

21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025

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

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
11119	Instruction - K-12 - Extended Day/Year	111	Personal Services-Salaries - Professional Personnel - Regular	Instructional staff salaries including Site Coordinator
11119	Instruction - K-12 - Extended Day/Year	112	Personal Services-Salaries - Professional Personnel - Supplemental	Instructional staff salaries including Site Coordinator
11119	Instruction - K-12 - Extended Day/Year	114	Personal Services-Salaries - Professional Personnel - Stipends	National Service stipend
11119	Instruction - K-12 - Extended Day/Year	131	Personal Services-Salaries - Professional Personnel-Day-to-Day Substitutes - Regular	Compensation paid to substitutes filling in for instructional staff while participating in professional development
11119	Instruction - K-12 - Extended Day/Year	132	Personal Services-Salaries - Professional Personnel-Day-to-Day Substitutes - Supplemental	Compensation paid to substitutes filling in for instructional staff while participating in professional development
11119	Instruction - K-12 - Extended Day/Year	211	Fixed Charges-Employee Benefits - Group Insurance - Health/Accident/Life	
11119	Instruction - K-12 - Extended Day/Year	212	Fixed Charges-Employee Benefits - Group Insurance - Dental	
11119	Instruction - K-12 - Extended Day/Year	213	Fixed Charges-Employee Benefits - Group Insurance - Optical	
11119	Instruction - K-12 - Extended Day/Year	214	Fixed Charges-Employee Benefits - Group Insurance - Income Protection	
11119	Instruction - K-12 - Extended Day/Year	215	Fixed Charges-Employee Benefits - Group Insurance - Retiree Health Premiums	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
11119	Instruction - K-12 - Extended Day/Year	216	Fixed Charges-Employee Benefits - Group Insurance - Retiree Vision Premiums	
11119	Instruction - K-12 - Extended Day/Year	217	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Accrued	
11119	Instruction - K-12 - Extended Day/Year	218	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Paid	
11119	Instruction - K-12 - Extended Day/Year	219	Fixed Charges-Employee Benefits - Group Insurance - Retiree Dental Premiums	
11119	Instruction - K-12 - Extended Day/Year	221	Fixed Charges-Employee Benefits - Social Security Contributions	
11119	Instruction - K-12 - Extended Day/Year	231	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ia)	
11119	Instruction - K-12 - Extended Day/Year	232	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Contribution Plan (II)	
11119	Instruction - K-12 - Extended Day/Year	233	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ib)	
11119	Instruction - K-12 - Extended Day/Year	239	Fixed Charges-Employee Benefits - Retirement Contributions - Supplemental Plan Premium	
11119	Instruction - K-12 - Extended Day/Year	251	Fixed Charges-Employee Benefits - Unemployment Compensation	
11119	Instruction - K-12 - Extended Day/Year	261	Fixed Charges-Employee Benefits - Workers Compensation	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
11119	Instruction - K-12 - Extended Day/Year	291	Fixed Charges-Employee Benefits - Other Employee Benefits	
11119	Instruction - K-12 - Extended Day/Year	292	Fixed Charges-Employee Benefits - Pension Benefits	
11119	Instruction - K-12 - Extended Day/Year	321	Purchased Professional and Technical Services- Professional Educator Services	Contracted instructional services
11119	Instruction - K-12 - Extended Day/Year	441	Purchased Property Services - Short-term Lease - Renting Land and Buildings	Rental costs for program facilities
11119	Instruction - K-12 - Extended Day/Year	442	Purchased Property Services - Short-term Lease - Rental of Equipment and Vehicles	Vehicle rental for delivery of program supplies/materials
11119	Instruction - K-12 - Extended Day/Year	531	Other Purchased Services - Communications - Postal Communication Services	Postage and shipping for mailing program materials to participants
11119	Instruction - K-12 - Extended Day/Year	533	Other Purchased Services - Communications - Data Communication Services	Site internet, Zoom, telephone cost
11119	Instruction - K-12 - Extended Day/Year	542	Other Purchased Services - Communications - Advertising - Other	Program outreach
11119	Instruction - K-12 - Extended Day/Year	551	Other Purchased Services - Printing/Binding	3rd party job printing and binding of program materials
11119	Instruction - K-12 - Extended Day/Year	568	Other Purchased Services - Tuition - Tuition for Other Instructional Activities	Tuition paid for participant camps and other participant activities
11119	Instruction - K-12 - Extended Day/Year	581	Other Purchased Services - Travel - Staff Travel-In County	Intructional staff travel between sites
11119	Instruction - K-12 - Extended Day/Year	582	Other Purchased Services - Travel - Staff Travel-Out of County	Intructional staff travel between sites

