>
<td>Activities that help place students in appropriate situations while they are in school. These could be educational situations, part-time employment while they are in school, and appropriate educational and occupational situations after they leave school. These activities also help ease the student’s transition from one educational experience to another. The transition may require, for example, admissions counseling, referral services, assistance with records, and follow-up communications with employers.</td>
</tr>
<tr>
<td>X2129</td>
<td>Guidance - Other</td>
<td>Guidance services which cannot be classified above.</td>
</tr>
<tr>
<td>X2130</td>
<td>Health - General</td>
<td>Physical and mental health services which are not direct instruction. Included are the activities that provide students with appropriate medical, dental, and nursing services.</td>
</tr>
<tr>
<td>X2131</td>
<td>Health - Supervision</td>
<td>Activities associated with directing and managing health services.</td>
</tr>
<tr>
<td>X2132</td>
<td>Health - Medical</td>
<td>Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; and communications with parents and medical officials.</td>
</tr>
<tr>
<td>X2133</td>
<td>Health - Dental</td>
<td>Activities associated with dental screening, dental care, and orthodontic activities.</td>
</tr>
<tr>
<td>X2134</td>
<td>Health - Nursing</td>
<td>Activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.</td>
</tr>
<tr>
<td>X2135</td>
<td>Health - Needs Assessment and Treatment Planning</td>
<td>Activities associated with developing a treatment plan to meet the needs of a student with a disability or multiple disabilities. The treatment plan is a product of collaboration between a parent or adult student and educators who, through full and equal participation, identify the unique needs of a student with a disability and plan the special education and health related services to meet those needs. It sets forth in writing a commitment of resources necessary to enable the student to receive needed special education and health related services. The treatment plan is a management tool that is used to ensure that each eligible student is provided special education and health related services appropriate to the student’s special needs. It serves as an evaluation device for use in determining the extent of the student’s progress toward meeting the projected outcomes. <strong>(Should only be used for services provided by vendors or for materials and supplies. Do not use for employee labor and related fixed costs.)</strong></td>
</tr>
<tr>
<td>X2136</td>
<td>Health - Care Coordination</td>
<td>Activities associated with assisting students with a disability or multiple disabilities in gaining access to special education and health</td>
</tr>
</tbody>
</table>
related services and to coordinate delivery of special education and health related services. Care Coordination includes monitoring service/treatment needs and progress, providing specific case management/procedural accountability duties and interacting with students with disabilities, providers of services, and parents/guardians. (Should only be used for services provided by vendors or for materials and supplies. Do not use for employee labor and related fixed costs.)

X2137 Health - Personal Care. Direct 1:1 staff: student services provided on a continuous basis to a student with a disability or multiple disabilities. The services are related to the student’s physical and behavioral health requirements, including assistance with eating, dressing, personal hygiene, communication, activities of daily living, bladder and bowel requirements, use of adaptive equipment, ambulation, exercise and safety, behavior modification, and/or other remedial services necessary to promote a student’s ability to participate in the educational setting. These support services are not to provide initial or original instruction, but may provide reinforcement and practice of previously taught skills or content.

X2139 Health - Other. Health services not classified above.

X2140 Psychology - General. Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff and parents. (Recommended, instead of using X2141-X2149)

X2141 Psychology - Supervision. Directing, managing and supervising the activities associated with psychological services.

X2142 Psychology - Testing. Activities concerned with administering psychological tests, standardized tests, and inventory assessments. These tests measure ability, aptitude, achievement, interests and personality. Activities also include the interpretation of these tests for students, school personnel and parents.

X2143 Psychology - Counseling. Activities that take place between a school psychologist or other qualified person as counselor and one or more students as counselees in which the students are helped to perceive, clarify, and solve problems of adjustment and interpersonal relationships.

X2144 Psychology - Therapy. Activities that provide a therapeutic relationship between a qualified mental health professional and one or more students, in which the students are helped to perceive, clarify, and solve emotional problems.

X2149 Psychology - Other. Other activities associated with psychological services not classified above.

X2150 Speech Pathology and Audiology - General. Activities which identify, assess, and treat children with speech, hearing, and language impairments.

X2151 Speech Pathology and Audiology - Supervision. Activities associated with directing, managing and supervising speech pathology and audiology services.
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X2152  **Speech Pathology and Audiology - Testing.** Activities which assess children with speech, hearing and language impairments.

X2153  **Speech Pathology and Audiology - Counseling.** Activities which take place between a school psychologist or other qualified person as counselor and one or more students as counselees in which the students are helped to clarify and solve problems relating to adjustment with speech, hearing or language impairments.

X2159  **Speech Pathology and Audiology - Other.** Other activities associated with speech pathology and audiology service not classified above.

X2160  **Occupational and Physical Therapy - General.** Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational or physical therapist.

X2161  **Occupational Therapy - Related Services.** Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.

X2162  **Physical Therapy - Related Services.** Activities that assess, diagnose, or treat students for all conditions requiring the services of a physical therapist.

X2170  **Parent/Family Involvement.** Activities designed to develop meaningful, sustained relationships between the students’ parents/family members and the school for the purpose of improving student achievement and success. Typical activities include workshops, training sessions, and meetings with parents and family members, printing/promotional items, hospitality, and stipends and fees for parent/family members attending local/state/national workshops and conferences.

X2190  **Other.** Other support services to students not classified elsewhere in the X21XX series.

X22  **Support Service - Instructional Support.** Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction and community services, rather than as entities within themselves:

X221  **Improvement of Instruction Services.** Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.

X2211  **Supervision of Improvement of Instruction Services.** Activities associated with directing, managing and supervising the improvement of instruction services. Include the costs associated with the employment of federal and State program directors at both the central office and school locations.

X2212  **Instruction and Curriculum Development Services.** Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

X2213  **Professional Personnel Staff Development.** Activities that contribute to the professional or occupational growth and competence of members of the
professional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, school visits, college courses, and sabbatical leaves.

**X2219 Other Improvement of Instructional Services.** Activities for improving instruction other than those classified above.

**X222 Media.** Activities concerned with directing, managing, and supervising educational media services as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center.

**X2220 Media - General.** Activities concerned with media, in general. (Recommended, instead of using X2221-X2229)

**X2221 Media - Supervision.** Activities concerned with directing, managing and supervising educational media services.

**X2222 Media - Library Service.** Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Textbooks will not be charged to this function but rather to the instruction function.

**X2223 Media - Audiovisual.** Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and similar materials, whether maintained separately or as a part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel.

**X2224 Media - Educational Television.** Activities concerned with planning, programming, writing, and presenting educational programs or segments of programs by closed circuit or broadcast television.

**X2225 Media - Computer.** Activities concerned with planning, programming, writing, and presenting educational projects which have been especially programmed for a computer to be used as the principal medium of instruction.

**X2229 Media - Other.** Educational media services other than those classified above.

**X223 Instruction-Related Technology.** Encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer
learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology used by students in the classroom or that have a student instruction focus should be coded to Instruction.)

X2231 **Student Learning Centers.** Activities concerned with supporting and maintaining labs and centers (outside the classroom) that are established to support the instructional environment. These labs and centers may be located in the library or in other locations but are NOT primarily dedicated to student-teacher learning. *(Labs or learning centers that are primarily dedicated to instruction should be coded to Instruction.)*

X2232 **Technology Service Supervision and Administration.** Activities concerned with directing, managing, and supervising data-processing services.

X2233 **Systems Analysis and Planning.** Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.

X2234 **Systems Application Development.** Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

X2235 **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.

X2236 **Network Support.** Services that support the networks used for instruction-related activities, including the monthly service charges and fees associated with data transmission lines (bandwidth).

X2237 **Hardware Maintenance and Support.** Services that support the hardware used for instruction-related activities, including maintaining hardware.

X2238 **Professional Development for Instruction-Focused Technology Personnel.** Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies. Technology training for professional employees other than Technology personnel should be reported in X2213 *(Professional Personnel Staff Development).*

X2239 **Instructional Related Technology - Other.** Services supporting the instructional related technology not properly classified elsewhere in the X223X series.

X2240 **Academic Student Assessment.** This function is inclusive of those services rendered for the academic assessment of the student.

X2291 **Other.** Services supporting the instructional staff not properly classified elsewhere in the X22XX series.
### Support Service - General Administration

Activities concerned with establishing and administering policy for operating the LEA. Do not include the Chief School Business Official here, but in program/function X25XX.

#### Board of Education

Activities of the elected body which has been created according to State law and vested with responsibilities for educational activities in a given administrative unit.

#### Board of Education - Supervision

Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but it does not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of the school district meeting.

#### Board of Education - Election

Services rendered in connection with any school system election, including elections of officers and bond elections.

#### Tax Assessment and Collection Services

Services rendered in connection with tax assessment and collection.

#### Board of Education - Staff Relations

Activities concerned with staff relations system-wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

#### Audit Services

Activities concerned with external audit services.

#### Legal Services

Activities concerned with legal services.

#### Board of Education - Other

Board of Education services which cannot be classified under the preceding areas of responsibility.

### Executive Administration

Activities associated with the overall general administration of or executive responsibility of the entire LEA.

#### Executive Administration - Superintendent's Office

Activities performed by the superintendent in generally directing and managing all affairs of the LEA. These include all personnel and materials in the office of the chief executive officer. Activities of the offices of associate, assistant or deputy superintendents should be charged to Program Function Code X2324, unless the activities can be placed properly into a service area. In that case, they would be charged to service area direction in that service area.

