

**LOCAL EDUCATIONAL AGENCIES**  
**CHART OF ACCOUNTS**

*Effective October 1, 2010*



West Virginia State Department of Education  
Office of School Finance



**WEST VIRGINIA BOARD OF EDUCATION**

Capitol Building 6, Room 351  
1900 Kanawha Boulevard, East  
Charleston, West Virginia 25305-0330

Telephone: 304-558-3660  
Fax: 304-558-0198

Ms. Priscilla M. Haden, President  
West Virginia Board of Education  
15 Quarry Ridge  
Charleston, West Virginia 25304  
Phone: 304.346.7252  
Fax: 304.558.3622

Expiration of Term: November 4, 2013

Ms. Jenny N. Phillips, Vice President  
West Virginia Board of Education  
105 Sylvester Drive  
Elkins, West Virginia 26241  
Phone: 304.635.0316  
Fax: 304.635.0317  
Expiration of Term: November 4, 2016

Mr. Robert W. Dunlevy, Secretary  
West Virginia Board of Education  
130 North Tenth Street  
Wheeling, West Virginia 26003  
Phone: 304.281.0529  
Fax: 304.277.4075  
Expiration of Term: November 4, 2014

Mrs. Delores W. Cook, Member  
West Virginia Board of Education  
2870 Ridgeview Nellis Road  
Ridgeview, West Virginia 25169  
Phone: 304.836.5446  
Fax: 304.836.8272  
Expiration of Term: November 4, 2010

Mrs. Barbara N. Fish, Member  
West Virginia Board of Education  
112 Woodshire Drive  
Parkersburg, West Virginia 26104  
Phone: 304.485.4443  
Fax: 304.428.8229  
Expiration of Term: November 4, 2009

Ms. Burma Hatfield, Member  
West Virginia Board of Education  
106 Wharncliffe Avenue  
P. O. Box 46  
Gilbert, West Virginia 25621  
Phone: 304.664.3419  
Fax: 304.664.3925  
Expiration of Term: November 4, 2011

Dr. Lowell E. Johnson, Member  
West Virginia Board of Education  
400 South Court Street  
Lewisburg, West Virginia 24901  
Phone: 304.645.7883  
Fax: 304.647.7590  
Expiration of Term: November 4, 2012

Mr. L. Wade Linger Jr., Member  
West Virginia Board of Education  
2050 Winner's Drive  
Fairmont, West Virginia 26554  
Phone: 304.694.6899  
Fax: 304.366.6880  
Expiration of Term: November 4, 2017

Mrs. Gayle C. Manchin, Member  
West Virginia Board of Education  
1716 Kanawha Boulevard, East  
Charleston, West Virginia 25311  
Phone: 304.558.3588  
Fax: 304.558.0066  
Expiration of Term: November 4, 2015

---

**EX OFFICIOS**

Dr. Steven L. Paine, State Superintendent  
West Virginia Department of Education  
Capitol Building 6, Room 358  
1900 Kanawha Boulevard, East  
Charleston, West Virginia 25305  
Phone: 304.558.2681 Fax: 304.558.0048

Dr. Brian E. Noland, Chancellor  
West Virginia Higher Education Policy  
Commission  
1018 Kanawha Boulevard, East, Suite 700  
Charleston, West Virginia 25301  
Phone: 304.558.2101 Fax: 304.558.1011

Mr. James L. Skidmore, Chancellor  
West Virginia Council for Community and Technical College Education  
1018 Kanawha Boulevard, East, Suite 700  
Charleston, West Virginia 25301  
Phone: 304.558.0265 Fax: 304.558.1646

**CHART OF ACCOUNTS  
FOR LOCAL EDUCATIONAL AGENCIES  
IN THE STATE OF WEST VIRGINIA**

REVISED OCTOBER 1, 2010

West Virginia State Department of Education  
Office of School Finance



## 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 regional education service agencies (RESAs) 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 – 2003 Edition."

Very few changes have been made in this most recent update issue of the Chart of Accounts; they include the creation of fund codes for accounting for the funds received by Local Education Agencies (LEAs) through the American Recovery and Reinvestment Act of 2009 separately from other funds, the creation of additional program function codes to identify the funds expended for academic coaches, and other minor code additions.

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,

//Signed//

Steven L. Paine  
State Superintendent of Schools

Revised October 1, 2010

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

---

## TABLE OF CONTENTS

	<u>Page</u>
Foreword	i
Introduction	iii
Account Code Structure	iv
Agency Codes	v
Fund Codes	1
Project Codes	4
Revenue Source Codes	16
Program / Function Codes	32
Balance Sheet Account Codes	57
Object Codes	64
Location Codes	82

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

---

## ***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 regional education service agencies 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 recently revised publication entitled "*Financial Accounting for Local and State School Systems – 2003 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.state.wv.us> or by contacting the Department of Education, Office of School Finance, Building 6, Room 215, 1900 Kanawha Boulevard East, Charleston, West Virginia 25305, Telephone Number (304) 558-6300.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

---

## 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:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
XX	XXXXX	XXXXX	XXX	XXX	XXXX	XXXX	XX

**(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 zeroes 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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

---

## **AGENCY CODES**

To identify an agency, each county board of education, multi-county vocational center (MCVC) and regional education service agency (RESA) has been assigned a unique agency code by the State Department of Education. The codes are:

### **COUNTY BOARDS OF EDUCATION**

<u>Code</u>	<u>County</u>
02	Barbour
04	Berkeley
06	Boone
08	Braxton
10	Brooke
12	Cabell
14	Calhoun
16	Clay
18	Doddridge
20	Fayette
22	Gilmer
24	Grant
26	Greenbrier
28	Hampshire
29	Hancock
31	Hardy
33	Harrison
35	Jackson
37	Jefferson
39	Kanawha
41	Lewis
43	Lincoln
45	Logan
47	Marion
48	Marshall
49	Mason
51	Mercer
53	Mineral
54	Mingo
56	Monongalia
57	Monroe
58	Morgan
60	McDowell
62	Nicholas
64	Ohio