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
11119	Instruction - K-12 - Extended Day/Year	586	Travel-Student Travel	Field trips - travel and fees
11119	Instruction - K-12 - Extended Day/Year	611	Supplies - Supplies-General - Supplies	Program supplies
11119	Instruction - K-12 - Extended Day/Year	642	Supplies - Books and Periodicals - Books	Program books
11119	Instruction - K-12 - Extended Day/Year	651	Supplies - Supplies-Technology-Related - General Technology Supplies	Computers/iPads to be used by participants
11119	Instruction - K-12 - Extended Day/Year	662	Supplies - Vehicle Supplies - Fuel-Gasoline	Fuel for vehicles rented for instructional staff travel between sites
11119	Instruction - K-12 - Extended Day/Year	731	Property - Equipment - Machinery	Expenditures for equipment usually composed of a complex combination of parts with a unit cost of \$10,000 or more that require the prior written approval of the WVDE.
11119	Instruction - K-12 - Extended Day/Year	734	Property - Equipment - Technology-Related Hardware	Expenditures for technology-related equipment and technology infrastructure with a unit cost of \$10,000 or more that require the prior written approval of the WVDE.
11119	Instruction - K-12 - Extended Day/Year	735	Property - Equipment - Technology Software	Expenditures for purchased software with a unit cost of \$10,000 or more that require the prior written approval of the WVDE.

21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025

Health-Nursing Function Code Description: Activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12134	Health-Nursing	111	Personal Services-Salaries - Professional Personnel - Regular	Compensation paid to nurses caring for participants during program activities
12134	Health-Nursing	112	Personal Services-Salaries - Professional Personnel - Supplemental	Compensation paid to nurses caring for participants during program activities
12134	Health-Nursing	114	Personal Services-Salaries - Professional Personnel - Stipends	Compensation paid to nurses caring for participants during program activities
12134	Health-Nursing	211	Fixed Charges-Employee Benefits - Group Insurance - Health/Accident/Life	
12134	Health-Nursing	212	Fixed Charges-Employee Benefits - Group Insurance - Dental	
12134	Health-Nursing	213	Fixed Charges-Employee Benefits - Group Insurance - Optical	
12134	Health-Nursing	214	Fixed Charges-Employee Benefits - Group Insurance - Income Protection	
12134	Health-Nursing	215	Fixed Charges-Employee Benefits - Group Insurance - Retiree Health Premiums	
12134	Health-Nursing	216	Fixed Charges-Employee Benefits - Group Insurance - Retiree Vision Premiums	
12134	Health-Nursing	217	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Accrued	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12134	Health-Nursing	218	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Paid	
12134	Health-Nursing	219	Fixed Charges-Employee Benefits - Group Insurance - Retiree Dental Premiums	
12134	Health-Nursing	221	Fixed Charges-Employee Benefits - Social Security Contributions	
12134	Health-Nursing	231	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ia)	
12134	Health-Nursing	232	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Contribution Plan (II)	
12134	Health-Nursing	233	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ib)	
12134	Health-Nursing	239	Fixed Charges-Employee Benefits - Retirement Contributions - Supplemental Plan Premium	
12134	Health-Nursing	251	Fixed Charges-Employee Benefits - Unemployment Compensation	
12134	Health-Nursing	261	Fixed Charges-Employee Benefits - Workers Compensation	
12134	Health-Nursing	291	Fixed Charges-Employee Benefits - Other Employee Benefits	
12134	Health-Nursing	292	Fixed Charges-Employee Benefits - Pension Benefits	
12134	Health-Nursing	341	Purchased Professional and Technical Services - Other Professional Services	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12134	Health-Nursing	611	Supplies - Supplies-General - Supplies	Nursing supplies

21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025

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

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12137	Health-Personal Care	121	Personal Services-Salaries - Service Personnel - Regular	Personal aide as required by IEP
12137	Health-Personal Care	122	Personal Services-Salaries - Service Personnel - Supplemental	Personal aide as required by IEP
12137	Health-Personal Care	124	Personal Services-Salaries - Service Personnel - Stipends	Personal aide as required by IEP
12137	Health-Personal Care	211	Fixed Charges-Employee Benefits - Group Insurance - Health/Accident/Life	
12137	Health-Personal Care	212	Fixed Charges-Employee Benefits - Group Insurance - Dental	
12137	Health-Personal Care	213	Fixed Charges-Employee Benefits - Group Insurance - Optical	
12137	Health-Personal Care	214	Fixed Charges-Employee Benefits - Group Insurance - Income Protection	
12137	Health-Personal Care	215	Fixed Charges-Employee Benefits - Group Insurance - Retiree Health Premiums	
12137	Health-Personal Care	216	Fixed Charges-Employee Benefits - Group Insurance - Retiree Vision Premiums	
12137	Health-Personal Care	217	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Accrued	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12137	Health-Personal Care	218	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Paid	
12137	Health-Personal Care	219	Fixed Charges-Employee Benefits - Group Insurance - Retiree Dental Premiums	
12137	Health-Personal Care	221	Fixed Charges-Employee Benefits - Social Security Contributions	
12137	Health-Personal Care	231	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ia)	
12137	Health-Personal Care	232	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Contribution Plan (II)	
12137	Health-Personal Care	233	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ib)	
12137	Health-Personal Care	239	Fixed Charges-Employee Benefits - Retirement Contributions - Supplemental Plan Premium	
12137	Health-Personal Care	251	Fixed Charges-Employee Benefits - Unemployment Compensation	
12137	Health-Personal Care	261	Fixed Charges-Employee Benefits - Workers Compensation	
12137	Health-Personal Care	291	Fixed Charges-Employee Benefits - Other Employee Benefits	
12137	Health-Personal Care	292	Fixed Charges-Employee Benefits - Pension Benefits	

