

**REVISED CHART OF ACCOUNTS
FOR LEAS IN THE STATE OF WEST VIRGINIA
EFFECTIVE JULY 1, 2022**

Following is a summary of the changes made in the revised Chart of Accounts, effective July 1, 2022:

Project Codes:

The following project code was added:

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

Revenue Source Codes:

The following revenue source code was added:

03913 Public Charter School State Aid Allocation Added Code

Program/Function Codes:

The following program/function code was added:

X5141 Debt Service – Finance Lease Added code

Object Codes:

The following object code(s) have been amended or added:

111	Regular (Professional Personnel Salary)	Amended to specify the inclusion of position codes 230, 231, 232
13	Professional Personnel – Day-to-Day Substitutes	Amended Section
14	Service Personnel – Day-to-Day Substitutes	Amended Section
152	Temporary/Part-time Service	Added Code – formerly OBJ 161
16	Professional Personnel – Substitutes Filling Vacant Positions	Added Section
161	Regular	Added Code
162	Supplemental	Added Code
163	Extra-Student Pay	Added Code

164	Personal Leave - Sick	Added Code
165	Personal Leave – Other/Vacation	Added Code
166	Staff Development	Added Code
167	Jury/Witness	Added Code
168	Release Time	Added Code
169	Other	Added Code
19	Service Personnel – Substitutes Filling Vacant Positions	Added Section
191	Regular	Added Code
192	Supplemental	Added Code
193	Extra-Student Pay	Added Code
194	Personal Leave - Sick	Added Code
195	Personal Leave – Other/Vacation	Added Code
196	Staff Development	Added Code
197	Jury/Witness	Added Code
198	Release Time	Added Code
199	Other	Added Code
44	Short-term Lease (Formerly Rentals)	Section amended specifically for short-term leases
441	Renting Land and Buildings	Amended Code
442	Rental of Equipment and Vehicles	Amended Code
443	Rental of Computers and Related Equipment	Amended Code
444	Other	Amended Code – formerly OBJ 449
596	Payments to Public Charter Schools Within the State	Added Code
831	Redemption of Principal	Definition expanded for clarification
832	Interest Expense	Definition expanded for clarification
836	Redemption of Principal – Buses	Added Code
837	Interest Expense - Buses	Added Code