#### Executive Administration - Community Relations

Activities and programs developed and operated system-wide for bettering school/community relations.

#### Executive Administration - State/Federal Relations

Activities associated with developing and maintaining good relationships with State and Federal officials. The activities associated with grant procurement are included.

#### Executive Administration - Assistant Superintendent's Office

Activities performed by any associate, assistant or deputy superintendent in generally
directing and managing the affairs of the LEA, unless the activities can be placed properly into a service area. In that case, they would be charged to service area direction in that service area. The activities to be coded here include all personnel and materials in the offices of any associate, assistant or deputy superintendent.

X2329 Executive Administration - Other. Other general administrative services which cannot be recorded under the preceding program/functions.

X2331 Special Area Administration. Activities associated with the administration of special areas which cannot be recorded under the preceding program/functions.

X24 Support Service - School Administration. Activities concerned with overall administrative responsibility for a school. (Use only for programs 1-4)

X2411 Principal’s Office. Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the LEA. These activities also include the work of clerical staff in support of the teaching and administrative duties.

X2491 Other Services. Other school administration services. This function includes graduation expenses and full-time department chairpersons.

X25 Support Service Central Services. Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. Include the Chief School Business Official and his or her activities here.

X2510 Fiscal Services-General. Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, investments and fund management. (Recommended, instead of using X2511-X2519)

X2511 Supervision. Activities concerned with directing, managing and supervising the fiscal services area.

X2512 Budgeting. Activities concerned with supervising budget planning, formulation, control and analysis.

X2513 Receiving/Disbursing Funds. Activities concerned with taking in money and paying it out. They include the current audit of receipts; the preaudit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or an LEA; and the management of school funds.

X2514 Payroll Service. Activities concerned with periodically paying individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as Federal income tax withholding, retirement, and social security.
**LOCAL EDUCATIONAL AGENCIES**

**CHART OF ACCOUNTS**

**PROGRAM/FUNCTION CODES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>X2515</td>
<td>Financial Accounting. Activities concerned with maintaining records of the financial operations and transactions of the school system. They include such activities as accounting and interpreting financial transactions and account records.</td>
<td></td>
</tr>
<tr>
<td>X2516</td>
<td>Internal Audit. Activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.</td>
<td></td>
</tr>
<tr>
<td>X2517</td>
<td>Property Accounting. Activities concerned with preparing and maintaining current inventory records of land, buildings, and equipment. These records are used in equipment control and facilities planning.</td>
<td></td>
</tr>
<tr>
<td>X2519</td>
<td>Other Financial Service. Fiscal services which cannot be classified under the preceding functions.</td>
<td></td>
</tr>
<tr>
<td>X2520</td>
<td>Purchasing, Warehousing, and Distributing Services - General. Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations. (Recommended, instead of using X2521-X2522)</td>
<td></td>
</tr>
<tr>
<td>X2521</td>
<td>Purchasing. Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations.</td>
<td></td>
</tr>
<tr>
<td>X2522</td>
<td>Warehouse/Distribution. The activities of receiving, storing, and distributing supplies, furniture, equipment, materials and mail. They include picking up and transporting cash from school facilities to the central administration office or bank for control, deposit, or both.</td>
<td></td>
</tr>
<tr>
<td>X2531</td>
<td>Print/Publishing/Duplication. The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.</td>
<td></td>
</tr>
<tr>
<td>X254</td>
<td>Planning, Research, Development, and Evaluation Services. Activities associated with conducting and managing system wide programs of planning, research, development, and evaluation for a school system.</td>
<td></td>
</tr>
<tr>
<td>X2541</td>
<td>Planning services. Activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits of each course of action.</td>
<td></td>
</tr>
<tr>
<td>X2542</td>
<td>Research services. Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.</td>
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</tr>
<tr>
<td>X2543</td>
<td>Development services. Activities in the deliberate, evolving process of improving educational programs.</td>
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<tr>
<td>X2544</td>
<td>Evaluation services. Activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of</td>
<td></td>
</tr>
</tbody>
</table>
previously specified data in light of the particular situation and the goals previously established.

X2560 **Public Information Services.** Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, e-mail, the Internet and web sites, and personal contact. The information services function code includes related supervision and internal and public information services.

X2570 **Personnel Services - General.** Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting. (This code may be used in place of the detailed codes below except Service Personnel Staff Training which MUST be coded to X2574.)

X2571 **Personnel - Supervision.** The activities of directing, managing and supervising staff services.

X2572 **Personnel - Recruitment/Placement.** Activities concerned with employing and assigning personnel for the LEA.

X2574 **Service Personnel Staff Training.** Activities associated with the professional development and training of service personnel. These include such activities as in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. The incremental costs associated with providing temporary employees to perform job duties while regular employees attend training should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.

X2575 **Staff Service - Health.** Activities concerned with medical, dental and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care.

X2576 **Staff Service - Other Service.** Staff services which cannot be classified under the preceding program/functions.

X258 **Administrative Technology Services.** Activities concerned with supporting the school district’s information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.

X2581 **Technology Service Supervision and Administration.** Activities concerned with directing, managing and supervising data processing services.

X2582 **System Analysis and Planning.** Activities concerned with searching for and
evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data processing equipment.

X2583 **Systems Application Development.** Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.

X2584 **Systems Operations.** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data processing machines.

X2585 **Network Support.** Services that support the networks used for administration-related activities.

X2586 **Hardware Maintenance and Support.** Services that support the hardware used for administration-related activities, including maintaining hardware.

X2587 **Professional Development Costs for Administratively Focused Technology Personnel.** Costs that are incurred as a result of acquiring knowledge and skills to support administratively focused technologies.

X2589 **Other Technology Services.** Activities concerned with data processing not described above.

X26 **Support Service O&M Plant.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

X2611 **Operation of Buildings.** Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting, HVAC systems, and doing minor repairs. Also included are the costs of building rental and property insurance.

X2621 **Maintenance of Buildings.** Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.

X2631 **Care and Upkeep of Grounds.** Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds maintenance and the like.

X2641 **Care and Upkeep of Equipment.** Activities involved in maintaining equipment owned or used by the LEA. They include such activities as servicing and repairing furniture, machines, and movable equipment.

X2651 **Vehicle Operation and Maintenance.** Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e. preventive maintenance.
### LOCAL EDUCATIONAL AGENCIES
### CHART OF ACCOUNTS

#### PROGRAM/FUNCTION CODES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>X2661</td>
<td><strong>Security.</strong> Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function.</td>
<td></td>
</tr>
<tr>
<td>X2671</td>
<td><strong>Safety.</strong> Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function.</td>
<td></td>
</tr>
<tr>
<td>X2691</td>
<td><strong>Other.</strong> Operations and maintenance of plant services which cannot be classified elsewhere in the X26XX series.</td>
<td></td>
</tr>
<tr>
<td>X27</td>
<td><strong>Support Service Student Transportation.</strong> Activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school, and trips to school activities.</td>
<td></td>
</tr>
<tr>
<td>X2711</td>
<td><strong>Vehicle Operation.</strong> Activities involved in operating board-owned vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles.</td>
<td></td>
</tr>
<tr>
<td>X2721</td>
<td><strong>Monitoring.</strong> Activities concerned with supervising students in the process of being transported between home and school, and between school and school activities. Such supervision can occur while students are in transit, while they are being loaded and unloaded, and in directing traffic at the loading stations.</td>
<td></td>
</tr>
<tr>
<td>X2731</td>
<td><strong>Vehicle Service/Maintenance.</strong> Activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.</td>
<td></td>
</tr>
<tr>
<td>X2781</td>
<td><strong>Contracted/Charter Buses.</strong> Activities involved in transporting students using contracted or chartered buses owned by an entity other than the school district.</td>
<td></td>
</tr>
<tr>
<td>X2791</td>
<td><strong>Other.</strong> Student transportation services which cannot be classified elsewhere in the X27XX series.</td>
<td></td>
</tr>
<tr>
<td>X29</td>
<td><strong>Other Support Services.</strong> All other support services, not classified elsewhere in the X2XXX series. (Used with all programs 1-9).</td>
<td></td>
</tr>
<tr>
<td>X2911</td>
<td><strong>Other Support Services.</strong> Other support services, not classified elsewhere in the X2XXX series.</td>
<td></td>
</tr>
</tbody>
</table>
LOCAL EDUCATIONAL AGENCIES
CHART OF ACCOUNTS

PROGRAM/FUNCTION CODES

X31  Food Service Operations. Activities concerned with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

  X3111 Supervision. Activities concerned with directing, managing and supervising food service operations.

  X3121 Food Preparation/Dispensing. Activities concerned with the preparation and/or delivery of food.

  X3131 Food Delivery. Activities concerned with the delivery of food to satellite locations.

  X3191 Other. Other activities concerned with providing food to students and staff in a school or LEA which cannot be classified above.

X33  Community Services Programs. Activities that are not directly related to the provision of educational services in a school district. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole or for some segment of the community. (Used only for program 8).

  X3311 Education. Activities concerned with providing educational programs for the community as a whole when these educational programs are not part of the instructional programs of the LEA.

  X3321 Community Recreation. Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and similar programs.

  X3331 Civic Services. Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.

  X3332 4-H Service. Activities pertaining to the provisions of 4-H programs.

  X3341 Public Library. Activities pertaining to the operation of public libraries by an LEA, or the provision of library services to the general public through the school library. Included are such activities as budgeting, planning and augmenting the library’s collection in relation to the community, and informing the community of public library resources and services.