**LOCAL EDUCATIONAL AGENCIES  
CHART OF ACCOUNTS**

---

<u>Code</u>	<u>County</u>
66	Pendleton
67	Pleasants
69	Pocahontas
70	Preston
72	Putnam
74	Raleigh
75	Randolph
77	Ritchie
79	Roane
81	Summers
83	Taylor
84	Tucker
85	Tyler
87	Upshur
89	Wayne
91	Webster
92	Wetzel
94	Wirt
96	Wood
98	Wyoming

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

---

## ***MULTI-COUNTY VOCATIONAL CENTERS AND REGIONAL EDUCATION SERVICE AGENCIES***

<u>County Code</u>	<u>Location Code</u>	<u>Entity Code</u>	<u>Agency</u>
<b><i>- Multi-County Vocational Centers -</i></b>			
04	701	301	James Rumsey Technical Institute
14	701	302	Calhoun-Gilmer Career Center
24	701	303	South Branch Vocational-Technical Center
33	701	304	United Technical Center
35	701	305	Roane-Jackson Technical Center
67	701	306	Mid-Ohio Valley Technical Institute
87	701	307	Fred W. Eberle Technical Center
<b><i>- Regional Education Service Agencies -</i></b>			
74	040	080	RESA I
12	081	081	RESA II
39	029	082	RESA III
62	091	083	RESA IV
96	089	084	RESA V
64	005	085	RESA VI
33	029	086	RESA VII
04	010	087	RESA VIII



## **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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *FUND CODES*

---

- 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 *Regional Education Service Agency.* Accounts for the operations of the regional education service agencies.
  - 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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *FUND CODES*

---

### **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.
- 63 *Special Revenue Fund - Multi-County Vocational Center.* Accounts for the financial resources of the MCVV which are restricted either legally or by the grantor.
- 64 *Special Revenue Fund - Regional Education Service Agency.* Accounts for the financial resources of the RESA which are restricted either legally or by the grantor.

### **7X Special Revenue Fund – American Recovery and Reinvestment Act (ARRA) of 2009 Funding.**

- 71 *Special Revenue Fund – ARRA - County Board of Education.* Accounts for the financial resources of the LEA received through the American Recovery and Reinvestment Act (ARRA) of 2009 which are restricted either legally or by the grantor. Includes the formula grants, the State Fiscal Stabilization Funds (SFSF), and any ARRA competitive grants.
- 73 *Special Revenue Fund – ARRA - Multi-County Vocational Center.* Accounts for the financial resources of the MCVV received through the American Recovery and Reinvestment Act (ARRA) of 2009 which are restricted either legally or by the grantor. Includes the formula grants, the State Fiscal Stabilization Funds (SFSF), and any ARRA competitive grants.
- 74 *Special Revenue Fund – ARRA - Regional Education Service Agency.* Accounts for the financial resources of the RESA received through the American Recovery and Reinvestment Act (ARRA) of 2009 which are restricted either legally or by the grantor. Includes the formula grants, the State Fiscal Stabilization Funds (SFSF), and any ARRA competitive grants.

## **PROJECT CODES**

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 zeroes 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)

#### 00Y Unrestricted Projects.

- 00YXX *Unrestricted Projects.*
- 00Y83 *Medicaid Reimbursements.*
- 00Y87 *IDEA Maintenance of Effort Reduction.*
- 00Y89 *Student Body Activities.*

### RESTRICTED PROJECTS - STATE (01YXX-29YXX)

#### 01Y Improvement of Instructional Programs (Step 7).

- 01YXX *Improvement of Instructional Programs (Step 7).*

#### 02Y State Special Education.

- 02Y1X *County Entitlement.*
- 02Y2X *Out of State Instruction.*
- 02Y3X *Special Projects.*
- 02Y5X *High Acuity Special Needs.*
- 02Y6X *Out of County Instruction.*
- 02Y7X *Administrative.*
- 02Y8X *Inclusion.*

#### 03Y Health Care Services

- 03Y1X *State Aid Allocation for Additional Nurses.*
- 03Y2X *High Acuity Health Care Needs.*

#### 04Y Child Development.

- 04YXX *Child Development.*

#### 05Y State Vocational Education.

- 05Y1X *Secondary-Formula.*
- 05Y2X *Secondary-Incentive.*
- 05Y3X *Secondary-Travel.*
- 05Y4X *Secondary-Contracted Instruction.*
- 05Y5X *Secondary-Youth Groups.*
- 05Y6X *Guidance.*
- 05Y7X *Administration.*
- 05Y8X *Secondary-Equipment Replacement.*
- 05Y9X *Program Modernization.*

#### 06Y Adult Literacy Education Program.

- 06YXX *Adult Literacy Education Program.*

**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*

---

**07Y Innovation Zones.**

07Y1X *Innovation Zone Grants.*

**08Y Staff Development Councils.**

08Y1X *Professional Personnel Staff Development Councils.*

08Y2X *Service Personnel Staff Development Councils.*

**09Y Interagency Education Programs.**

09Y1X *State Correctional Education.*

09Y2X *Human Service Programs.*

09Y3X *Health Programs.*

**10Y Bridges Program.**

10YXX *Bridges Program.*

**11Y Community Participation Grants.**

11Y1X *Three Tier Funding.*

11Y2X *Educational Enhancements.*

11Y3X *Educational Development.*

11Y4X *Unclassified.*

11Y5X *Community Participation Grants.*

11Y9X *Other.*

**12Y Mentor Program.**

12Y1X *Principal Mentor Program.*

12Y2X *Mentor Teacher.*

12Y3X *Pilot Programs.*

**13Y Student Enrichment Program.**

13Y1X *Student Enrichment Program.*

**14Y Bus Replacement.**

14YXX *Bus Replacement.*

**15Y Faculty Senates.**

15YXX *Faculty Senates.*

**16Y School Building Authority Grant 3%.**

16YXX *SBA Grant 3%.*

16Y8X *SBA Grant 3% - K-8 Internet Connections.*

16Y9X *SBA Grant 3% - Joint Projects.*

**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*

---

**17Y Alternative Education Program.**

17Y1X *Entitlement Grant.*

**18Y Limited English Proficiency Program.**

18Y1X *Limited English Proficiency Program.*

**19Y Academic Classroom Curriculum Trips.**

19Y1X *Academic Classroom Curriculum Trips.*

**20Y State Distance Learning Grants.**

20YXX *State Distance Learning Grants.*

**21Y WV Education Information System.**

21Y1X *RESA 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 Aquaculture Support Program.**