21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025

Parent/Family Engagement Function Code Description: 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.

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12170	Parent/Family Involvement	111	Personal Services-Salaries - Professional Personnel - Regular	Parent/Family Involvement staff salaries
12170	Parent/Family Involvement	112	Personal Services-Salaries - Professional Personnel - Supplemental	Parent/Family Involvement staff salaries
12170	Parent/Family Involvement	114	Personal Services-Salaries - Professional Personnel - Stipends	National Service stipends
12170	Parent/Family Involvement	211	Fixed Charges-Employee Benefits - Group Insurance - Health/Accident/Life	
12170	Parent/Family Involvement	212	Fixed Charges-Employee Benefits - Group Insurance - Dental	
12170	Parent/Family Involvement	213	Fixed Charges-Employee Benefits - Group Insurance - Optical	
12170	Parent/Family Involvement	214	Fixed Charges-Employee Benefits - Group Insurance - Income Protection	
12170	Parent/Family Involvement	215	Fixed Charges-Employee Benefits - Group Insurance - Retiree Health Premiums	
12170	Parent/Family Involvement	216	Fixed Charges-Employee Benefits - Group Insurance - Retiree Vision Premiums	
12170	Parent/Family Involvement	217	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Accrued	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12170	Parent/Family Involvement	218	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Paid	
12170	Parent/Family Involvement	219	Fixed Charges-Employee Benefits - Group Insurance - Retiree Dental Premiums	
12170	Parent/Family Involvement	221	Fixed Charges-Employee Benefits - Social Security Contributions	
12170	Parent/Family Involvement	231	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ia)	
12170	Parent/Family Involvement	232	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Contribution Plan (II)	
12170	Parent/Family Involvement	233	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ib)	
12170	Parent/Family Involvement	239	Fixed Charges-Employee Benefits - Retirement Contributions - Supplemental Plan Premium	
12170	Parent/Family Involvement	251	Fixed Charges-Employee Benefits - Unemployment Compensation	
12170	Parent/Family Involvement	261	Fixed Charges-Employee Benefits - Workers Compensation	
12170	Parent/Family Involvement	291	Fixed Charges-Employee Benefits - Other Employee Benefits	
12170	Parent/Family Involvement	292	Fixed Charges-Employee Benefits - Pension Benefits	
12170	Parent/Family Involvement	321	Purchased Professional and Technical Services - Professional Educator Services	Contracted instructional services for family engagement activities

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12170	Parent/Family Involvement	441	Purchased Property Services - Short-term Lease - Renting Land and Buildings	Rental costs for family engagement activity facilities
12170	Parent/Family Involvement	442	Purchased Property Services - Short-term Lease - Rental of Equipment and Vehicles	Vehicle rental for delivery of parent engagement supplies/materials
12170	Parent/Family Involvement	531	Other Purchased Services - Communications - Postal Communication Services	Postage and shipping for mailing family engagement materials to participants
12170	Parent/Family Involvement	533	Other Purchased Services - Communications - Data Communication Services	Family engagement internet, Zoom, telephone costs
12170	Parent/Family Involvement	542	Other Purchased Services - Communications-Advertising - Other	Program outreach
	Parent/Family Involvement	551	Other Purchased Services - Printing/Binding	3rd party job printing and binding of family engagement materials
12170	Parent/Family Involvement	581	Other Purchased Services - Travel - Staff Travel-In County	Family engagement staff travel between sites
12170	Parent/Family Involvement	582	Other Purchased Services - Travel - Staff Travel-Out of County	Family engagement staff travel between sites
12170	Parent/Family Involvement	611	Supplies - Supplies-General - Supplies	Family engagement supplies
12170	Parent/Family Involvement	651	Supplies - Supplies-Technology-Related - General Technology Supplies	Computers/iPads to be used for family engagement
12170	Parent/Family Involvement	662	Supplies - Vehicle Supplies - Fuel-Gasoline	Fuel for vehicles rented for family engagement staff travel between sites

21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025

Supervision of Improvement of Instruction Services Function Code Description: 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.