  X3351 Custody & Child Care Services. Activities pertaining to the provision of programs for the custodial care of children in residential day schools, or child-care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the LEA.

  X3361 Student Assistance. Activities pertaining to the provision of programs for student assistance.

  X3371 Non - Public Schools. Activities pertaining to the provision of programs for students of non-public schools.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>X3381</td>
<td><strong>Welfare Activities.</strong> Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance; salaries paid to students for work performed (whether for the school district or for an outside concern); and funds for clothing, food, or other personal needs.</td>
</tr>
<tr>
<td>X3391</td>
<td><strong>Other Community Services.</strong> Activities provided to the community which cannot be classified above.</td>
</tr>
<tr>
<td>X40</td>
<td><strong>Facilities Acquisition and Construction.</strong> Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.</td>
</tr>
<tr>
<td>X41</td>
<td><strong>Land Acquisition.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Land Acquisition.</strong> Activities concerned with initially acquiring and improving land.</td>
</tr>
<tr>
<td>X42</td>
<td><strong>Land Improvement.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Land Improvement.</strong> Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.</td>
</tr>
<tr>
<td>X43</td>
<td><strong>Architecture and Engineering.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Architecture and Engineering.</strong> The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district's property. Otherwise, charge these services to X4100, X4200, X4500, X4600, or X4700 as appropriate.</td>
</tr>
<tr>
<td>X44</td>
<td><strong>Educational Specifications Development.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Educational Specifications Development.</strong> Activities concerned with preparing and interpreting descriptions of specific space requirements to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.</td>
</tr>
<tr>
<td>X45</td>
<td><strong>Building Acquisition and Construction.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Building Acquisition and Construction.</strong> Activities concerned with buying or constructing buildings.</td>
</tr>
<tr>
<td>X46</td>
<td><strong>Site Improvement.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Site Improvement.</strong> Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, paving, and temporary landscaping.</td>
</tr>
<tr>
<td>X47</td>
<td><strong>Building Improvements.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Building Improvements.</strong> Activities concerned with building additions and with installing or extending service systems and other built-in equipment.</td>
</tr>
</tbody>
</table>
LOCAL EDUCATIONAL AGENCIES
CHART OF ACCOUNTS

PROGRAM/FUNCTION CODES

X49 Other Facilities Acquisition and Construction.

X4911 Other Facilities Acquisition and Construction. Facilities acquisition and construction activities that cannot be classified above.

X51 Debt Service. Servicing the debt of the LEA, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here. Interest on current loans (repayable within one year of receiving the obligation) is charged to program/function X2513. The receipt and payment of principal on those loans is handled as an adjustment to the balance sheet account 0045X.

X5111 Bond Redemption. Activities concerned with the payment of the principal on bonds.

X5121 Interest/Bank Fee. Activities concerned with the payment of interest and bank charges on bonds.

X5131 Payment to Refunded Debt Escrow Agent. Activities concerned with payment to the refunded debt escrow agent to pay the principal and interest on refunded bonds.

X5141 Capital Lease. Activities concerned with principal and interest payments on capital lease arrangements.

761 Interfund Transfers. Transfers which withdraw money from one fund and place it in another fund without recourse. Unless State law prohibits, revenues should be receipted to the appropriate funds when received, rather than accepted in the general fund and later transferred. (To be reflected as a transfer for financial statement reporting purposes and used only with Program 7).

76111 To Current Expense. Transfer which withdraws money from one fund and places it in the general current expense fund without recourse.

76121 To Debt Service. Transfer which withdraws money from one fund and places it in the debt service fund without recourse.

76131 To Bond Construction. Transfer which withdraws money from one fund and places it in the bond construction fund without recourse.

76141 To Permanent Improvement. Transfer which withdraws money from one fund and places it in the permanent improvement fund without recourse.

76151 To Capital Projects. Transfer which withdraws money from one fund and places it in the capital projects fund without recourse.

76161 To Special Revenue. Transfer which withdraws money from one fund and places it in the special revenue fund without recourse.

76191 Indirect Cost Charges. To be used to appropriately restate and transfer expenses from one fund to another fund that is being reimbursed for administrative overhead.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>762</td>
<td>Other Transfers. (To be reflected as a transfer for financial statement reporting and used only in program 7).</td>
</tr>
<tr>
<td>76271</td>
<td>Intrafund Transfers Out. Transfer of funds from one project to another within the same fund for expenditure.</td>
</tr>
<tr>
<td>763</td>
<td>Reserved. (To be used for budgeting purposes and used only in program 7).</td>
</tr>
<tr>
<td>76321</td>
<td>For Contingencies. Budgeted amounts reserved for contingencies.</td>
</tr>
<tr>
<td>76331</td>
<td>For Step 7. Budgeted amounts reserved for Step 7 expenditures.</td>
</tr>
<tr>
<td>76341</td>
<td>For Staff Development Councils. Budgeted amounts reserved for expenditure by staff development councils.</td>
</tr>
<tr>
<td>76351</td>
<td>For Faculty Senates. Budgeted amounts reserved for expenditure by faculty senates.</td>
</tr>
<tr>
<td>76361</td>
<td>For Arbitrage Bond. Budgeted amounts reserved for arbitrage payments made for bond issues.</td>
</tr>
<tr>
<td>76371</td>
<td>For Special Projects. Budgeted amounts reserved for expenditure in projects which are restricted either legally or by the grantor.</td>
</tr>
</tbody>
</table>
BALANCE SHEET ACCOUNT CODES

The balance sheet account code dimension is a five-digit field located in the third element of the account code structure that identifies different balance sheet accounts used by county boards of education. Balance sheet accounts can be distinguished from revenue and program/function accounts by the fact that the first two digits of balance sheet accounts are zeroes. The third digit identifies the type of balance sheet account: 1 - current assets; 2 – fixed assets; 3 – deferred outflows of resources; 4 - current liabilities; 5 - long-term liabilities; 6 – deferred inflows of resources; and 7 - fund equity.
001  Current Assets.
  0010  Cash.

  00101  Cash in Bank.  All funds on deposit with a bank or savings and loan institution, normally in non-interest-bearing accounts.  Interest-bearing accounts are recorded in investments.

  0011  Investments.

  00111  Investments.  Securities and real estate held for producing income in the form of interest, dividends, rentals, or lease payments.  Investments should be presented at fair value as of the reporting date.  Gains and losses from changes in the fair value of investments are recorded.

  00112  Unamortized Premiums on Investments.  The excess of the amount paid for securities over the face value that has not yet been amortized.  Use of this account is restricted to short-term money market investments.

  00113  Unamortized Discounts on Investments (Credit).  The excess of the face value of securities over the amount paid for them that has not yet been written off.  Use of this account is restricted to short-term investments.

  00114  Deposit with Municipal Bond Commission.  Monies belonging to the LEA that are held at the Municipal Bond Commission.

  00115  Interest Receivable.  The amount of interest receivable on investments, excluding interest purchased.  Interest purchased should be shown in a separate account.

  0012  Taxes Receivable.

  00121  Taxes Receivable.  The uncollected portion of taxes that a school district or government unit has levied and that has become due, including any interest or penalties that may be accrued.  Separate accounts may be maintained on the basis of tax roll year, current and delinquent taxes, or both.

  00122  Allowance for Uncollectible Taxes (Credit).  The portion of taxes receivable estimated not to be collected.  The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable.  Separate accounts may be maintained on the basis of tax roll year, delinquent taxes, or both.

  0013  Due from Other Funds.

  00131  Due from Other Funds.  Amounts that are owed to a particular fund by another fund in the government reporting entity and that are due within one year.

  0014  Intergovernmental Receivables.

  00141  Intergovernmental Receivables.  Amounts due the reporting government from another government.  These amounts may represent intergovernmental grants, entitlements or shared revenues or may represent taxes collected for the reporting government by an intermediary collecting government, loans and charges for goods or services rendered by the reporting government for another government.

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BALANCE SHEET ACCOUNTS

00142 State Aid Receivables. State aid distributed by the State for the period then ended but not received by the Board until after the period ended.

00143 PEIA Receivable. Allocation due to the Board for the period then ended but not received. The year-end receivable consists of the July and August allocation from the State of the succeeding year.

0015 Other Receivables.

00153 Other Accounts Receivable. Amounts owed the LEA on open accounts from private persons, firms, or corporations for goods and services furnished by a school district (but not including amounts due from other funds or from other governmental units).

00154 Estimated Uncollectible Account Receivable. Contra account that is used to account for the estimated amount of uncollectible accounts.

0017 Inventories.

00171 Inventories for Consumption. The cost of supplies and equipment on hand not yet distributed to requisitioning units.

00175 Textbook Inventory. The cost of textbooks on hand not yet distributed to requisitioning units.

0018 Prepaid Expenses.

00181 Prepaid PEIA Premiums. Charges entered in the accounts for benefits not yet received.

00182 Prepaid BRIM Premiums. Insurance premiums paid to the Board of Risk and Insurance Management for which coverage has not taken place.

00183 Prepaid Workers’ Compensation Premiums. Amounts for workers’ compensation premiums paid in advance for which coverage has not yet taken place.

00189 Other Prepaid Expenses. Other amounts paid in advance of receiving the services other than those specifically listed above.