24YXX *Aquaculture Support Program.*

**25Y Capital Improvements.**

25Y1X *School Building Authority.*

25Y2X *Local - Bonds.*

25Y3X *Local - Other.*

25Y4X *Federal Funds.*

25Y5X *Better Schools Amendment Funds.*

25Y6X *RESA 3%.*

25Y7X *SBA Facilities Planning Grant.*

25Y8X *Qualified Zone Academy Bonds.*

25Y9X *Other Funds.*

**26Y Schools that Work Program.**

26Y1X *High Schools that Work Program.*

26Y2X *Middle Schools that Work Program.*

---

**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*

---

26Y3X *Elementary Schools that Work Program.*  
26Y4X *Schools that Work - Multi-level.*

**27Y Tobacco Prevention Program.**

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

**28Y State - Other Grants.**

28YXX *State - Other.*

**29Y State Reimbursement Program.**

29Y1X *Travel 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.*

**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*

**39Y Federal Received Directly - Miscellaneous.**

39Y1X *Travel Reimbursements.*  
39Y9X *Other.*

---

**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

---

### 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 State Grants for Innovative Programs - Title V.**

42Y1X *Title V.*

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

43Y1X *County Entitlement.*

43Y2X *Preschool Incentive.*

43Y3X *Discretionary.*

43Y5X *Preschool Discretionary.*

43Y6X *Administration.*

#### **44Y National and Community Service Act.**

44YXX *National and Community Service Act.*

#### **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 *Drug Free Schools.*

---

**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*

---

48Y2X *Governor's Program.*

**49Y Federal - Other Grants.**

49YXX *Federal - Other.*

49Y60 *Health Care Services.*

49Y61 *H1N1 Preparation and Response.*

**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*

**54Y Homeless Act - Adult Literacy.**

54Y1X *Homeless Act B Adult Literacy.*

54Y2X *Homeless Act B Youth.*

**55Y Adult Basic Education (ABE).**

55YXX *Workplace.*

**56Y Welfare to Work.**

56YXX *Welfare to Work.*

**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.*

**59Y Rural and Low-Income School Program - Title VI, Part B, Subpart 2.**

59YXX *Rural and Low-Income School Program.*

**60Y Appalachian Regional Commission.**

60Y1X *Training Service.*

---

**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*

---

60Y2X *Equipment Replacement.*  
60Y3X *Demonstration.*

### **RESTRICTED PROJECTS – COMBINATION OF STATE AND FEDERAL (61YXX - 84YXX)**

#### **61Y Adult Basic.**

61Y1X *State - Regular.*  
61Y2X *Federal - Regular.*  
61Y3X *Federal - Section 353 Projects.*  
61Y4X *Federal - Coordination.*  
61Y5X *Federal - Institution/Corrections.*  
61Y6X *Federal - Incentive.*  
61Y7X *State - Coordination.*  
61Y8X *State - Institutions/Corrections.*  
61Y9X *State - Incentive.*

#### **62Y Adult Education.**

62Y1X *State.*  
62Y2X *Federal.*  
62Y3X *Local.*

#### **63Y Employer Specific Training Program.**

63Y1X *State.*  
63Y2X *Federal.*  
63Y3X *Local.*

#### **64Y Adult Preparatory/Post Secondary.**

64Y1X *State.*  
64Y2X *Federal.*  
64Y3X *Local.*

#### **65Y Family Literacy.**

65YXX *Family Literacy.*

#### **66Y Reading for Excellence.**

66YXX *Reading for Excellence.*

#### **67Y Public Service Training.**

67Y1X *State.*  
67Y2X *Federal.*  
67Y3X *Local.*

#### **68Y Personnel Training.**

**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*

---

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.*

### **75Y Consumer and Homemaking.**

75Y1X *State.*  
75Y2X *Federal B Part B.*  
75Y3X *Local.*

### **76Y Technical - Prep Education.**

76Y1X *State.*  
76Y2X *Federal.*  
76Y3X *Local.*

### **77Y School to Work Program.**

77Y1X *State.*  
77Y2X *Federal.*  
77Y3X *Local.*  
77Y4X *Rural Technology Grant - School To Work.*  
77Y5X *State Targeted Initiatives.*  
77Y6X *Advanced Work-Based.*  
77Y8X *Federal Received Direct.*

**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***

---

77Y9X *Workers= Compensation.*

**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.*

**81Y    Workforce Investment Act - Economic Disadvantaged.**

81Y1X *Region 1.*

81Y2X *Region 2.*

81Y3X *Region 3.*

81Y4X *Region 4.*

81Y5X *Region 5.*

81Y6X *Region 6.*

81Y7X *Region 7.*

81Y8X *Statewide.*

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

84Y1X *State.*

84Y2X *2001 Flood Clean-up.*

84Y5X *Federal.*

**85Y    Workforce Investment Act - Dislocated Workers.**

85Y1X *Region 1.*

85Y2X *Region 2.*

85Y3X *Region 3.*

85Y4X *Region 4.*

85Y5X *Region 5.*

85Y6X *Region 6.*

85Y7X *Region 7.*

85Y8X *Statewide.*

**86Y    Workforce Investment Act - Youth.**

86Y1X *Region 1.*

86Y2X *Region 2.*

86Y3X *Region 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*

---

86Y4X *Region 4.*  
86Y5X *Region 5.*  
86Y6X *Region 6.*  
86Y7X *Region 7.*

### **RESTRICTED PROJECTS - OTHER (87YXX - 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.*

### **LOCAL PROJECTS (90YXX - 98YXX)**

#### **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.*

#### **96Y Local Restricted Projects.**

96YXX *Local Projects.*

#### **97Y Local Restricted Projects.**

---

**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***

---

97YXX *Local Projects.*

**98Y    Local Restricted Projects.**

98YXX *Local Projects.*

**99Y    Local Restricted Projects.**

99YXX *Local Projects.*

---

**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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

### 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.

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

### **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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

01315 *Summer.* Tuition collected from students enrolled in summer education programs.

