

**REVISED CHART OF ACCOUNTS
FOR LEAS IN THE STATE OF WEST VIRGINIA
EFFECTIVE JULY 1, 2020**

Following is a summary of the changes made in the revised Chart of Accounts, effective July 1, 2020:

Fund Codes:

The following project codes were added:

33	Kanawha County Public Library Fund	The fund code was repurposed to be used to account for financial resources used major capital projects of the Kanawha County Public Library.
53	Capital Projects – Multi-County Vocational Center	The fund was added to account for financial resources used in major capital projects of an MCVC.
7X	Federal Stimulus and Stabilization Fund.	The funds were added to account for the financial resources of LEAs, MCVCs, and ESCs received through the federal government; most notably in regards to the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
71	Federal Stimulus and Stabilization Fund - County Board of Education.	
73	Federal Stimulus and Stabilization Fund - Multi-County Vocational Center.	
74	Federal Stimulus and Stabilization Fund – Educational Services Cooperatives.	

Project Codes:

The following project codes were amended:

25Y6X	Capital Improvements: ESC 3%.	Amended text in project title from “RESA” to “ESC”
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The following project codes were added:

04Y51	Jobs and Hope: Training Support.	Added code
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04Y52	Jobs and Hope: Education Assistance.	Added code
08Y7X	Step 7d.	Added code
17Y3X	Alternative Education - Discretionary	Added code
23Y	Safe Schools Fund.	Added codes
23Y1X	Safe Schools Fund.	
23Y2X	School Access Safety.	
29Y4X	Attendance Incentive Bonus Reimbursement.	Added code
52Y	Elementary and Secondary Schools Emergency Relief Fund (ESSERF).	Added codes
52Y1X	Elementary and Secondary Schools Emergency Relief Fund (ESSERF).	

The following project codes were removed:

04Y3X	Jobs in Making You Succeed: Operational Funds.	Removed code
04Y41	Jobs in Making You Succeed: AWS Welding Expansion.	Removed code
04Y42	Jobs in Making You Succeed: FANUC Manufacturing Robotic Arm Expansion.	Removed code
04Y43	Jobs in Making You Succeed: Heavy Equipment & Construction Expansion.	Removed code
08Y3X	Bus Replacement.	Removed code
08Y5X	Academic Classroom Curriculum Trips.	Removed code
08Y6X	Advanced Placement (Step 7c).	Removed code
08Y8X	Step 7b.	Removed code

Revenue Source Codes:

The following revenue source codes were added:

03196	Attendance Incentive Bonus Reimbursement.	Added code
05212	Interfund Transfer from Excess Levy Fund.	Added code

Program/Function Codes:

The following program codes/ function codes were added:

31311 Agriculture, Food and Natural Resources.

AG0222 Virtual Animal Science Added code

31331 Health Science.

HE1485 Medical Office Added code

31334 Human Services.

HU1016 Virtual Wellness Coaching Added code

HU2321 Virtual Family Services Added code

HU2322 Virtual Childcare Added code

HU2323 Virtual Counseling and Mental Health Added code

31343 Law and Public Safety, Corrections and Security.

LA1021 Virtual Criminology Added code

61631 Health Science.

HE9301 Phlebotomy Technician (ACE) Added code

HE9302 Electrocardiograph Technician (ACE) Added code

HE9303 Health Informatics (ACE) Added code

HE9304 Medical Administrative Assistant (ACE) Added code

HE9305 Veterinary Technology (ACE) Added code

HE9306 Dental Assisting (ACE) Added code

HE9307 Medical Assisting (ACE) Added code

HE9308 Certified Nursing Assistant (ACE) Added code

HE9309 Dental Laboratory Technology (ACE) Added code

HE9310 Pharmacy Technician (ACE) Added code

HE9311 Practical Nursing (ACE) Added code

HE9312 Respiratory Therapy (ACE) Added code

HE9313 Surgical Technology (ACE) Added code

HE9314 Massage Therapy (ACE) Added code

61633 Hospitality and Tourism.

HO9401 Culinary Arts (ACE) Added code

61634 Human Services.

HU9501	Barbering Apprenticeship (ACE)	Added code
HU9505	Cosmetology (ACE)	Added code
61643	Law and Public Safety, Corrections and Security.	
LA9601	Emergency and Firefighting Management Services (ACE)	Added code
LA9602	Legal Office (ACE)	Added code
LA9603	Paralegal Assistant (ACE)	Added code
61644	Manufacturing.	
MA9701	Electromechanical Technology (ACE)	Added code
MA9702	Cabling Technology (ACE)	Added code
MA9703	Machine Tool Technology (ACE)	Added code
MA9704	Welding (ACE)	Added code
MA9705	Manufacturing Technology (ACE)	Added code
MA9706	Welding Essentials (ACE)	Added code
MA9707	Advanced Welding (ACE)	Added code
MA9708	Pipe Welding (ACE)	Added code
61646	Transportation, Distribution and Logistics.	
TR9801	Automotive Technology (ACE)	Added code
TR9802	Diesel Equipment Technology (ACE)	Added code
TR9803	Truck Driving (ACE)	Added code
TR9804	Power Equipment (ACE)	Added code
TR9805	Aviation Maintenance Technician (ACE)	Added code
TR9806	Truck Driving Class B (ACE)	Added code
61661	Business, Management and Administration.	
BM9201	Administrative and Business Support (ACE)	Added code
BM9202	Accounting (ACE)	Added code
61671	Information Technology.	
IT9901	CISCO Networking Academies (ACE)	Added code
IT9902	Computer Systems Repair Technology (ACE)	Added code
IT9903	Coding, App and Game Design (ACE)	Added code

IT9904 Computer Coding Management (Salesforce) Added code

61681 Architecture and Construction.

AR9101 Electrical Technician (ACE) Added code

AR9102 Masonry (ACE) Added code

AR9103 Plumbing (ACE) Added code

AR9104 Drafting (ACE) Added code

AR9105 HVAC Technician (ACE) Added code

AR9106 Heavy Equipment Operations & Preventative Maintenance (ACE) Added code

AR9107 Heavy Equipment Operator (ACE) Added code

AR9108 Advanced Heavy Equipment Operator (ACE) Added code

The following program/function codes have been removed:

31311 Agriculture, Food and Natural Resources.

AG2180 Mining Extraction (Discontinued) Removed code

31312 Arts, A/V Technology and Communication.

AV0970 Applied Design (Discontinued) Removed code

AV1469 Radio Broadcasting (Discontinued) Removed code

AV2010 Performing Arts (Discontinued) Removed code

AV2015 Visual Arts (Discontinued) Removed code

31331 Health Science.

HE0225 Animal Systems - Vet Science (Discontinued) Removed code

HE0740 Health Informatics (Discontinued) Removed code

31332 Government and Public Administration.

GO2325 National Guard Youth Challenge Program (Discontinued) Removed code

31333 Hospitality and Tourism.

HO1200 Lodging Management Program (Discontinued) Removed code

31334 Human Services.

HU1090 Personal Organizer (Discontinued) Removed code

31343 Law and Public Safety, Corrections and Security.

LA2300 Industrial Fire Safety (Discontinued) Removed code

31344 Manufacturing.

MA1628	Automotive Machining (Discontinued)	Removed code
MA1730	Manufacturing Technology (Discontinued)	Removed code
MA1810	Hydraulic and Pneumatic Troubleshooting (Discontinued)	Removed code
MA1880	Industrial Technology (Discontinued)	Removed code
MA1895	Industrial Electrical Control Systems (Discontinued)	Removed code
MA2030	Computer Integrated Manufacturing (Discontinued)	Removed code
31361	Business, Management and Administration.	
BM1479	General Management (Discontinued)	Removed code
BM1495	Entrepreneurship (Discontinued)	Removed code
BM1500	High School of Business (Discontinued)	Removed code
31371	Information Technology.	
IT1440	Microsoft Computer Applications Specialist (MCAS) (Discontinued)	Removed code
IT1480	Certified Internet Webmaster (CIW) (Discontinued)	Removed code
IT1930	Oracle (Discontinued)	Removed code
61611	Agriculture, Food and Natural Resources.	
AG0110	Power, Structural and Technical Systems	Removed code
AG0120	Agribusiness systems	Removed code
AG0130	Forestry Industry	Removed code
AG0170	Natural Resources Management	Removed code
AG0210	Plant Systems	Removed code
AG0214	Turf and Landscape Systems	Removed code
AG0215	CASE Plant Science	Removed code
AG0220	Animal Systems	Removed code
AG0221	CASE Animal Science	Removed code
AG0222	Virtual Animal Science	Removed code
AG0223	Pet Grooming	Removed code
AG0224	Taxidermy	Removed code
AG0230	Animal Processing	Removed code
AG2185	Chemical Energy and Mechanical Technologies	Removed code
AG2190	Environmental Technology and Management	Removed code
61612	Arts, A/V and Communication.	
AV1680	Broadcasting Technology	Removed code