0019 Other Current Assets.

00192 Deposits - General. Deposits not included in the categories below.

00193 Deposit - PEIA. Amount on deposit with PEIA that has not been expended.

00194 Deposit - Workers’ Compensation. Amount on deposit with the Workers’ Compensation Commission.

00195 Deposit - Consolidated Retirement Board. Amount on deposit with the Consolidated Retirement Board that has not been expended.

00196 Deposit - Consolidated Public Retirement Board Forfeitures. Amount on deposit with the Consolidated Public Retirement Board which resulted from forfeitures of terminated employees.

00197 Capitalized Bond and Other Debt Issuance Costs. Represents certain bond and other debt
issuance costs, including lease-purchase debt issuance costs, which are capitalized for the purpose of accounting for the cost/valuation basis of capital assets.

00198 Premium and Discount on Issuance of Bonds. Represents amounts to be amortized as debt premium/discount in connection with the issuance of bonds.

00199 Other Current Assets. Current assets not provided for elsewhere.

003 Deferred Outflows of Resources.

0030 Deferred Outflows of Resources.

00301 Deferred Outflows of Resources. A consumption of net assets by the government that is applicable to a future reporting period.

004 Current Liabilities.

0040 Due to Other Funds.

00401 Due to Other Funds. Amounts that are owed by a particular fund to another fund in the government reporting entity, and that are due within one year.

0041 Intergovernmental Payables. Amounts owed by the government reporting entity to another government.

00411 Interfund Entry. Amount owed by one fund to another fund where one bank account is maintained for two or more funds. (This entry is made automatically by WVEIS in situations where the accounting entry made involves more than one fund.)

00412 Payments to Others. Amounts owed to other governmental agencies.

0042 Other Payables.

00421 Accounts Payable. Liabilities on open accounts owing to private persons, firms, or corporations for goods and services received by a school district (but not including amounts due to other funds of the same school district or to other governmental units).

00422 Judgments Payable. Amounts due to be paid by a school district as the result of court decisions, including condemnation awards paid for private property taken for public use.

0043 Contracts Payable.

00431 Contracts Payable. Amounts due on contracts for goods or services furnished to a government.

00432 Construction Contracts Payable - Retained Percentage. Liabilities on account of construction contracts for that portion of work that has been completed but on which part of the liability has not been paid pending final inspection, or the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price.

00433 Construction Contracts Payable. Amounts due by a school district on contracts for constructing buildings, other structures, and other improvements.
0044  **Bonds Payable.**

00441  *Matured Bonds Payable.* Unpaid bonds that have reached or passed their maturity date.

00442  *Bonds Payable - Current.* The face value of bonds due within one year.

00443  *Unamortized Premiums on Bonds Sold.* An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds.

00448  *Arbitrage Rebate Payable.* The liability to the Federal Government for excess earnings resulting from the difference between the lower interest rate on tax-free debt and the higher interest rate obtained when the proceeds are invested.

0045  **Loans and Interest Payable.**

00451  *Loans Payable.* Short-term obligations representing amounts borrowed for short periods of time, usually evidenced by notes payable or warrants payable.

00452  *Lease Obligations - Current.* Capital lease obligations that are due within one year.

00455  *Interest Payable.* The interest due on a loan payable within one year.

0046  **Accrued Expenses Payable.**

00461  *Accrued Salaries and Benefits Payable.* Salaries and benefits related thereto which were earned by year end but not paid until after year end.

00462  *Accrued Annual Required Contribution for Other Post Employment Benefits (OPEB).* A liability arising from payments not made to the West Virginia Retiree Health Benefit Trust Fund (RHBT). This amount represents any difference between the actuarially determined annual required contribution (ARC) and actual payments made to the RHBT.

0047  **Payroll Deductions and Withholdings Payable.** Amounts related to the earned salaries that are withheld and/or deducted from the employee’s check which is not remitted by the period then ended. Amount may include employer and employee share.

00471  *Federal Withholdings.* Amounts withheld from the employee’s pay for federal income tax which is not remitted by the period then ended.

00472  *State Withholdings.* Amounts withheld from the employee’s pay for state income tax which is not remitted by the period then ended.

00473  *Retirement.* Amounts withheld from the employee’s pay for retirement contributions which are not remitted by the period then ended.

00474  *FICA.* Amounts withheld from the employee’s pay for FICA payments which are not remitted by the period then ended.

00475  *Insurance Premiums.* Amounts withheld from the employee’s pay for insurance premiums which are not remitted by the period then ended.
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00476 Tax Sheltered Annuities. Amounts withheld from the employee’s pay for tax sheltered annuity contributions which are not remitted by the period then ended.

00477 Workers Compensation Premiums. Amounts withheld from the employee’s pay for workers’ compensation premiums which are not remitted by the period then ended.

00478 Voluntary Deductions. Amounts withheld from the employee’s pay for other voluntary deductions which are not remitted by the period then ended.

00479 Other Deductions. Amounts withheld from the employee’s pay for other deductions which cannot be properly classified above.

0048 Unearned Revenues.

00481 Unearned Revenues. A liability account that represents resources received in advance of an exchange transaction.

0049 Other Current Liabilities.

00491 Deposits Payable. Liability for deposits received as a prerequisite to providing or receiving services, goods, or both.

00492 Due to Fiscal Agents. Amounts due to a fiscal agent.

00493 Insurance Premiums Paid By Individuals. Premiums paid to the LEA directly by an individual to be remitted by the LEA on behalf of the individual.

00494 Tuition Paid By Individuals. Tuition paid to the LEA by an individual to be remitted by the LEA on behalf of the individual.

00495 Other Post Employment Benefit (OPEB) Premiums Payable. Amount of OPEB premiums billed to the LEA but not yet paid.

00499 Other Current Liabilities. Other current liabilities not provided for elsewhere.

005 Long Term Liabilities.

0051 Bonds Payable.

00511 Bonds Payable. Bonds that have not reached or passed their maturity date and that are not due within one year.

0052 Loans Payable.

00521 Loans Payable. An unconditional written promise signed by the maker to pay a certain sum of money one year or more after the issuance date.

0053 Lease Obligations.

00531 Capital Lease Obligations. Amounts remaining to be paid on capital lease agreements.
0054  Unfunded Pension Liabilities.

00541  Unfunded Pension Liabilities. Amount owed to adequately fund the pension obligation.

006  Deferred Inflows of Resources.

0060  Deferred Inflows of Resources.

00601  Deferred Inflows of Resources. An acquisition of net assets by the government that is applicable to a future reporting period. A deferred inflow of resources should be recognized when resources are received or recognized as a receivable before (a) the period for which property taxes are levied, or (b) the period when the resources are required to be used. When an asset is recorded in governmental fund financial statements but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available.

007  Fund Balances.

00751  Nonspendable Fund Balance. That portion of fund balance reserved for prepaids, inventories and other nonspendable balances.

00752  Restricted Fund Balance. That portion of fund balance which is restricted by grantors or governing regulations.

00753  Assigned Fund Balance. That portion of fund balance which is assigned to a specific purpose by the governing board or by management under delegated authority of the governing board.

00771  Committed Fund Balance. That portion of fund balance which is committed to specific purposes by formal action of the governing board by the end of the fiscal year.

00772  Unassigned Fund Balance. That portion of fund balance remaining after nonspendable, restricted, committed, and assigned portions have been deducted.
OBJECT CODES

The object dimension is a three-digit field that is used to identify the type of account or the service or commodity obtained as the result of a specific expenditure.
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OBJECT CODES

00  Type of Account.

  001  Current Assets. Object code suffix to be used with balance sheet codes 001XX.

  002  Capital Assets. Object code suffix to be used with balance sheet codes 002XX.

  003  Deferred Outflows of Resources. Object code suffix to be used with balance sheet codes 003XX.

  004  Current Liabilities. Object code suffix to be used with balance sheet codes 004XX.

  005  Long-Term Liabilities. Object code suffix to be used with balance sheet codes 005XX.

  006  Deferred Inflows of Resources. Object code suffix to be used with balance sheet codes 006XX.

  007  Fund Equity. Object code suffix to be used with balance sheet codes 007XX.

  008  Other. Object code suffix to be used with other types of accounts not specifically identified.

  009  Revenues. Object code suffix to be used with revenue source codes.

100  Expenditures. Object code suffix to be used with program/function codes according to the following descriptors.

110  Personal Services - Salaries. Amounts paid to both permanent and temporary LEA employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the LEA.

111  Professional Personnel.

  111  Regular. Compensation paid to professional personnel of the LEA who have regular positions throughout the employment term for the performance of their normal duties.

  112  Supplemental. Additional compensation paid to professional personnel of the LEA who have regular positions throughout the employment term for the performance of duties other than those for which they are being compensated above. Normally these additional duties are performed under a supplemental contract over a period of time. Include here the supplemental amounts paid to coaches, department chairs, team and club sponsors, etc.

  113  Professional Overtime. Compensation paid to professional personnel who are working as substitutes in the place of regular employees of the LEA for the performance of work in excess of the normal work period for which the employee is compensated under regular salaries above. The terms of such payment for overtime is a matter of State and Federal regulations and local interpretation.