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12211	Supervision of Improvement of Instruction Services	111	Personal Services-Salaries - Professional Personnel - Regular	Administrative staff salaries including Program Director
12211	Supervision of Improvement of Instruction Services	112	Personal Services-Salaries - Professional Personnel - Supplemental	Administrative staff salaries including Program Director
12211	Supervision of Improvement of Instruction Services	114	Personal Services-Salaries - Professional Personnel - Stipends	AmeriCorps VISTA stipends
12211	Supervision of Improvement of Instruction Services	121	Personal Services-Salaries - Service Personnel - Regular	Clerical personnel salaries
12211	Supervision of Improvement of Instruction Services	122	Personal Services-Salaries - Service Personnel - Supplemental	Clerical personnel salaries
12211	Supervision of Improvement of Instruction Services	124	Personal Services-Salaries - Service Personnel - Stipends	Clerical personnel salaries
12211	Supervision of Improvement of Instruction Services	211	Fixed Charges-Employee Benefits - Group Insurance -	
12211	Supervision of Improvement of Instruction Services	212	Fixed Charges-Employee Benefits - Group Insurance - Dental	
12211	Supervision of Improvement of Instruction Services	213	Fixed Charges-Employee Benefits - Group Insurance - Optical	
12211	Supervision of Improvement of Instruction Services	214	Fixed Charges-Employee Benefits - Group Insurance - Income Protection	
12211	Supervision of Improvement of Instruction Services	215	Fixed Charges-Employee Benefits - Group Insurance - Retiree Health	
12211	Supervision of Improvement of Instruction Services	216	Fixed Charges-Employee Benefits - Group Insurance - Retiree Vision	
12211	Supervision of Improvement of Instruction Services	217	Fixed Charges-Employee Benefits - Group Insurance - Other Post	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12211	Supervision of Improvement of Instruction Services	218	Fixed Charges-Employee Benefits - Group Insurance - Other Post	
12211	Supervision of Improvement of Instruction Services	219	Fixed Charges-Employee Benefits - Group Insurance - Retiree Dental	
12211	Supervision of Improvement of Instruction Services	221	Fixed Charges-Employee Benefits - Social Security Contributions	
12211	Supervision of Improvement of Instruction Services	231	Fixed Charges-Employee Benefits - Retirement Contributions - Defined	
12211	Supervision of Improvement of Instruction Services	232	Fixed Charges-Employee Benefits - Retirement Contributions - Defined	
12211	Supervision of Improvement of Instruction Services	233	Fixed Charges-Employee Benefits - Retirement Contributions - Defined	
12211	Supervision of Improvement of Instruction Services	239	Fixed Charges-Employee Benefits - Retirement Contributions -	
12211	Supervision of Improvement of Instruction Services	251	Fixed Charges-Employee Benefits - Unemployment Compensation	
12211	Supervision of Improvement of Instruction Services	261	Fixed Charges-Employee Benefits - Workers Compensation	
12211	Supervision of Improvement of Instruction Services	291	Fixed Charges-Employee Benefits - Other Employee Benefits	
12211	Supervision of Improvement of Instruction Services	292	Fixed Charges-Employee Benefits - Pension Benefits	
12211	Supervision of Improvement of Instruction Services	432	Purchased Property Services - Technology-Related Repairs and	IT Support Contract for program technology
12211	Supervision of Improvement of Instruction Services	441	Purchased Property Services - Short-term Lease - Renting Land and	Rental costs for administrative facilities
12211	Supervision of Improvement of Instruction Services	442	Purchased Property Services - Short-term Lease - Rental of Equipment and	Vehicle rental for administrative staff travel to sites
12211	Supervision of Improvement of Instruction Services	443	Short-term Lease - Rentals of Computers and Related Equipment	Copy machine leasing agreement

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12211	Supervision of Improvement of Instruction Services	531	Other Purchased Services - Communications - Postal	Postage and shipping for administrative purposes
12211	Supervision of Improvement of Instruction Services	533	Other Purchased Services - Communications - Data	Administrative internet, Zoom, telephone costs
12211	Supervision of Improvement of Instruction Services	581	Other Purchased Services - Travel - Staff Travel-In County	Administrative staff travel to sites
12211	Supervision of Improvement of Instruction Services	582	Other Purchased Services - Travel - Staff Travel-Out of County	Administrative staff travel to sites
12211	Supervision of Improvement of Instruction Services	611	Supplies - Supplies-General - Supplies	Administrative office supplies
12211	Supervision of Improvement of Instruction Services	651	Supplies - Supplies-Technology-Related - General Technology Supplies	Computers/iPads to be used for administrative purposes
12211	Supervision of Improvement of Instruction Services	662	Supplies - Vehicle Supplies - Fuel- Gasoline	Fuel for vehicles rented for administrative staff travel to sites

21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025

Professional Personnel Staff Development Function Code Description: 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.