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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

01343 *Vocational.* Tuition collected from other sources for students enrolled in vocational education programs.

01344 *Adult.* Tuition collected from other sources for students enrolled in adult education programs.

01345 *Summer.* Tuition collected from other sources for students enrolled in summer education programs.

01349 *Other.* Tuition collected from other sources for students enrolled in other education programs which cannot be classified above.

### **0141 Transportation Fees From Individual.**

01411 *Transportation Fees from Individual.* Transportation fees collected from individuals.

### **0142 Transportation Fees From LEA in State.**

01421 *Transportation Fees from LEA in State.* Transportation fees collected from LEAs within the state.

### **0143 Transportation Fees From LEA Out of State.**

01431 *Transportation Fees from LEA Out of State.* Transportation fees collected from LEAs outside the state.

### **0149 Transportation Fees From Other Sources.**

01491 *Transportation Fees from Other Sources.* Transportation fees collected from other sources not classified above.

### **0151 Earnings on Investments.** Revenue from holdings invested for earning purposes.

01511 *Bank Accounts.* Interest earned from deposits in interest bearing checking accounts, NOW accounts and passbook savings accounts.

01512 *Consolidated Investment Fund.* Interest earned on deposits with the Consolidated Investment Fund.

01513 *Municipal Bond Commission.* Interest earned on investments with the Municipal Bond Commission.

01515 *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.

01516 *For Schools - General.* Interest earned on individual school investments invested by the county board of education on the school=s behalf.

01519 *Other.* Interest earned on investments other than those specified above.

### **0153 Gains or Losses From Investments.**

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

01531 *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 (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.**

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

01751 *Clearing Account - Student Body.* Reimbursement from schools to the LEA for student body activities.

**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.

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

**0195 Service To Other LEA.** Revenue from services provided other LEA=s 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 LEA=s within the State.

01952 *Out of State.* Revenue from services to LEA=s 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.* Services provided other funds for services such as printing or data processing. This account would only be used in the Internal Service Funds.

**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.

01984 *Reimbursement from Schools.* Reimbursements from schools for costs incurred by the LEA.

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

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

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.

### **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.

### **0299 Accrued Intermediate Revenue.**

02991 *Accrued Intermediate Revenue.* Used ONLY to account for accrued intermediate revenue resulting from reimbursements receivable.

02992 *Unearned Intermediate Revenue.* Used ONLY to account for unearned (deferred)

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

intermediate revenue.

### 03 Revenue From State Sources.

**0311 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.

03111 *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.

03118 *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.

03119 *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.

### 0312 Increased Enrollment.

03121 *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.

03129 *Refund of Increased Enrollment.* Refunds of increased enrollment funding received from the Department of Education in excess of the amount to which entitled.

### 0313 Low Student Enrollment.

03131 *Low Student Enrollment.* Revenues recorded by an LEA from State fund provided as an allocation under the Public School Support Program for low student enrollment, which may be used for any legal purpose by the LEA without restriction.

### 0314 34/1,000 Waiver.

03141 *34/1,000 Waiver.* Revenues recorded by an LEA from State funds provided as an allocation for the 34/1,000 waiver provision under Step 2 of the Public School Support Program.

### 0315 Employment Programs Rate Relief.

03151 *Employment Programs Rate Relief.* Revenues recorded by an LEA from State funds provided as an allocation for employment programs rate relief.

### 0318 PEIA Allocation.

03181 *PEIA Allocation.* Revenues recorded by an LEA from State funds provided as an allocation for PEIA.

### 0319 Other Unrestricted.

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

03191 *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.

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.

03912 *SBA Allocation.* Commitments or payments made by the School Building Authority directly to vendors for the benefit of the LEA.

03913 *Technology Allowance – 21<sup>st</sup> Century Technology Systems.* Contributions or payments made by the State for the benefit of the LEA for 21<sup>st</sup> Century Technology Systems from funds appropriated through the Public School Support Program as a result of the 15% increase in the local share calculation each year.

03914 *Technology Allowance – Other.* Contributions or payments made by the State for the benefit

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

of the LEA for computer related hardware or software from funds appropriated specifically for this purpose, other than the funds describes in the preceding paragraph.

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.

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

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

the LEA, it usually is returned to the governmental unit.

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

**0433 Restricted Grants – Direct - American Recovery and Reinvestment Act (ARRA) Funding (Must Use Project Code).**

04331 *ARRA Funding - ARRA funding received directly from the federal government by the LEA which must be used for a categorical or specific purpose.*

**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.

**0453 Restricted Grants Thru State - American Recovery and Reinvestment Act (ARRA) Funding (Must Use Project Code).**

04531 *ARRA Funding - Formula Grants.* ARRA formula grants from the federal government through the State to the LEA which must be used for a categorical or specific purpose.

04532 *ARRA Funding – State Fiscal Stabilization Funds (SFSF).* SFSF funding from the federal government through the State to the LEA which must be used for a categorical or specific purpose.

04533 *ARRA Funding – Education Jobs Fund.* Education Jobs (ED Jobs) funding from the federal government through the State to the LEA which must be used for a categorical or specific purpose.