  114  Stipends. Additional compensation paid to professional personnel of the LEA who have regular positions throughout the employment term for the performance of miscellaneous tasks from time to time. Include here payments for serving on committees or attending staff development activities during periods other than the employee’s normal work day.
| 115 | **Extra-Student Pay.** Additional compensation paid to professional personnel of the LEA who have regular positions throughout the employment term and who have more than 20 students assigned in a kindergarten class or more than 25 students assigned in grades 4 through 6. |
| 117 | **Sick Leave Bonus.** Amounts paid to professional personnel of the LEA as a bonus for unused sick leave. |
| 119 | **Other Compensation.** Additional compensation paid to professional personnel of the LEA not specified above. |
| 12  | **Service Personnel.** |
| 121 | **Regular.** Compensation paid to service personnel of the LEA who have regular positions throughout the employment term for the performance of their normal duties. |
| 122 | **Supplemental.** Additional compensation paid to service personnel of the LEA who have regular positions throughout the employment term for the performance of duties other than those for which they are being compensated above. Normally these additional duties are performed under a supplemental contract over a period of time. |
| 123 | **Overtime.** Compensation paid to service personnel of the LEA who have regular positions throughout the employment term for the performance of work in excess of the normal work period for which the employee is compensated under regular salaries above. The terms of such payment for overtime are a matter of State and Federal regulations and local interpretation. |
| 124 | **Stipends.** Additional compensation paid to service personnel of the LEA who have regular positions throughout the employment term for the performance of miscellaneous tasks from time to time. Include here payments for serving on committees or attending staff development activities during periods other than the employee’s normal work day. |
| 127 | **Sick Leave Bonus.** Amounts paid to service personnel as a bonus for unused sick leave. |
| 129 | **Other Compensation.** Additional amounts paid to service personnel not specified above. |
| 13  | **Professional Personnel - Substitutes.** |
| 131 | **Regular.** Compensation paid to professional personnel who are working as substitutes in the place of regular employees of the LEA for the performance of their normal duties. |
| 132 | **Supplemental.** Additional compensation paid to professional personnel who are working as substitutes in the place of regular employees of the LEA for the performance of duties other than those for which they are being compensated above. Normally these additional duties are performed under a supplemental contract over a period of time. |
| 133 | **Extra-Student Pay.** Additional compensation paid to professional personnel who are working as substitutes in the place of regular teachers of the LEA who have more than 20 students assigned in a kindergarten class or more than 25 students assigned in grades 4 through 6. |
| 134 | **Personal Leave - Sick.** Compensation paid to professional personnel who are working as substitutes in the place of regular employees of the LEA while on sick leave. |
**LOCAL EDUCATIONAL AGENCIES**  
**CHART OF ACCOUNTS**

**OBJECT CODES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>135</td>
<td><strong>Personal Leave - Other/Vacation.</strong></td>
<td>Compensation paid to professional personnel who are working as substitutes in the place of regular employees of the LEA while on personal leave other than sick leave or on vacation.</td>
</tr>
<tr>
<td>136</td>
<td><strong>Staff Development.</strong></td>
<td>Compensation paid to professional personnel who are working as substitutes in the place of regular employees of the LEA while attending staff development activities.</td>
</tr>
<tr>
<td>137</td>
<td><strong>Jury/Witness.</strong></td>
<td>Compensation paid to professional personnel who are working as substitutes in the place of regular employees of the LEA while on jury/witness duty.</td>
</tr>
<tr>
<td>138</td>
<td><strong>Release Time.</strong></td>
<td>Compensation paid to professional personnel who are working as substitutes in the place of regular employees of the LEA while on a leave of absence without pay.</td>
</tr>
<tr>
<td>139</td>
<td><strong>Other.</strong></td>
<td>Compensation paid to professional personnel who are working as substitutes in the place of regular employees of the LEA for absences which cannot be classified above.</td>
</tr>
</tbody>
</table>

**14  Service Personnel - Substitutes.**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>141</td>
<td><strong>Regular.</strong></td>
<td>Compensation paid to service personnel who are working as substitutes in the place of regular employees of the LEA for the performance of their normal duties.</td>
</tr>
<tr>
<td>142</td>
<td><strong>Supplemental.</strong></td>
<td>Additional compensation paid to service personnel who are working as substitutes in the place of regular employees of the LEA for the performance of duties other than those for which they are being compensated above. Normally these additional duties are performed under a supplemental contract over a period of time.</td>
</tr>
<tr>
<td>143</td>
<td><strong>Overtime.</strong></td>
<td>Compensation paid to service personnel who are working as substitutes in the place of regular employees of the LEA for the performance of work in excess of the normal work period for which the employee is compensated under regular salaries above. The terms of such payment for overtime is a matter of State and Federal regulations and local interpretation.</td>
</tr>
<tr>
<td>144</td>
<td><strong>Personal Leave - Sick.</strong></td>
<td>Compensation paid to service personnel who are working as substitutes in the place of regular employees of the LEA while on sick leave.</td>
</tr>
<tr>
<td>145</td>
<td><strong>Personal Leave - Other/Vacation.</strong></td>
<td>Compensation paid to service personnel who are working as substitutes in the place of regular employees of the LEA while on personal leave other than sick leave or on vacation.</td>
</tr>
<tr>
<td>146</td>
<td><strong>Staff Development.</strong></td>
<td>Compensation paid to service personnel who are working as substitutes in the place of regular employees of the LEA while attending staff development activities.</td>
</tr>
<tr>
<td>147</td>
<td><strong>Jury/Witness.</strong></td>
<td>Compensation paid to service personnel who are working as substitutes in the place of regular employees of the LEA while on jury/witness duty.</td>
</tr>
<tr>
<td>148</td>
<td><strong>Release Time.</strong></td>
<td>Compensation paid to service personnel who are working as substitutes in the place of regular employees of the LEA while on a leave of absence without pay.</td>
</tr>
<tr>
<td>149</td>
<td><strong>Other.</strong></td>
<td>Compensation paid to service personnel who are working as substitutes in the place of regular employees of the LEA for absences which cannot be classified above.</td>
</tr>
</tbody>
</table>
LOCAL EDUCATIONAL AGENCIES
CHART OF ACCOUNTS

OBJECT CODES

15  Temporary/Part-time Professional Personnel.
    151  Temporary/Part-time. Compensation paid to professional personnel who are not regular employees of the LEA but work on a temporary or part-time basis.

16  Temporary/Part-time Service.
    161  Temporary/Part-time. Compensation paid to service personnel who are not regular employees of the LEA but work on a temporary or part-time basis.

17  Board Members.
    171  Board Members. Amounts paid to the members of the board of education for attending meetings.

18  Students.
    181  Students. Compensation paid to students of the LEA for work performed.

200  Fixed Charges - Employee Benefits. Benefits normally paid by the employer as a direct cost of employment. Includes social security matching, workers’ compensation, unemployment compensation, pension and retirement contributions, and public employees’ insurance matching.

21  Group Insurance. Employers’ share of any insurance plan.
    211  Health/Accident/Life. Premiums paid to the Public Employees’ Insurance Agency (PEIA) for public employees’ health and basic life insurance.
    212  Dental. Amounts paid for employees’ dental insurance coverage.
    213  Optical. Amounts paid for employees’ optical insurance coverage.
    214  Income Protection. Amounts paid for employees’ income protection insurance coverage.
    215  Retiree Health Premiums. Amounts paid for retirees’ health and basic life insurance.
    216  Retiree Vision Premiums. Amounts paid for county funded retirees’ vision plan.
    217  Other Post Employment Benefits (OPEB) Accrued. The employer’s share of the annual required contribution (ARC) for employees’ post employment health benefits beyond the pay-as-you-go portion.
    218  Other Post Employment Benefits (OPEB) Paid. The employer’s share of the total contributions paid to the West Virginia Retiree Health Benefit Trust Fund (RHBT) for employees’ post employment health benefits, including the “pay as you go” retiree subsidy premiums.
    219  Retiree Dental Premiums. Amounts paid for county funded retirees’ dental plan.

22  Social Security Contributions.
    221  Social Security Contributions. The employer’s share of social security paid by the LEA.
23 **Retirement Contributions.** The employer’s share of retirement contributions paid to the Consolidated Public Retirement System or to other retirement and/or annuity plans.

231 *Defined Benefit Plan (Ia).* Employer contributions to the Teachers’ Retirement System (TRS) for employees who became members of TRS prior to July 1, 2005, equal to 15% of each employee’s gross wages.

232 *Defined Contribution Plan (II).* Employer contributions to the Teachers’ Defined Contribution Retirement System, equal to 7.5% of each employee’s gross wages.

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.

234 *Board Members’ Premiums (PERS).* Employer contributions to the Public Employees’ Retirement System for board member premiums.

235 *Unfunded Liability.* Employer contributions to the Teachers Retirement System (TRS) for the unfunded liability of the Teachers Retirement System.

238 *TDC Forfeitures.* Forfeiture allotments reported by the Consolidated Public Retirement Board related to the Teachers’ Defined Contribution Plan.

239 *Supplemental Plan Premium.* Employer contributions to a retirement plan or annuity plan not described above.

24 **Tuition Reimbursement.**

241 *Tuition Reimbursement.* Amounts reimbursed by the LEA to any employee qualifying for tuition reimbursement based upon LEA policy.

25 **Unemployment Compensation.**

251 *Unemployment Compensation.* Amounts paid by the LEA to provide unemployment compensation for its employees.