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12213	Professional Personnel Staff Development	331	Purchased Professional and Technical Services - Employee Training and Development Services	Conference/training fees; contracts with 3rd party vendors to provide professional development activities
12213	Professional Personnel Staff Development	441	Purchased Property Services - Short-term Lease - Renting Land and Buildings	Facility rental for professional development activities
12213	Professional Personnel Staff Development	442	Purchased Property Services - Short-term Lease - Rental of Equipment and Vehicles	Vehicle rental for travel to professional development activities
12213	Professional Personnel Staff Development	551	Other Purchased Services - Printing/Binding	3rd party job printing and binding of professional development materials
12213	Professional Personnel Staff Development	581	Other Purchased Services - Travel - Staff Travel-In County	Mileage, hotel, per diem costs associated with travel for professional development activities
12213	Professional Personnel Staff Development	582	Other Purchased Services - Travel - Staff Travel-Out of County	Mileage, hotel, per diem costs associated with travel for professional development activities
12213	Professional Personnel Staff Development	583	Other Purchased Services - Travel - Staff Travel-Out of State	Mileage, hotel, per diem costs associated with travel for professional development activities
12213	Professional Personnel Staff Development	611	Supplies -Supplies-General - Supplies	Supplies for professional development activities
12213	Professional Personnel Staff Development	662	Supplies - Vehicle Supplies - Fuel- Gasoline	Fuel for vehicles rented for travel to staff development activities

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Audit Services Function Code Description: Activities concerned with external audit services.

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12317	Audit Services		Purchased Professional and Technical 341 Services - Other Professional Services	External audit in accordance with the Single Audit Act

21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025

Fiscal Services-General Function Code Description: Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, investments and fund management.

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12510	Fiscal Services-General	111	Personal Services-Salaries - Professional Personnel - Regular	Compensation of fiscal services staff working on 21st CCLC
12510	Fiscal Services-General	112	Personal Services-Salaries - Professional Personnel - Supplemental	Compensation of fiscal services staff working on 21st CCLC
12510	Fiscal Services-General	114	Personal Services-Salaries - Professional Personnel - Stipends	Compensation of fiscal services staff working on 21st CCLC
12510	Fiscal Services-General	211	Fixed Charges-Employee Benefits - Group Insurance - Health/Accident/Life	
12510	Fiscal Services-General	212	Fixed Charges-Employee Benefits - Group Insurance - Dental	
12510	Fiscal Services-General	213	Fixed Charges-Employee Benefits - Group Insurance - Optical	
12510	Fiscal Services-General	214	Fixed Charges-Employee Benefits - Group Insurance - Income Protection	
12510	Fiscal Services-General	215	Fixed Charges-Employee Benefits - Group Insurance - Retiree Health	
12510	Fiscal Services-General	216	Fixed Charges-Employee Benefits - Group Insurance - Retiree Vision	
12510	Fiscal Services-General	217	Fixed Charges-Employee Benefits - Group Insurance - Other Post	
12510	Fiscal Services-General	218	Fixed Charges-Employee Benefits - Group Insurance - Other Post	
12510	Fiscal Services-General	219	Fixed Charges-Employee Benefits - Group Insurance - Retiree Dental	
12510	Fiscal Services-General	221	Fixed Charges-Employee Benefits - Social Security Contributions	
12510	Fiscal Services-General	231	Fixed Charges-Employee Benefits - Retirement Contributions - Defined	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12510	Fiscal Services-General	232	Fixed Charges-Employee Benefits - Retirement Contributions - Defined	
12510	Fiscal Services-General	233	Fixed Charges-Employee Benefits - Retirement Contributions - Defined	
12510	Fiscal Services-General	239	Fixed Charges-Employee Benefits - Retirement Contributions -	
12510	Fiscal Services-General	251	Fixed Charges-Employee Benefits - Unemployment Compensation	
12510	Fiscal Services-General	261	Fixed Charges-Employee Benefits - Workers Compensation	
12510	Fiscal Services-General	291	Fixed Charges-Employee Benefits - Other Employee Benefits	
12510	Fiscal Services-General	292	Fixed Charges-Employee Benefits - Pension Benefits	
12510	Fiscal Services-General	341	Purchased Professional and Technical Services - Other Professional Services	Contract for bookkeeper, payroll services

21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025

Evaluation Services Function Code Description: 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.