**0465 Reimbursements for Food Service Programs (Must Use Project Code 87 or 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

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

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.**

04711 *Thru Intermediate Agency.* Revenues from the Federal Government through an 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.**

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

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.

**0527 Interfund Transfer From Special Revenue Fund – American Recovery and Reinvestment Act (ARRA).**

05271 *Interfund Transfer From Special Revenue Fund.* Transfer which was withdrawn from the special revenue fund – ARRA 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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## REVENUE SOURCE CODES

---

### **0530 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.

### **0550 Capital Lease Proceeds.**

- 05501 *Capital Lease Proceeds.* Proceeds from capital leases.

### **0640 Extraordinary Items.**

- 06401 *Extraordinary Items.* Used to classify items in accordance with Accounting Principles Board (APB) Opinion No. 30. 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.

## **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. | 6 - Adult/Continuing Education Prgm                                 |
| 2 - Special Education                  | 7 - Transfers and Reserves  |
| 3 - Vocational Education               | 8 - Community Service Programs                                      |
| 4 - Other Instructional Programs       | 9 - Co-curricular, Extra-curricular, and Undistributed Expenditures |
| 5 - Non-Public School Programs         |   |

### **FUNCTION CODES**

- |                      |                   |
|----------------------|-------------------|
| 1 - Instruction      | 4 - Facilities    |
| 2 - Support Services | 5 - Debt Services |
| 3 - Operations       | 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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *PROGRAM/FUNCTION CODES*

---

**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:

- 1XXXX 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.
- 2XXXX 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. Special programs are also inclusive of students receiving services related to gifted and talented programs.
- 3XXXX Vocational Education Programs.** Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.
- 4XXXX 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.
- 5XXXX 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.
- 6XXXX 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.
- 7XXXX Transfers and Reserves.** Activities related to the transfer of funds and budgeted reserves.
- 8XXXX 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.
-

**LOCAL EDUCATIONAL AGENCIES  
CHART OF ACCOUNTS**

***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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *PROGRAM/FUNCTION CODES*

---

**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).**

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

**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 21<sup>st</sup> 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 21<sup>st</sup> 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

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

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 21<sup>st</sup> 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, that 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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

- 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.
- 21271**     **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.
- 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 and Natural Resources.** Activities that prepare students for a wide range of agriculturally related careers from veterinarian to underground mine mechanic.
- 31312**     **Arts, A/V Technology and Communication.** Activities that prepare students for careers in arts and communication, including writing, editing, radio and television broadcasting, acting, and music.
- 31313**     **Education and Training.** Activities that prepare students for careers in education, such as teacher, librarian, coach, and counselor.
- 31321**     **Retail/Wholesale Sales and Service.** Activities that prepare students for careers in the sales and service industry, such as marketing/public relations manager, real estate agent, hairdresser, retail salesperson, and telemarketer.
- 31331**     **Health Science.** Activities that prepare students for careers in the health services industry, including nursing, medicine, physical therapy, pharmacy, and medical support.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *PROGRAM/FUNCTION CODES*

---

- 31332**     ***Government and Public Administration.*** Activities that prepare students for public service careers, such as legislator, urban planner, city manager, and parks/recreation director.
- 31333**     ***Hospitality and Tourism.*** Activities that prepare students for careers in the hospitality and tourism industry, such as travel agent, food preparation worker, hotel manager, and bartender.
- 31334**     ***Human Services.*** Activities that prepare students for careers in community services, such as social worker, religious worker, recreation worker, and clergy.
- 31341**     ***Occupational Home Economics.*** Activities that enable students to acquire knowledge and develop understanding and skills necessary to enter home economics occupations.
- 31342**     ***Consumer/Homemaking.*** 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.*** Activities that prepare students for careers in legal and protective services, such as correction officer, police officer, lawyer, and judge.
- 31344**     ***Manufacturing.*** Activities that prepare students for careers in traditional industries such as steel and textiles or cutting-edge industries such as aerospace and electronics.
- 31345**     ***Science Research and Engineering.*** Activities that prepare students for careers in science and engineering, including chemical, civil, and mechanical engineering; biological and chemical sciences; surveying; and astronomy.
- 31346**     ***Transportation, Distribution, and Logistics.*** Activities that prepare students for careers in the transportation industry, such as aircraft mechanic, railroad conductor, school bus driver, truck driver, and ship pilot.
- 31351**     ***Industrial Arts.*** 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 and Administration.*** Activities that prepare students for careers in business-related areas, such as administrative support, accounting, management, and supervision.
- 31362**     ***Finance.*** Activities that prepare students for careers in the financial services industry, including insurance services, financial analysis, and banking.
- 31371**     ***Information Technology.*** Activities that prepare students for careers in the information technology services area, including working with databases, designing software, and programming and repairing computers.
- 31381**     ***Architecture and Construction.*** Activities that prepare students for careers in the construction industry such as plumber, painter, construction manager, and architect.
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

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

### 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.

**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, vocational, 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.

### 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 school classroom.

### 6 - Adult/Continuing Education Programs:

**61611**     **Agriculture.** Activities that enable students to acquire the background, knowledge and skills to enter a wide range of agriculturally-related occupations.

**61621**     **Distributive Education.** Activities that prepare students to perform activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer.

**61631**     **Health Occupation.** Activities that provide students with the knowledge, skills and understanding required by occupations that support health professions.

**61641**     **Home Economic Occupational.** Activities that enable students to acquire knowledge and develop understanding and skills necessary to enter home economics occupations.

**61642**     **Consumer/Homemaking.** Activities that prepare students to acquire knowledge and develop understanding, attitudes and skills relevant to personal, home, and family life.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

- 61651** **Industrial Arts.** 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.
- 61661** **Office Occupational.** Activities that prepare, upgrade, or retrain students for selected office occupations.
- 61671** **Technical.** Activities that prepare students for job opportunities in a specialized field of technology.
- 61681** **Trade and Industrial.** Activities that prepare students for initial employment in a wide range of trade and industrial occupations.
- 61691** **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.