26 **Workers Compensation.**

261 *Workers Compensation.* Amounts paid by the LEA to provide workers’ compensation insurance for its employees. *(Note: Instead of using this one object code and grouping all classification codes into this one object code, the school district may utilize the following object codes to detail workers compensation expenditures by the following class codes identified by the National Council on Compensation Insurance (NCCI))*

262 *Workers Compensation - Class Code 8868.* Amounts paid by the LEA to provide workers’ compensation insurance for employees classified in Class Code 8868 as defined by the National Council on Compensation Insurance (NCCI). These include: all professional personnel; all aides, paraprofessionals, autism mentors, Braille and sign language specialists, secretaries; the clerical personnel who spend 100% of their work time in a “sterile” office environment; and the directors/coordinators of supportive services,
supervisors of maintenance, supervisors of transportation, and food service supervisors who are considered management personnel and therefore considered exempt personnel for the purposes of the Fair Labor Standards Act (FLSA).

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>263</td>
<td>Workers Compensation - Class Code 7380. Amounts paid by the LEA to provide workers' compensation insurance for employees classified in Class Code 7380 as defined by the National Council on Compensation Insurance (NCCI). These include: all bus operators and bus mechanics.</td>
</tr>
<tr>
<td>264</td>
<td>Workers Compensation - Class Code 9101. Amounts paid by the LEA to provide workers' compensation insurance for employees classified in Class Code 9101 as defined by the National Council on Compensation Insurance (NCCI). These include: All other service personnel not included in the class codes listed above, including personnel employed in clerical positions who might cross the “physical barrier” and operate a forklift, lift heavy boxes, repair equipment, etc; and directors/coordinators of supportive services, supervisors of maintenance, supervisors of transportation, and food service supervisors who are not considered management personnel and are therefore considered non-exempt personnel for the purposes of the Fair Labor Standards Act (FLSA).</td>
</tr>
<tr>
<td>29</td>
<td>Other Employee Benefits.</td>
</tr>
<tr>
<td>291</td>
<td>Other Employee Benefits. Employee benefits other than those classified above. LEAs may establish sub-codes locally for various accrued amounts, such as unused sick leave. Such amounts may be distributed to the functions according to the employee’s assignment or charged to function 2310.</td>
</tr>
<tr>
<td>292</td>
<td>Pension Benefits. Pension benefits paid from retirement plans sponsored by the LEA.</td>
</tr>
<tr>
<td>300</td>
<td>Purchased Professional and Technical Services.</td>
</tr>
<tr>
<td>31</td>
<td>Official/Administrative Services.</td>
</tr>
<tr>
<td>311</td>
<td>Official/Administrative Services. Services in support of the various policy-making and managerial activities of the LEA. Included would be management consulting activities oriented to general governance or business and financial management of the LEA; school management support activities, election and tax assessing and collecting services.</td>
</tr>
<tr>
<td>32</td>
<td>Professional Educator Services.</td>
</tr>
<tr>
<td>321</td>
<td>Professional Educator Services. Services supporting the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support and contracted instructional services.</td>
</tr>
<tr>
<td>33</td>
<td>Employee Training and Development Services.</td>
</tr>
<tr>
<td>331</td>
<td>Employee Training and Development Services. Services supporting development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or development by third-party vendors.</td>
</tr>
</tbody>
</table>
### LOCAL EDUCATIONAL AGENCIES
#### CHART OF ACCOUNTS

**OBJECT CODES**

<table>
<thead>
<tr>
<th>Code</th>
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<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>34</td>
<td>Other Professional Services.</td>
<td></td>
</tr>
<tr>
<td>341</td>
<td>Other Professional Services.</td>
<td>Professional services other than educational services that support the operation of the LEA. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, systems analysts, planners, and the like.</td>
</tr>
<tr>
<td>342</td>
<td>Drug Testing.</td>
<td>Expenditures incurred for drug tests conducted of LEA employees.</td>
</tr>
<tr>
<td>343</td>
<td>Background Investigations.</td>
<td>Expenditures for background investigations conducted of individuals being considered for employment by the LEA.</td>
</tr>
<tr>
<td>345</td>
<td>Drug Testing.</td>
<td>Expenditures incurred for drug tests conducted of students.</td>
</tr>
<tr>
<td>35</td>
<td>Technical Services.</td>
<td></td>
</tr>
<tr>
<td>351</td>
<td>Data Processing and Coding Services.</td>
<td>Data entry, formatting, and processing services other than programming.</td>
</tr>
<tr>
<td>352</td>
<td>Other Technical Services.</td>
<td>Technical services other than data processing and related services.</td>
</tr>
<tr>
<td>400</td>
<td>Purchased Property Services.</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Utility Services.</td>
<td>Expenditures for utility services, other than energy services, supplied by public or private organizations.</td>
</tr>
<tr>
<td>411</td>
<td>Water/Sewage.</td>
<td>Expenditures for water/sewage utility services from a private or public utility company.</td>
</tr>
<tr>
<td>42</td>
<td>Cleaning Services.</td>
<td>Services purchased to clean buildings (apart from services provided by school district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services.</td>
</tr>
<tr>
<td>421</td>
<td>Disposal Service.</td>
<td>Expenditures for garbage pickup and handling not provided by LEA personnel.</td>
</tr>
<tr>
<td>422</td>
<td>Snow Removal Service.</td>
<td>Expenditures for snow removal not provided by LEA personnel.</td>
</tr>
<tr>
<td>423</td>
<td>Custodial Service.</td>
<td>Expenditures to an outside contractor for custodial services.</td>
</tr>
<tr>
<td>424</td>
<td>Lawn Care Service.</td>
<td>Expenditures for lawn and grounds upkeep, minor landscaping, nursery services and the like not provided by LEA personnel.</td>
</tr>
<tr>
<td>429</td>
<td>Other.</td>
<td>Expenditures for cleaning services which cannot be classified above.</td>
</tr>
<tr>
<td>43</td>
<td>Repair/Maintenance Services.</td>
<td>Expenditures for repairs and maintenance services not provided directly by school district personnel.</td>
</tr>
</tbody>
</table>
| 431  | Non-Technology-Related Repairs and Maintenance. | Expenditures for repairs and maintenance services for the upkeep of buildings and non-technology equipment that are not provided directly by school district personnel. Included here are maintenance contracts and
agreements. Costs for renovating and remodeling are not included here but are classified under object 450.

432 Technology-Related Repairs and Maintenance. Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers).

44 Rentals. Costs for renting or leasing land, buildings, equipment and vehicles.

441 Renting Land and Buildings. Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district.

442 Rental of Equipment and Vehicles. Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the school district. This includes bus and other vehicle rentals when operated by a local school district, lease purchase arrangements, and similar rental agreements. This code excludes costs associated with the rental of computers or other technology-related equipment.

443 Rentals of Computers and Related Equipment. Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.

449 Other. Other rental expenditures which cannot be classified above.

45 Construction Service. Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This account should also be used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites.

451 Paid to Contractors. Includes amounts for constructing, renovating and remodeling paid to contractors.

500 Other Purchased Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

51 Regular Student Transportation Services.

511 Student Transportation Purchased from Another LEA Within the State. Amounts paid to other LEAs within the State for transporting students to and from school and school-related events. Expenditures for the rental of buses which are operated by personnel on the LEA payroll are recorded not here but under object 442.

512 Student Transportation Purchased from Another LEA Outside the State. Amounts paid to other LEAs outside the State for transporting students to and from school and school-related events.

513 Contract buses. Payments to companies with privately owned school buses for transporting students to and from school and school-related events.

514 Payment in Lieu of Transportation. Payments to individuals who transport themselves or
their own children to and from school and school-related events.

515  *Public Carriers Payments.* Payments to public carriers for transporting children to and from school and school-related events.

519  *Other.* Payments for transporting students to school and school-related events which cannot be classified above.

52  *Insurance.* Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here but is recorded under object 21X.

521  *Property.* Expenditures for insurance coverage on real or personal property owned by the LEA.

522  *Vehicle.* Expenditures for insurance coverage on vehicles owned by the LEA.

523  *Liability.* Expenditures for liability insurance coverage for the LEA.

524  *Fidelity Bonds.* Expenditures for fidelity bond coverage for employees of the LEA.

525  *Students.* Expenditures for insurance coverage for students of the LEA.

526  *Flood Insurance.* Expenditures for flood insurance coverage for the LEA.

528  *Deductibles.* Expenditures for the deductible portion of insurance coverage.

53  *Communications.* Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services, telephone, and voicemail; data communication services to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, or couriers; and licenses and fees for services such as subscriptions to research materials over the Internet.

531  *Postal Communication Services.* Expenditures for postage costs including establishing or maintaining postage machine rentals, postage, express delivery services, or couriers.

532  *Telephone and Voice Communications Services.* Expenditures for telephone and voice communication services.

533  *Data Communication Services.* Expenditures for data communication service activities for the LEA including establishing or maintaining computer-based communications, networking, Internet services, and the monthly service charges and fees associated with data transmission lines (bandwidth).

534  *Video Communication Services.* Expenditures for video communication services for the LEA including services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices.

535  *Licenses and Fees.* Expenditures for licenses and fees for services such as subscriptions to research materials over the Internet.
54 Advertising. Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property.

541 Legal. Expenditures for legal advertisements appearing in newspapers or other media.

542 Other. Expenditures for other advertising costs not classified as legal advertisements.

55 Printing/Binding.

551 Printing/Binding. Expenditures for job printing and binding, usually according to specifications for the LEA. This includes designing and printing forms and posters as well as printing and binding LEA publications. Preprinted standard forms are not charged here but are recorded under object 611.

56 Tuition. Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for the paying school district.

561 Tuition to other LEA within State. Tuition paid to other LEAs within West Virginia.

562 Tuition to other LEA outside of State. Tuition paid to other LEAs outside West Virginia.

563 Tuition to Private Schools. Tuition paid to private schools.

564 Tuition to Educational Service Cooperatives within State. Tuition paid to educational service cooperatives located within West Virginia.