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12544	Evaluation Services	111	Personal Services-Salaries - Professional Personnel - Regular	Internal evaluator salaries
12544	Evaluation Services	112	Personal Services-Salaries - Professional Personnel - Supplemental	
12544	Evaluation Services	114	Personal Services-Salaries - Professional Personnel - Stipends	
12544	Evaluation Services	211	Fixed Charges-Employee Benefits - Group Insurance - Health/Accident/Life	
12544	Evaluation Services	212	Fixed Charges-Employee Benefits - Group Insurance - Dental	
12544	Evaluation Services	213	Fixed Charges-Employee Benefits - Group Insurance - Optical	
12544	Evaluation Services	214	Fixed Charges-Employee Benefits - Group Insurance - Income Protection	
12544	Evaluation Services	215	Fixed Charges-Employee Benefits - Group Insurance - Retiree Health Premiums	
12544	Evaluation Services	216	Fixed Charges-Employee Benefits - Group Insurance - Retiree Vision Premiums	
12544	Evaluation Services	217	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Accrued	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12544	Evaluation Services	218	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Paid	
12544	Evaluation Services	219	Fixed Charges-Employee Benefits - Group Insurance - Retiree Dental Premiums	
12544	Evaluation Services	221	Fixed Charges-Employee Benefits - Social Security Contributions	
12544	Evaluation Services	231	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ia)	
12544	Evaluation Services	232	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Contribution Plan (II)	
12544	Evaluation Services	233	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ib)	
12544	Evaluation Services	239	Fixed Charges-Employee Benefits - Retirement Contributions - Supplemental Plan Premium	
12544	Evaluation Services	251	Fixed Charges-Employee Benefits - Unemployment Compensation	
12544	Evaluation Services	261	Fixed Charges-Employee Benefits - Workers Compensation	
12544	Evaluation Services	291	Fixed Charges-Employee Benefits - Other Employee Benefits	
12544	Evaluation Services	292	Fixed Charges-Employee Benefits - Pension Benefits	
12544	Evaluation Services	341	Purchased Professional and Technical Services - Other Professional Services	Contract for external evaluator

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12544	Evaluation Services	351	Purchased Professional and Technical Services - Technical Services - Data Processing and Coding Services	Contract for data entry

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Personnel Services-General Function Code Description: Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, inservice training, health services, and staff accounting.

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	Application
12570	Personnel Services-General	111	Personal Services-Salaries - Professional Personnel - Regular	Compensation of personnel services staff working on 21st CCLC
12570	Personnel Services-General	112	Personal Services-Salaries - Professional Personnel - Supplemental	Compensation of personnel services staff working on 21st CCLC
12570	Personnel Services-General	114	Personal Services-Salaries - Professional Personnel - Stipends	Compensation of personnel services staff working on 21st CCLC
12570	Personnel Services-General	211	Fixed Charges-Employee Benefits - Group Insurance - Health/Accident/Life	
12570	Personnel Services-General	212	Fixed Charges-Employee Benefits - Group Insurance - Dental	
12570	Personnel Services-General	213	Fixed Charges-Employee Benefits - Group Insurance - Optical	
12570	Personnel Services-General	214	Fixed Charges-Employee Benefits - Group Insurance - Income Protection	
12570	Personnel Services-General	215	Fixed Charges-Employee Benefits - Group Insurance - Retiree Health Premiums	
12570	Personnel Services-General	216	Fixed Charges-Employee Benefits - Group Insurance - Retiree Vision Premiums	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	Application
12570	Personnel Services-General	217	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Accrued	
12570	Personnel Services-General	218	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Paid	
12570	Personnel Services-General	219	Fixed Charges-Employee Benefits - Group Insurance - Retiree Dental Premiums	
12570	Personnel Services-General	221	Fixed Charges-Employee Benefits - Social Security Contributions	
12570	Personnel Services-General	231	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ia)	
12570	Personnel Services-General	232	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Contribution Plan (II)	
12570	Personnel Services-General	233	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ib)	
12570	Personnel Services-General	239	Fixed Charges-Employee Benefits - Retirement Contributions - Supplemental Plan Premium	
12570	Personnel Services-General	251	Fixed Charges-Employee Benefits - Unemployment Compensation	
12570	Personnel Services-General	261	Fixed Charges-Employee Benefits - Workers Compensation	
12570	Personnel Services-General	291	Fixed Charges-Employee Benefits - Other Employee Benefits	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	Application
12570	Personnel Services-General	292	Fixed Charges-Employee Benefits - Pension Benefits	
12570	Personnel Services-General	341	Purchased Professional and Technical Services - Other Professional Services	Staffing agency contract
12570	Personnel Services-General	343	Purchased Professional and Technical Services - Other Professional Service - Background Investigations	21st CCLC staff background checks
12570	Personnel Services-General	542	Other Purchased Services - Communications - Advertising-Other	Recruitment of personnel for the grant program

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Function Code Description: Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting, HVAC systems, and doing minor repairs.