AV1682	Broadcast Journalism	Removed code
AV1684	Multimedia Publishing	Removed code
AV1830	Graphic Communications	Removed code
AV1850	Graphic Design	Removed code
61613	Education and Training.	
ED1300	Careers in Education	Removed code
61621	Marketing Sales and Service.	
MK0420	Marketing Management	Removed code
61631	Health Science.	
HE0715	Allied Health	Removed code
HE0718	Diagnostic Services	Removed code
HE0723	Therapeutic Services	Removed code
HE0728	Support Services	Removed code
HE0728	Virtual Support Services	Removed code
HE0742	Health Informatics-Pilot	Removed code
HE0780	Biomedical Science (PLTW)	Removed code
HE1095	Personal Fitness and Wellness Training	Removed code
HE1095	Virtual Personal Fitness and Wellness Training	Removed code
HE1215	Food Science and Nutrition	Removed code
HE2220	Health Informatics (Advanced Career)	Removed code
61633	Hospitality and Tourism.	
HO1010	Pro-Start Restaurant Management	Removed code
HO1015	Baking and Pastry	Removed code
HO1210	Hospitality and Tourism	Removed code
61634	Human Services.	
HU1000	Early Childhood Education	Removed code
HU1015	Prevention Support Specialist	Removed code
HU1015	Virtual Prevention Support Specialist	Removed code
HU1016	Virtual Wellness Coaching	Removed code
HU1025	Social Services Assistant	Removed code
HU1080	Rehabilitation Specialist	Removed code
HU2050	Barbering Apprenticeship	Removed code

HU2055	Nail Technician	Removed code
HU2305	Barbering	Removed code
HU2310	Hair Stylist	Removed code
HU2315	Aesthetics	Removed code
HU2320	Health and Safety Leadership	Removed code
HU2320	Virtual Health and Safety Leadership	Removed code
HU2321	Virtual Family Services	Removed code
HU2322	Virtual Childcare	Removed code
HU2323	Virtual Counseling and Mental Health	Removed code
61643	Law and Public Safety, Corrections and Security.	
LA1020	Law & Public Safety	Removed code
LA1021	Virtual Criminology	Removed code
LA1490	Paralegal Assistant	Removed code
LA2200	Emergency and Firefighting Management Services	Removed code
61644	Manufacturing.	
MA1630	Robotics	Removed code
MA1780	Electronics Technician	Removed code
MA1870	Industrial Equipment Maintenance	Removed code
MA1900	Machine Tool Technology	Removed code
MA1980	Welding	Removed code
MA2110	Metals Technology	Removed code
MA2120	Millwork and Cabinetmaking	Removed code
MA2235	Advanced Manufacturing (Advanced Career)	Removed code
61645	Science, Technology, Engineering and Mathematics.	
ST1790	STEM	Removed code
ST2175	Energy, Power and Engineered Systems (Advanced Career)	Removed code
ST2200	Aerospace Engineering (Advanced Career)	Removed code
ST2205	Innovations in Science and Technology (Advanced Career)	Removed code
ST2225	Clean Energy (Advanced Career)	Removed code
ST2460	Pre-Engineering - Project Lead the Way	Removed code
61646	Transportation, Distribution, and Logistics.	
TR1620	Automotive Technology	Removed code

TR1625	Transportation Technology	Removed code
TR1670	Collision Repair Technology	Removed code
TR1740	Diesel Equipment Technology	Removed code
TR1920	Materials Distribution	Removed code
TR1960	Power Equipment Systems	Removed code
TR2215	Global Logistics and Supply Chain Management (Advanced Career)	Removed code
61661	Business, Management and Administration.	
BM0510	Career and Work Skills Training (CWST)	Removed code
BM1410	Accounting	Removed code
BM1410	Virtual Accounting	Removed code
BM1465	Management and Administrative Support	Removed code
BM1465	Virtual Management and Administrative Support	Removed code
61662	Finance.	
FI1430	Business Finance	Removed code
61671	Information Technology.	
IT1442	Coding, App and Game Design	Removed code
IT1445	Virtual Simulation and Game Development	Removed code
IT1450	Information Management/Microsoft Computer Applications Specialist	Removed code
IT1640	CISCO Networking Academies	Removed code
IT1680	Computer Systems Repair Technology	Removed code
IT2210	Informatics (Advanced Career)	Removed code
IT2215	Computer Science (Project Lead the Way)	Removed code
61681	Architecture and Construction.	
AR1600	HVAC Technician	Removed code
AR1720	Drafting	Removed code
AR1760	Electrical Technician	Removed code
AR1800	Building Maintenance and Operations	Removed code
AR1820	Carpentry	Removed code
AR1910	Masonry	Removed code
AR2140	Plumbing	Removed code