



West Virginia DEPARTMENT OF  
**EDUCATION**

# CHART OF ACCOUNTS UPDATE

July 13, 2022

## Project Code Additions

- 61Y9X – State – Higher Education Adult Part-Time Student (HEAPS)

*\*WV Code 18C-5-7 provides reimbursed grant funding primarily for non-traditional college students through the WV Higher Education Policy Commission (WVHEPC).*

*\*All full/part-time enrollment must be submitted to the WVDE through WVEIS. An official report is submitted from WVDE to WVHEPC to verify program offerings.*



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## Revenue Source Code Additions

- 03913 – Public Charter School State Aid Allocation

*\*Commitments or payments made by the State directly to public charter schools for the benefit of the LEA to distribute state aid directly related to students physically located in the school district.*



## Object Code Amendments

- 11 – 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. **(This includes permanent substitutes under position codes 230, 231 and 232.)**



## Object Code Amendments

- 13 – Professional Personnel – Day-to-Day Substitutes
- 14 – Service Personnel – Day-to-Day Substitutes

*\*Object codes in these sections were clarified to be specifically used for day-to-day substitute compensation.*

## Object Code Amendments

- 15 – Temporary/Part-time Personnel
  - 151 – Temporary/Part-time Professional
  - 152 – Temporary/Part-time Service

*\*Temporary/Part-time Service (OBJ 152) used to be OBJ 161. Now it's moved under 15X to make room for new coding for substitutes filling vacant positions compensation.*

## Object Code Additions

- 16 – Professional Personnel – Substitutes Filling Vacant Positions
  - 161 – Regular
  - 162 – Supplemental
  - 163 – Extra-Student Pay
  - 164 – Personal Leave – Sick
  - 165 – Personal Leave – Other/Vacation
  - 166 – Staff Development
  - 167 - Jury/Witness
  - 168 – Release Time
  - 169 - Other



## Object Code Additions

- 19 – Service Personnel – Substitutes Filling Vacant Positions
  - 191 – Regular
  - 192 – Supplemental
  - 193 – Extra-Student Pay
  - 194 – Personal Leave – Sick
  - 195 – Personal Leave – Other/Vacation
  - 196 – Staff Development
  - 197 - Jury/Witness
  - 198 – Release Time
  - 199 - Other



## Object Code Amendments

- 44 – Short-term Lease (Formerly Rentals)
  - 441 – Renting Land and Buildings
  - 442 – Rental of Equipment and Vehicles
  - 443 – Rental of Computers and Related Equipment
  - 444 – Other

*\*Costs for renting or leasing land, buildings, equipment and vehicles over a lease of 12 months or less.*



## Object Code Additions

- 59 – Intereducational, Interagency Purchased Services
  - 596 – Payments to Public Charter Schools Within the State
- 83 – Debt-Related Expenditures/Expenses
  - 831 – Redemption of Principal (Amended for clarification)
  - 832 – Interest Expense (Amended for clarification)
  - 836 – Redemption of Principal - Buses
  - 837 – Interest Expense - Buses



## Program/Function Code Additions

- X5141 – Debt Service - Finance Lease

*\*Activities concerned with principal and interest payments on finance lease arrangements. (Related to GASB 87)*

## Program/Function Codes

School Finance Services has worked with the appropriate program offices within WVDE to determine the necessary changes to the lists of WVDE CTE and Adult Education approved Programs of Study listed under each 313XX and 616XX program/function code. Changes will be made in late July 2022.

There are many changes included in the chart of accounts summary document. Our goal is to distribute the LEA Chart of Accounts for the 2022-23 school year in early August 2022.

# QUESTIONS?



# Thank You!

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