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	Application
12611	Operation of Buildings	121	Personal Services-Salaries - Service Personnel - Regular	Custodial staff salaries
12611	Operation of Buildings	122	Personal Services-Salaries - Service Personnel - Supplemental	Custodial staff salaries
12611	Operation of Buildings	124	Personal Services-Salaries - Service Personnel - Stipends	Custodial staff salaries
12611	Operation of Buildings	211	Fixed Charges-Employee Benefits - Group Insurance - Health/Accident/Life	
12611	Operation of Buildings	212	Fixed Charges-Employee Benefits - Group Insurance - Dental	
12611	Operation of Buildings	213	Fixed Charges-Employee Benefits - Group Insurance - Optical	
12611	Operation of Buildings	214	Fixed Charges-Employee Benefits - Group Insurance - Income Protection	
12611	Operation of Buildings	215	Fixed Charges-Employee Benefits - Group Insurance - Retiree Health Premiums	
12611	Operation of Buildings	216	Fixed Charges-Employee Benefits - Group Insurance - Retiree Vision Premiums	
12611	Operation of Buildings	217	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Accrued	
12611	Operation of Buildings	218	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Paid	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	Application
12611	Operation of Buildings	219	Fixed Charges-Employee Benefits - Group Insurance - Retiree Dental Premiums	
12611	Operation of Buildings	221	Fixed Charges-Employee Benefits - Social Security Contributions	
12611	Operation of Buildings	231	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ia)	
12611	Operation of Buildings	232	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Contribution Plan (II)	
12611	Operation of Buildings	233	Fixed Charges-Employee Benefits - Retirement Contributions - Defined Benefit Plan (Ib)	
12611	Operation of Buildings	239	Fixed Charges-Employee Benefits - Retirement Contributions - Supplemental Plan Premium	
12611	Operation of Buildings	251	Fixed Charges-Employee Benefits - Unemployment Compensation	
12611	Operation of Buildings	261	Fixed Charges-Employee Benefits - Workers Compensation	
12611	Operation of Buildings	291	Fixed Charges-Employee Benefits - Other Employee Benefits	
12611	Operation of Buildings	292	Fixed Charges-Employee Benefits - Pension Benefits	
12611	Operation of Buildings	423	Purchased Property Services - Custodial Services	Contract for custodial services
12611	Operation of Buildings	612	Supplies - Supplies-General - Custodial Supplies	Custodial supplies

21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025

Student Transportation Vehicle Operation Function Code Description: 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.

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12711	Support Service Student Transportation - Vehicle Operation	121	Personal Services-Salaries - Service Personnel - Regular	Transportation staff salaries
12711	Support Service Student Transportation - Vehicle Operation	122	Personal Services-Salaries - Service Personnel - Supplemental	Transportation staff salaries
12711	Support Service Student Transportation - Vehicle Operation	124	Personal Services-Salaries - Service Personnel - Stipends	Transportation staff salaries
12711	Support Service Student Transportation - Vehicle Operation	211	Fixed Charges-Employee Benefits - Group Insurance - Health/Accident/Life	
12711	Support Service Student Transportation - Vehicle Operation	212	Fixed Charges-Employee Benefits - Group Insurance - Dental	
12711	Support Service Student Transportation - Vehicle Operation	213	Fixed Charges-Employee Benefits - Group Insurance - Optical	
12711	Support Service Student Transportation - Vehicle Operation	214	Fixed Charges-Employee Benefits - Group Insurance - Income Protection	
12711	Support Service Student Transportation - Vehicle Operation	215	Fixed Charges-Employee Benefits - Group Insurance - Retiree Health	
12711	Support Service Student Transportation - Vehicle Operation	216	Fixed Charges-Employee Benefits - Group Insurance - Retiree Vision	
12711	Support Service Student Transportation - Vehicle Operation	217	Fixed Charges-Employee Benefits - Group Insurance - Other Post	
12711	Support Service Student Transportation - Vehicle Operation	218	Fixed Charges-Employee Benefits - Group Insurance - Other Post	
12711	Support Service Student Transportation - Vehicle Operation	219	Fixed Charges-Employee Benefits - Group Insurance - Retiree Dental	
12711	Support Service Student Transportation - Vehicle Operation	221	Fixed Charges-Employee Benefits - Social Security Contributions	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12711	Support Service Student Transportation - Vehicle Operation	231	Fixed Charges-Employee Benefits - Retirement Contributions - Defined	
12711	Support Service Student Transportation - Vehicle Operation	232	Fixed Charges-Employee Benefits - Retirement Contributions - Defined	
12711	Support Service Student Transportation - Vehicle Operation	233	Fixed Charges-Employee Benefits - Retirement Contributions - Defined	
12711	Support Service Student Transportation - Vehicle Operation	239	Fixed Charges-Employee Benefits - Retirement Contributions -	
12711	Support Service Student Transportation - Vehicle Operation	251	Fixed Charges-Employee Benefits - Unemployment Compensation	
12711	Support Service Student Transportation - Vehicle Operation	261	Fixed Charges-Employee Benefits - Workers Compensation	
12711	Support Service Student Transportation - Vehicle Operation	291	Fixed Charges-Employee Benefits - Other Employee Benefits	
12711	Support Service Student Transportation - Vehicle Operation	292	Fixed Charges-Employee Benefits - Pension Benefits	
12711	Support Service Student Transportation - Vehicle Operation	661	Supplies - Vehicle Supplies - Fuel-Diesel	Fuel for participant transportation
12711	Support Service Student Transportation - Vehicle Operation	662	Supplies - Vehicle Supplies - Fuel- Gasoline	Fuel for participant transportation

21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025

Contracted/Charter Buses Function Code Description: Activities involved in transporting students using contracted or chartered buses owned by an entity other than the school district.