565 Tuition to Educational Service Agencies outside State. Tuition paid to educational service agencies located outside West Virginia.

566 Tuition to Innovations Zone Schools or Charter Schools. Tuition paid to Innovation Zone or Charter Schools for services provided in accordance with the established agreement or charter for that school.

567 Tuition to School Districts for Voucher Payments. Tuition to school districts for voucher payments to students.

568 Tuition for Other Instructional Activities. Tuition paid to other governmental entities or private sources for student camps, conferences, workshops, or other similar student activities.

569 Tuition to Others. Tuition paid to the state and other governmental organizations as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying LEA.

57 Food Service Management.

571 Contracted Food Service. Expenditures for the operations of a local food service facility by other than employees of the LEA. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the LEA for food, supplies, labor and equipment would be charged to the appropriate object codes.

58 Travel. Expenditures for transportation, meals, hotel, and other expenses associated with travel.
for the LEA. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here.

580 **Staff Travel - General.** Expenditures for transportation, meals hotel and other expenses associated with staff travel for the LEA, regardless of where the travel occurs. (can be used instead of 581-583)

581 **Staff Travel - In County.** Expenditures for transportation, meals, hotel and other expenses associated with staff travel for the LEA within the county boundaries of the paying LEA.

582 **Staff Travel - Out of County.** Expenditures for transportation, meals, hotel and other expenses associated with staff travel for the LEA outside the county boundaries of the paying LEA.

583 **Staff Travel - Out of State.** Expenditures for transportation, meals, hotel and other expenses associated with staff travel for the LEA outside the state boundaries of the paying LEA.

586 **Student Travel.** Expenditures for the reimbursement of mileage, meals, hotel and other expenses paid by the school district for student travel to participate in school sponsored or authorized co-curricular or extra-curricular activities, such as math, science, or vocational program competitions, debate or other school team competitions, spelling bees, State, regional or national award ceremonies, such as Golden Horseshoe, or other travel where students are representatives of their schools. Do not use this code for coding expenditures paid directly by the school district or the individual schools for the transportation of students to and from school and school related activities, including payments made in lieu of transportation; use, instead, Object Code 51X for student transportation expenditures paid directly by the school district or the schools in the district.

59 **Intereducational, Interagency Purchased Services.** Purchased services other than those described above. Any interdistrict payments other than tuition or transportation should be classified here. This code identifies other payments for services made between a school district and other governmental entities. If a question arises between this code and object 3XX, this code should be used so that all interdistrict payments can be eliminated when consolidating reports from multiple school districts at state and federal levels.

591 **Services Purchased From Another School District or Educational Services Cooperative Within the State.** Payments to another school district within the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance.

592 **Services Purchased From Another School District or Educational Service Agency Outside the State.** Payments to another school district outside the state for services rendered, other than tuition and transportation fees. Examples of such services are data processing, purchasing, nursing, and guidance.

594 **From other governmental agencies.** Payments to another governmental agency for services rendered, other than tuition and transportation fees, such as payments made to multi-county vocational centers from the participating counties.

595 **Payments to the Public Library.** Payments made to the public library.

599 **Other.** Payments for purchased services which cannot be classified above.
LOCAL EDUCATIONAL AGENCIES
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OBJECT CODES

600 Supplies. Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

61 Supplies - General. Expenditures for all supplies (other than those listed below) for the operation of an LEA, including freight and cartage. A more thorough classification of supply expenditures is achieved by identifying the object with the function-for example, audiovisual supplies or classroom teaching supplies. Used with all functions except 5XXXX.

611 Supplies. Expenditures for general supplies.

612 Custodial Supplies. Expenditures for supplies used in custodial activities.

613 Maintenance Supplies. Expenditures for supplies used in maintenance activities.

615 Freight. Expenditures for the freight charges associated with the purchase of equipment or supplies.

619 Other. Expenditures for other general supplies which cannot be classified above.

62 Energy. Expenditures for energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.

621 Natural Gas. Expenditures for gas utility services from a private or public utility company.

622 Electricity. Expenditures for electric utility services from a private or public utility company.

623 Bottled Gas. Expenditures for bottled gas, such as propane gas received in tanks.

624 Oil. Expenditures for bulk oil normally used for heating.

625 Coal. Expenditures for raw coal normally used for heating.

629 Other. Expenditures for energy that cannot be classified in one of the foregoing categories.

63 Food. Expenditures for food used in the school food service program. Food used in instructional programs is charged under object 611.

632 Milk. Expenditures for milk used in the school food service program.

634 Food Expenditures. For food used in the school food service program. Food used in instructional programs is charged under object 611.

636 Non-Food. Expenditures for non-food supplies used in the school food service program.

64 Books and Periodicals. Expenditures for books, textbooks and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books.

641 Textbooks and Rebinding. Expenditures for textbooks and rebinding used in the instructional programs.
LOCAL EDUCATIONAL AGENCIES
CHART OF ACCOUNTS

OBJECT CODES

642 Books. Expenditures for books used in the instructional programs.
643 Supplemental. Expenditures for supplemental books used in the instructional programs.
644 Workbooks. Expenditures for workbooks used in the instructional programs.
645 Movies, Film Strips, Video Tapes. Expenditures for movies, film strips, and video tapes used in instructional programs.
646 Newspapers. Expenditures for newspapers used in the instructional programs.
647 Periodicals. Expenditures for periodicals used in instructional programs.
648 Electronic Textbooks. Expenditures for interactive instructional materials in electronic format.

65 Supplies - Technology-Related.

651 General Technology Supplies. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are diskettes, parallel cables, monitor stands, and toner cartridges.
652 Supplies-Hardware - Students. Expenditures for technology-related equipment (ex: computers, I-Pads, e-readers, etc.) and technology infrastructure for students whose original cost is below both the school district’s control level (if any) and the capitalization threshold of $5,000.
653 Supplies-Software - Students. Expenditures for purchased software used for educational or administrative purposes by students whose original cost is below both the school district’s control level (if any) and the capitalization threshold of $5,000.
656 Supplies-Hardware - Staff. Expenditures for technology-related equipment (ex: computers, I-Pads, e-readers, etc.) and technology infrastructure for staff members whose original cost is below both the school district’s control level (if any) and the capitalization threshold of $5,000.
657 Supplies–Software - Staff. Expenditures for purchased software used for educational or administrative purposes by staff members whose original cost is below both the school district’s control level (if any) and the capitalization threshold of $5,000.

66 Vehicle Supplies.

661 Fuel - Diesel. Expenditures for diesel gasoline purchased in bulk or periodically at a service station.
662 Fuel - Gasoline. Expenditures for regular gasoline purchased in bulk or periodically at a service station.
663 Fuel - Propane. Expenditures for propane fuel purchased in bulk or periodically at a service station.
LOCAL EDUCATIONAL AGENCIES
CHART OF ACCOUNTS

OBJECT CODES

664  **Fuel - Biodiesel.** Expenditures for biodiesel fuel purchased in bulk or periodically at a service station.

665  **Oils/Lubricants.** Expenditures for oils and other lubricants used in the repair and maintenance of vehicles owned by the LEA.

666  **Tires/Tubes.** Expenditures for tires and tubes used in the repair and maintenance of vehicles owned by the LEA.

667  **Parts.** Expenditures for vehicle parts used in repair and maintenance of vehicles owned by the LEA.

669  **Other.** Expenditures for other vehicle supplies which cannot be classified above.

69  **Control Level Equipment.** Expenditures for equipment whose original cost is above the school district’s control level but below the capitalization threshold of $5,000.

691  **Control Level Machinery.** Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles) whose original cost is above the school district’s control level but below the capitalization threshold of $5,000.

692  **Control Level Vehicles.** Expenditures for equipment used to transport persons or objects whose original cost is above the school district’s control level but below the capitalization threshold of $5,000.

693  **Control Level Furniture, Fixtures and Other Equipment.** Expenditures for furniture, fixtures and other equipment which cannot be classified into one of the other equipment object codes in section 69X and whose original cost is above the school district’s control level but below the capitalization threshold of $5,000.

694  **Control Level Technology-Related Hardware - Students.** Expenditures for technology-related equipment and technology infrastructure for students whose original cost is above the school district’s control level but below the capitalization threshold of $5,000.

695  **Control Level Technology Software - Students.** Expenditures for purchased software used for educational or administrative purposes by students whose original cost is above the school district’s control level but below the capitalization threshold of $5,000.

696  **Control Level Technology-Related Hardware - Staff.** Expenditures for technology-related equipment and technology infrastructure for staff members whose original cost is above the school district’s control level but below the capitalization threshold of $5,000.

697  **Control Level Technology Software - Staff.** Expenditures for purchased software used for educational or administrative purposes by staff members whose original cost is above the school district’s control level but below the capitalization threshold of $5,000.

700  **Property.** Expenditures for acquiring fixed assets, including land, existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment.

71  **Land & Improvements.**

711  **Land & Improvements.** Expenditures for the purchase of land and the improvements
thereon. Purchases of air rights, mineral rights and the like are included here. Also included are special assessments against the LEA for capital improvements such as streets, curbs and drains. Not included here, but generally charged to objects 45X or 34X as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the LEA.

72 Buildings.

721 Buildings. Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 45X. Buildings built and alterations performed by the LEA’s own staff are charged to objects 1XX, 2XX, 61X and 73X, as appropriate.