### 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 19XX, 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, that 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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION 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:
- X2110 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)**
  - X2111 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 her 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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

- X2125**     **Guidance - Record Maintenance.** 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.
- X2126**     **Guidance - Placement.** 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.
- X2129**     **Guidance - Other.** Guidance services which cannot be classified above.
- X2130**     **Health - General.** Physical and mental health services which are not direct instruction. Included are the activities that provide students with appropriate medical, dental, and nursing services. **(Recommended, instead of using X2131-X2139)**
- X2131**     **Health - Supervision.** Activities associated with directing and managing health services.
- X2132**     **Health - Medical.** 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.
- X2133**     **Health -Dental.** Activities associated with dental screening, dental care, and orthodontic activities.
- X2134**     **Health - Nursing.** Activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.
- 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.
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

- X2143**     **Psychology - Counseling.** Activities that take place between a school psychologist or other qualified person as counselor and one or more students as counsees 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. **(Recommended, instead of using X2151-X2159)**
- X2151**     **Speech Pathology and Audio logy - Supervision.** Activities associated with directing, managing and supervising speech pathology and audio logy services.
- X2152**     **Speech Pathology and Audio logy - Testing.** Activities which assess children with speech, hearing and language impairments.
- X2153**     **Speech Pathology and Audio logy - Counseling.** Activities which take place between a school psychologist or other qualified person as counselor and one or more students as counsees in which the students are helped to clarify and solve problems relating to adjustment with speech, hearing or language impairments.
- X2159**     **Speech Pathology and Audio logy - Other.** Other activities associated with speech pathology and audio logy 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. **(Recommended, instead of using X2161 – X2162).**
- 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.
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *PROGRAM/FUNCTION CODES*

---

- X22 Support Service - Instructional Staff.** 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
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

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.
- 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
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

- 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.
- X23**       **Support Service - Central 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.
- X231**       **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.
- X2311**     **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.
- X2314**     **Board of Education - Election.** Services rendered in connection with any school system election, including elections of officers and bond elections.
- X2315**     **Tax Assessment and Collection Services.** Services rendered in connection with tax assessment and collection.
- X2316**     **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.
- X2317**     **Audit Services.** Activities concerned with external audit services.
- X2318**     **Legal Services.** Activities concerned with legal services.
- X2319**     **Board of Education - Other.** Board of Education services which cannot be classified under the preceding areas of responsibility.
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

- X232** *Executive Administration.* Activities associated with the overall general administration of or executive responsibility of the entire LEA.
- X2321** *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.
- X2322** *Executive Administration - Community Relations.* Activities and programs developed and operated system-wide for bettering school/community relations.
- X2323** *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.
- X2324** *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
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

- property accounting, payroll, inventory control, internal auditing and managing funds. (Recommended, instead of using X2511-X2519)
- X2511**     **Supervision.** The activities of directing, managing and supervising the fiscal services area. They include the activities of the assistant superintendent, director, or school business official who directs and manages fiscal activities.
- 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.
- X2515**     **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.
- X2516**     **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.
- X2517**     **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.
- X2519**     **Other Financial Service.** Fiscal services which cannot be classified under the preceding functions.
- X2520**     **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)
- X2521**     **Purchasing.** Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations.
- X2522**     **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.
- X2531**     **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
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

instruments such as school bulletins, newsletters, and notices.

**X254** ***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.

**X2541** ***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.

**X2542** ***Research services.*** Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

**X2543** ***Development services.*** Activities in the deliberate, evolving process of improving educational programs.

**X2544** ***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 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.

**LOCAL EDUCATIONAL AGENCIES  
CHART OF ACCOUNTS**

***PROGRAM/FUNCTION CODES***

---

- 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.
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

- 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.
- X2661**     **Security.** 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.
- X2671**     **Safety.** 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 code.
- X2691**     **Other.** Operations and maintenance of plant services which cannot be classified elsewhere in the X26XX series.
- X27**        **Support Service Student Transportation.** 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.
- X2711**     **Vehicle Operation.** 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.
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

- X2721**     **Monitoring.** 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.
- X2731**     **Vehicle Service/Maintenance.** Activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.
- X2781**     **Contracted/Charter Buses.** Activities involved in transporting students using contracted or chartered buses owned by an entity other than the school district.
- X2791**     **Other.** Student transportation services which cannot be classified elsewhere in the X27XX series.
- X29**     **Other Support Services.** All other support services, not classified elsewhere in the X2XXX series. (Used with all programs 1-9).
- X2911**     **Other Support Services.** Other support services, not classified elsewhere in the X2XXX series.
- 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
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *PROGRAM/FUNCTION CODES*

---

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 and 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.
- X3381**     **Welfare Activities.** 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.
- X3391**     **Other Community Services.** Activities provided to the community which cannot be classified above.
- X40**     **Facilities Acquisition and Construction.** 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.
- X41**     **Land Acquisition.**
- X4111**     **Land Acquisition.** Activities concerned with initially acquiring and improving land.
- X42**     **Land Improvement**
- X4211**     **Land Improvement.** Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
- X43**     **Architecture and Engineering.**
- X4311**     **Architecture and Engineering.** 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.