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
12781	Support Service Student Transportation - Contracted/Charter Buses	513	Other Purchased Services - Regular Student Transportation Services - Contract Buses	Transportation contract with another LEA or private entity
12781	Support Service Student Transportation - Contracted/Charter Buses	515	Other Purchased Services - Regular Student Transportation Services - Public Carrier Payments	Transportation contract with city bus garage

21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025

Food Preparation/Dispensing Function Code Description: Activities concerned with the preparation and/or delivery of food.

Budget Function Code	Budget Purpose	Budget Object Code	Budget Object	21st CCLC Application
13121	Food Preparation/Dispensing	121	Personal Services-Salaries - Service Personnel - Regular	Food service staff salaries
13121	Food Preparation/Dispensing	122	Personal Services-Salaries - Service Personnel - Supplemental	Food service staff salaries
13121	Food Preparation/Dispensing	124	Personal Services-Salaries - Service Personnel - Stipends	Food service staff salaries
13121	Food Preparation/Dispensing	211	Fixed Charges-Employee Benefits - Group Insurance - Health/Accident/Life	
13121	Food Preparation/Dispensing	212	Fixed Charges-Employee Benefits - Group Insurance - Dental	
13121	Food Preparation/Dispensing	213	Fixed Charges-Employee Benefits - Group Insurance - Optical	
13121	Food Preparation/Dispensing	214	Fixed Charges-Employee Benefits - Group Insurance - Income Protection	
13121	Food Preparation/Dispensing	215	Fixed Charges-Employee Benefits - Group Insurance - Retiree Health Premiums	
13121	Food Preparation/Dispensing	216	Fixed Charges-Employee Benefits - Group Insurance - Retiree Vision Premiums	
13121	Food Preparation/Dispensing	217	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Accrued	
13121	Food Preparation/Dispensing	218	Fixed Charges-Employee Benefits - Group Insurance - Other Post Employee Benefits (OPEB) Paid	

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

13121 Food Preparation/Dispensing	Fixed Charges-Employee Benefits - Group Insurance - Retiree Dental 219 Premiums	
13121 Food Preparation/Dispensing	Fixed Charges-Employee Benefits - 221 Social Security Contributions	
13121 Food Preparation/Dispensing	Fixed Charges-Employee Benefits - Retirement Contributions - Defined 231 Benefit Plan (Ia)	
13121 Food Preparation/Dispensing	Fixed Charges-Employee Benefits - Retirement Contributions - Defined 232 Contribution Plan (II)	
13121 Food Preparation/Dispensing	Fixed Charges-Employee Benefits - Retirement Contributions - Defined 233 Benefit Plan (Ib)	
13121 Food Preparation/Dispensing	Fixed Charges-Employee Benefits - Retirement Contributions - 239 Supplemental Plan Premium	
13121 Food Preparation/Dispensing	Fixed Charges-Employee Benefits - 251 Unemployment Compensation	
13121 Food Preparation/Dispensing	Fixed Charges-Employee Benefits - 261 Workers Compensation	
13121 Food Preparation/Dispensing	Fixed Charges-Employee Benefits - 291 Other Employee Benefits	
13121 Food Preparation/Dispensing	Fixed Charges-Employee Benefits - 292 Pension Benefits	
13121 Food Preparation/Dispensing	Other Purchased Services - Food Service Management - Contracted 571 Food Service	
13121 Food Preparation/Dispensing	Purchased Property Services - Short- term Lease-Rental of Equipment and 442 Vehicles	Vehicle rental for meal delivery
13121 Food Preparation/Dispensing	Other Purchased Services - Travel - 581 Staff Travel-In County	Staff travel for meal delivery

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

13121 Food Preparation/Dispensing	Other Purchased Services - Travel - 582 Staff Travel-Out of County	Staff travel for meal delivery
13121 Food Preparation/Dispensing	Supplies - Vehicle Supplies - Fuel- 662 Gasoline	Fuel for rental vehicles for meal delivery

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**

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Based on WVDE LEA Chart of Accounts Rev. January 2025**

**21st CCLC Budget Function and Object Code Workbook
Based on WVDE LEA Chart of Accounts Rev. January 2025**