73 Equipment. Expenditures for the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles, other than school buses, whose original cost equals or exceeds the capitalization threshold of $5,000.

731 Machinery. Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill press, and printing presses.

732 Vehicles. Expenditures for equipment used to transport persons or objects. Examples are automobiles, trucks, station wagons, and vans. Total expenditures for the purchase of school buses must be coded to 741.

733 Furniture, Fixtures and Other Equipment. Expenditures for furniture, fixtures and other equipment which cannot be classified into one of the other equipment object codes in section 73X.

734 Technology-Related Hardware. Expenditures for technology-related equipment and technology infrastructure used for educational or administrative purposes whose original cost equals or exceeds the capitalization threshold of $5,000. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices.

735 Technology Software. Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold of $5000. Expenditures for software that meet the standards for classification as a supply should be coded to object 653 or 657.

74 Bus Replacement.

741 Bus Replacement. Amounts paid for the purchase of a school bus used for the transportation of students.

800 Other Objects. Amounts paid for goods and services not otherwise classified above.

81 Dues and Fees. Expenditures or assessments for membership in professional or other organizations or payments to a paying agent for services rendered.
### LOCAL EDUCATIONAL AGENCIES
#### CHART OF ACCOUNTS

#### OBJECT CODES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>811</td>
<td><strong>School Boards Association Dues.</strong> Dues paid to the School Boards Association.</td>
</tr>
<tr>
<td>812</td>
<td><strong>Fire Service Fees.</strong> Expenditures to municipalities and volunteer fire departments for fire protection.</td>
</tr>
<tr>
<td>815</td>
<td><strong>North Central Association Dues.</strong> Dues paid to the North Central Association.</td>
</tr>
<tr>
<td>816</td>
<td><strong>Commercial Driver License Fees.</strong> Expenditures to obtain commercial drivers’ licenses (CDL) for LEA employees.</td>
</tr>
<tr>
<td>817</td>
<td><strong>Fuel Tank Inspection Fees.</strong> Expenditures for fuel tank inspections of LEA property.</td>
</tr>
<tr>
<td>819</td>
<td><strong>Other Fees and Dues.</strong> Expenditures for fees and dues which cannot be classified above.</td>
</tr>
</tbody>
</table>

#### 82 Judgments. Expenditures from current funds for all judgments (except as indicated below) against the LEA that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. *(Use only with function X2310.)*

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>821</td>
<td><strong>Liability.</strong> Expenditures from current funds for liability as a result of a judgment not covered by liability insurance.</td>
</tr>
<tr>
<td>822</td>
<td><strong>Back Pay.</strong> Expenditures from current funds for back pay as a result of a judgment not covered by liability insurance.</td>
</tr>
<tr>
<td>823</td>
<td><strong>Back Benefits.</strong> Expenditures from current funds for back benefits as a result of a judgment not covered by liability insurance.</td>
</tr>
<tr>
<td>829</td>
<td><strong>Other.</strong> Expenditures from current funds as a result of a judgment not covered by liability insurance which cannot be classified above.</td>
</tr>
</tbody>
</table>

#### 83 Debt-Related Expenditures/Expenses.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>831</td>
<td><strong>Redemption of Principal.</strong> Expenditures to retire bonds and long-term loans.</td>
</tr>
<tr>
<td>832</td>
<td><strong>Interest Expense.</strong> Expenditures for interest on bonds or notes.</td>
</tr>
<tr>
<td>833</td>
<td><strong>Debt Service Fees/Commissions.</strong> Outlays from current funds to pay service fees and commissions assessed by an agency for handling bond issues.</td>
</tr>
<tr>
<td>835</td>
<td><strong>Interest on Short-Term Debt.</strong> Expenditures for interest on short-term debt or anticipation notes. <em>(Use only with function X2510.)</em></td>
</tr>
</tbody>
</table>

#### 84 Reserved. *(To be used for budget purposes only)*

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>842</td>
<td><strong>For Contingencies.</strong> Segregation of a portion of the fund balance for contingencies.</td>
</tr>
<tr>
<td>843</td>
<td><strong>For Step 7 Projects.</strong> Segregation of a portion of fund balance to indicate that funds were received under Step 7 of the Public School Support Program.</td>
</tr>
</tbody>
</table>
### LOCAL EDUCATIONAL AGENCIES
#### CHART OF ACCOUNTS

**OBJECT CODES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>844</td>
<td>For Staff Development Councils. Segregation of a portion of fund balance to indicate that funds set aside for staff development councils do not represent unrestricted available financial resources.</td>
<td></td>
</tr>
<tr>
<td>845</td>
<td>For Faculty Senates. Segregation of a portion of fund balance to indicate that funds received under Step 6 of the Public School Support Program for faculty senates do not represent unrestricted available financial resources.</td>
<td></td>
</tr>
<tr>
<td>846</td>
<td>For Arbitrage Bond. Segregation of a portion of fund balance to indicate that funds set aside for arbitrage payments on bond sales do not represent unrestricted available financial resources.</td>
<td></td>
</tr>
<tr>
<td>847</td>
<td>For Special Projects. Segregation of a portion of fund balance to indicate that funds received through projects restricted either legally or by the grantor do not represent unrestricted available financial resources.</td>
<td></td>
</tr>
<tr>
<td>87</td>
<td>Taxes.</td>
<td></td>
</tr>
<tr>
<td>871</td>
<td>Health Care Provider Tax. Amounts paid as a tax based on the Medicaid reimbursement received as a result of health care services provided.</td>
<td></td>
</tr>
<tr>
<td>872</td>
<td>Property Taxes. Amounts paid for property taxes on property not being used for educational purposes.</td>
<td></td>
</tr>
<tr>
<td>88</td>
<td>Student Assistance.</td>
<td></td>
</tr>
<tr>
<td>881</td>
<td>Stipend for Child Care. Amounts paid to students enrolled in an educational program for child care expense.</td>
<td></td>
</tr>
<tr>
<td>882</td>
<td>Stipend for School Attendance. Amounts paid to students enrolled in an educational program as an incentive to attend school.</td>
<td></td>
</tr>
<tr>
<td>883</td>
<td>Stipend for Attendance to Other Activities. Amounts paid to students as an incentive to attend educational camps, workshops, remedial programs, or other similar activities.</td>
<td></td>
</tr>
<tr>
<td>885</td>
<td>Transportation. Amounts paid to students enrolled in an educational program for transportation expense.</td>
<td></td>
</tr>
<tr>
<td>889</td>
<td>Other. Amounts paid to students enrolled in an educational program which cannot be classified above.</td>
<td></td>
</tr>
<tr>
<td>89</td>
<td>Miscellaneous Expenditures.</td>
<td></td>
</tr>
<tr>
<td>891</td>
<td>Miscellaneous Expenditures. Used to classify transactions that are not properly classified in one of the object codes included above.</td>
<td></td>
</tr>
<tr>
<td>900</td>
<td>Other Items. Used to classify transactions which are not properly recorded as expenditures/expenses but require control and reporting by the LEA.</td>
<td></td>
</tr>
<tr>
<td>91</td>
<td>Fund Transfers Out.</td>
<td></td>
</tr>
<tr>
<td>911</td>
<td>Fund Transfers Out. Includes all transactions conveying financial resources from one fund to</td>
<td></td>
</tr>
</tbody>
</table>
another or from one project to another within the same fund, within the district.

92  Bond Related Payments.

921  Payment to Refunded Debt Escrow Agent. Payment made to debt escrow agent to retire the refunded bond issuance.

922  Debt Service Fees/Commissions on Refunded Bond Issues. Outlays from current funds to pay service fees and commissions assessed by an agency for handling refunded bond issues.

925  Discount on the Issuance of Bonds. Proceeds from that portion of the sale of bonds below their par value. The discount represents an adjustment of the interest rate and will be amortized at the district-wide financial reporting level. (Used only with function X51XX.)

95  Special Items.

951  Special Items. Used to classify items in accordance with GASB Statement No. 34 that are transactions or events within the control of the school district administration that are either unusual in nature or infrequent in occurrence.

96  Extraordinary Items.

961  Extraordinary Items. Used to classify items in accordance with APB Opinion No. 30 that are transactions or events that are both unusual in nature and infrequent in occurrence. This includes significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hailstorm or costs related to an environmental disaster.
LOCATION CODES

The location account code dimension is a three-digit field that identifies the location. The first digit identifies the type of building and the second two digits identify the specific building.
<table>
<thead>
<tr>
<th>XXX</th>
<th>Building:</th>
</tr>
</thead>
<tbody>
<tr>
<td>0XX</td>
<td>Central Office and Non-School Buildings</td>
</tr>
<tr>
<td>1XX</td>
<td>Combined Schools</td>
</tr>
<tr>
<td>2XX</td>
<td>Elementary Schools (includes kindergarten)</td>
</tr>
<tr>
<td>3XX</td>
<td>Middle Schools</td>
</tr>
<tr>
<td>4XX</td>
<td>Junior High Schools</td>
</tr>
<tr>
<td>5XX</td>
<td>Senior High Schools</td>
</tr>
<tr>
<td>6XX</td>
<td>Special Education Centers</td>
</tr>
<tr>
<td>7XX</td>
<td>Vocational/Technical and Adult Centers</td>
</tr>
<tr>
<td>8XX</td>
<td>Private</td>
</tr>
<tr>
<td>9XX</td>
<td>Parochial</td>
</tr>
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