**LOCAL EDUCATIONAL AGENCIES  
CHART OF ACCOUNTS**

*PROGRAM/FUNCTION CODES*

---

**X44 Educational Specifications Development.**

**X4411 *Educational Specifications Development.*** 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.

**X45 Building Acquisition and Construction.**

**X4511 *Building Acquisition and Construction.*** Activities concerned with buying or constructing buildings.

**X46 Site Improvement**

**X4611 *Site Improvement.*** Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, paving, and temporary landscaping.

**X47 Building Improvements**

**X4711 *Building Improvements.*** Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

**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).**

**LOCAL EDUCATIONAL AGENCIES  
CHART OF ACCOUNTS**

***PROGRAM/FUNCTION CODES***

---

- 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.
- 762**     **Other Transfers. (To be reflected as a transfer for financial statement reporting and used only in program 7).**
- 76271**     ***Intrafund Transfers Out.*** Transfer of funds from one project to another within the same fund for expenditure.
- 763**     **Reserved. (To be used for budgeting purposes and used only in program 7).**
- 76321**     ***For Contingencies.*** Budgeted amounts reserved for contingencies.
- 76331**     ***For Step 7.*** Budgeted amounts reserved for Step 7 expenditures.
- 76341**     ***For Staff Development Councils.*** Budgeted amounts reserved for expenditure by staff development councils.
- 76351**     ***For Faculty Senates.*** Budgeted amounts reserved for expenditure by faculty senates.
- 76361**     ***For Arbitrage Bond.*** Budgeted amounts reserved for arbitrage payments made for bond issues.
- 76371**     ***For Special Projects.*** Budgeted amounts reserved for expenditure in projects which are restricted either legally or by the grantor.

## **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 - budgeted revenue accounts; 4 - current liabilities; 5 - long-term liabilities; and 7 - fund equity.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## BALANCE SHEET ACCOUNTS

---

### 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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *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.

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, that are capitalized for the purpose of accounting for the cost/valuation basis of capital assets.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *BALANCE SHEET ACCOUNTS*

---

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.

### **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

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *BALANCE SHEET ACCOUNTS*

---

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.

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

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *BALANCE SHEET ACCOUNTS*

---

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 Deferred Revenues.**

00481 *Deferred Revenues.* A liability account that represents revenues collected before they become due.

### **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.

### **007 Fund Balances**

#### **0075 Fund Balance Reserved.**

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *BALANCE SHEET ACCOUNTS*

---

- 00750 *Reserve for Prepaid Items.* A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are tied up and are, therefore, not available for appropriation.
- 00751 *Reserved for Inventories.* A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are invested in inventories and are, therefore, not available for appropriation.
- 00752 *Reserved for Special Projects.* Segregation of a portion of a fund balance for funds on hand at year end that were received for a purpose specified by the grantor or specified in law and not obligated. This normally includes funds received from federal and state sources for special projects.
- 00753 *Reserved for Encumbrances.* A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances. Separate accounts may be maintained for current encumbrances and prior-year encumbrances.
- 00754 *Reserved for Capital Projects.* Segregation of a portion of a fund balance for commitments that are legally obligated for capital improvement projects.
- 00755 *Reserved for Workers= Compensation.* Segregation of a portion of a fund balance for the amount on deposit with the Workers= Compensation Commission.
- 00756 *Reserved for Debt Service.* Segregation of a portion of a fund balance for commitments that are legally obligated to debt service.
- 00757 *Reserved for Arbitrage Payments.* Segregation of a portion of fund balance for commitments that are legally obligated for arbitrage payments.
- 00758 *Reserved for Excess Levies.* Segregation of a portion of fund balance for unexpended amounts that are legally obligated for excess levy purposes.

### **0077 Fund Balance Unreserved.**

- 00771 *Designated Fund Balance.* A designation representing that portion of a fund balance segregated to indicate that assets equal to the amount of the designation have been earmarked by the governing board or senior management for a bona fide purpose in the future.
- 00772 *Unreserved Fund Balance.* The excess of the assets of a fund over its liabilities, fund reserves, and designations.

## **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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## 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.
- 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.
- 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.
- 100-900 *Expenditures.* Object code suffix to be used with program/function codes according to the following descriptors.

### 100 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.

#### 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.
  - 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.
  - 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.
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

### 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.
  - 135 *Personal Leave - Other/Vacation.* 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.
  - 136 *Staff Development.* Compensation paid to professional personnel who are working as substitutes in the place of regular employees of the LEA while attending staff development activities.
  - 137 *Jury/Witness.* Compensation paid to professional personnel who are working as substitutes in the place of regular employees of the LEA while on jury/witness duty.
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

138 *Release Time.* 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.

139 *Other.* 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.

### **14 Service Personnel -Substitutes.**

141 *Regular.* 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.

142 *Supplemental.* 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.

143 *Overtime.* 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.

144 *Personal Leave - Sick.* Compensation paid to service personnel who are working as substitutes in the place of regular employees of the LEA while on sick leave.

145 *Personal Leave - Other/Vacation.* 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.

146 *Staff Development.* Compensation paid to service personnel who are working as substitutes in the place of regular employees of the LEA while attending staff development activities.

147 *Jury/Witness.* Compensation paid to service personnel who are working as substitutes in the place of regular employees of the LEA while on jury/witness duty.

148 *Release Time.* 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.

149 *Other.* 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.

### **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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

### 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' and retirees' 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 Premiums.* Amounts paid for retirees' health and basic life insurance. (This code may be used to separate retiree premiums from active employee premiums, if desired. Otherwise use object 211 for both.)

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. (This code can be used to separate the accrued ARC amounts from the pay-as-you-go portion, if desired. Otherwise use object 218 for both.)

218 *Other Post Employment Benefits (OPEB).* 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 and the additional contributions paid towards the annual required contribution (ARC).

### 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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

- 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.
- 234 *Board Members' Premiums (PERS).* Employer contributions to the Public Employees' Retirement System for board member premiums,
- 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 worker=s 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 worker=s 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).
- 263 *Workers Compensation – Class Code 7380.* Amounts paid by the LEA to provide worker=s 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.
- 264 *Workers Compensation – Class Code 9101.* Amounts paid by the LEA to provide worker=s 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

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

considered management personnel and are therefore considered non-exempt personnel for the purposes of the Fair Labor Standards Act (FLSA).

### **29 Other Employee Benefits.**

291 *Other Employee Benefits.* Employee benefits other than those classified above. LEA=s may establish sub-codes locally for various accrued amounts, such as Aunused sick leave.@ Such amounts may be distributed to the functions according to the employee=s assignment or charged to function 2310.

292 *Pension Benefits.* Pension benefits paid from retirement plans sponsored by the LEA.

### **300 Purchased Professional and Technical Services.**

#### **31 Official/Administrative Services.**

311 *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.

#### **32 Professional Educator Services.**

321 *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.

#### **33 Employee Training and Development Services.**

331 *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.

#### **34 Other Professional Services.**

341 *Other Professional Services.* 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.

342 *Drug Testing.* Expenditures incurred for drug tests conducted of LEA employees.

343 *Background Investigations.* Expenditures for background investigations conducted of individuals being considered for employment by the LEA.

345 *Drug Testing.* Expenditures incurred for drug tests conducted of students.

#### **35 Technical Services.**

351 *Data Processing and Coding Services.* Data entry, formatting, and processing services other

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

than programming.

352 *Other Technical Services.* Technical services other than data processing and related services.

### 400 **Purchased Property Services.**

**41 Utility Services.** Expenditures for utility services, other than energy services, supplied by public or private organizations.

411 *Water/Sewage.* Expenditures for water/sewage utility services from a private or public utility company.

**42 Cleaning Services.** 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.

421 *Disposal Service.* Expenditures for garbage pickup and handling not provided by LEA personnel.

422 *Snow Removal Service.* Expenditures for snow removal not provided by LEA personnel.

423 *Custodial Service.* Expenditures to an outside contractor for custodial services.

424 *Lawn Care Service.* Expenditures for lawn and grounds upkeep, minor landscaping, nursery services and the like not provided by LEA personnel.

429 *Other.* Expenditures for cleaning services which cannot be classified above.

**43 Repair/Maintenance Services.** Expenditures for repairs and maintenance services not provided directly by school district personnel.

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. This includes bus and other vehicle rentals when operated by a local school district, lease purchase arrangements, and similar rental agreements.

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

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

vehicle rental 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 LEA=s 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 LEA=s 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.

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

- 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.
- 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.
- 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 LEA=s within West Virginia.
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

- 562 *Tuition to other LEA outside of State.* Tuition paid to other LEA=s outside West Virginia.
- 563 *Tuition to Private Schools.* Tuition paid to private schools.
- 564 *Tuition to Educational Service Agencies within State.* Tuition paid to regional educational service agencies 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
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

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 Agency 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.

599 *Other.* Payments for purchased services which cannot be classified above.

**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.

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

- 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.
  - 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.
- 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.
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

- 652 *Supplies-Hardware - Students.* Expenditures for technology-related equipment 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 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.
- 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.
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

- 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 schoolhousing 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
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

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.

### 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.

811 *School Boards Association Dues.* Dues paid to the School Boards Association.

812 *Fire Service Fees.* Expenditures to municipalities and volunteer fire departments for fire protection.

815 *North Central Association Dues.* Dues paid to the North Central Association.

816 *Commercial Driver License Fees.* Expenditures to obtain commercial drivers= licenses (CDL) for LEA employees.

817 *Fuel Tank Inspection Fees.* Expenditures for fuel tank inspections of LEA property.

819 *Other Fees and Dues.* Expenditures for fees and dues which cannot be classified above.

### 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.

821 *Liability.* Expenditures from current funds for liability as a result of a judgment not covered by liability insurance.

822 *Back Pay.* Expenditures from current funds for back pay as a result of a judgment not covered by liability insurance.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

- 823 *Back Benefits.* Expenditures from current funds for back benefits as a result of a judgment not covered by liability insurance.
- 829 *Other.* Expenditures from current funds as a result of a judgment not covered by liability insurance which cannot be classified above.
- 83 Debt-Related Expenditures/Expenses.**
- 831 *Redemption of Principal.* Expenditures to retire bonds and long-term loans.
- 832 *Interest Expense.* Expenditures for interest on bonds or notes.
- 833 *Debt Service Fees/Commissions.* Outlays from current funds to pay service fees and commissions assessed by an agency for handling bond issues.
- 84 Reserved** (To be used for budget purposes only).
- 842 *For Contingencies.* Segregation of a portion of the fund balance for contingencies.
- 843 *For Step 7 Projects.* Segregation of a portion of fund balance to indicate that funds received under Step 7 of the Public School Support Program do not represent unrestricted available financial resources.
- 844 *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.
- 845 *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.
- 846 *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.
- 847 *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.
- 87 Taxes.**
- 871 *Health Care Provider Tax.* Amounts paid as a tax based on the medicaid reimbursement received as a result of health care services provided.
- 88 Student Assistance.**
- 881 *Stipend for Child Care.* Amounts paid to students enrolled in an educational program for child care expense.
- 882 *Stipend for School Attendance.* Amounts paid to students enrolled in an educational program as an incentive to attend school.
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## OBJECT CODES

---

- 883     *Stipend for Attendance to Other Activities.* Amounts paid to students as an incentive to attend educational camps, workshops, remedial programs, or other similar activities.
- 885     *Transportation.* Amounts paid to students enrolled in an educational program for transportation expense.
- 889     *Other.* Amounts paid to students enrolled in an educational program which cannot be classified above.
- 89     Miscellaneous Expenditures.**
- 891     *Miscellaneous Expenditures.* Used to classify transactions that are not properly classified in one of the object codes included above.
- 900     Other Items.** Used to classify transactions which are not properly recorded as expenditures/expenses but require control and reporting by the LEA.
- 91     Fund Transfers Out.**
- 911     *Fund Transfers Out.* Includes all transactions conveying financial resources from one fund to another or from one project to another within the same fund, within the district.
- 92     Payments to Escrow Agents for Defeasance of Debt.**
- 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.
- 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.

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *LOCATION CODES*

---

<b>XXX</b>	<b>Building:</b>
0XX	Central Office and Non-School Buildings
1XX	Combined Schools
2XX	Elementary Schools (includes kindergarten)
3XX	Middle Schools
4XX	Junior High Schools
5XX	Senior High Schools
6XX	Special Education Centers
7XX	Vocational/Technical and Adult Centers
8XX	Private
9XX	Parochial