



West Virginia DEPARTMENT OF
EDUCATION

CHART OF ACCOUNTS UPDATE

July 14, 2020

Fund Code Additions

- 33 – Kanawha County Public Library Fund*
- 53 – Capital Projects – Multi-County Vocational Center**

**The change replaced fund 33 Third Bond Issue with Kanawha County Public Library Fund. Kanawha County has used the fund for many years at the direction of OSF.*

***The fund was added due to multiple districts having the need to account for MCVV capital facility projects.*



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Fund Code Additions

- 7X Federal Stimulus and Stabilization Fund
 - 71 - Federal Stimulus and Stabilization Fund – County Board of Education
 - 72 - Federal Stimulus and Stabilization Fund – Multi-County Vocational Center
 - 73 - Federal Stimulus and Stabilization Fund – Educational Services Cooperatives

***The funds were added to account for the financial resources of LEAs, MCVCs, and ESCs received through the federal government; most notably in regards to the Coronavirus Aid, Relief, and Economic Security (CARES) Act.*



Project Code Additions

- 04Y51 – Jobs and Hope: Training Support
- 04Y52 – Jobs and Hope: Education Assistance

***These are new grants that were awarded to only a few county boards of education and ESCs and replaced Jobs in Making You Succeed grants.*



Project Code Additions

- 08Y7X – Step 7d*
- 17Y3X – Alternative Education – Discretionary**
- 29Y4X – Attendance Incentive Bonus***

**The project code was added to account for Step 7d funds that are now restricted by statute due to the passage of HB 4804.*

***This is a new alternative education grant that was awarded to a few county boards of education during FY20.*

****The project code was added to account for reimbursements to county boards of education for payments made to employees eligible for the attendance incentive bonus statutorily required by HB 206.*

Project Code Additions

- 23Y Safe Schools Fund
 - 23Y1X – Safe Schools Fund
 - 23Y2X – School Access Safety

***The project codes were added/amended to include school access safety grant awards under a larger safe schools fund project grouping. The safe schools fund was created by SB 632 during the 2019 Legislative Session. The funding is to be used to install cameras in self-contained special education classrooms with any remaining funds to be used for “safety and security measures”.*

Project Code Additions

- 52Y Elementary and Secondary Schools Emergency Relief Fund (ESSERF)
 - 52Y1X Elementary and Secondary Schools Emergency Relief Fund (ESSERF)

***The project code was added to account for ESSERF funding allocations provided by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.*

Project Code Deletions

- 04Y3X – Jobs in Making You Succeed: Operational Funds
- 04Y41 – Jobs in Making You Succeed: AWS Welding Expansion
- 04Y42 – Jobs in Making You Succeed: FANUC Manufacturing Robotic Arm Expansion
- 04Y43 – Jobs in Making You Succeed: Heavy Equipment & Construction Expansion

***These grant awards were replaced by Jobs and Hope awards in FY20.*

Project Code Deletions

08Y3X – Bus Replacement

08Y5X – Academic Classroom Curriculum Trips

08Y6X – Advanced Placement (Step 7c)

08Y8X – Step 7b

**The project codes were removed due to the funds no longer being restricted after the passage of HB 206 during the 2019 special legislative session.



Revenue Source Code Additions

- 03916 – Attendance Incentive Bonus Reimbursement*
- 05212 – Interfund Transfer from Excess Levy Fund**

**The revenue source code was added to account for reimbursements to county boards of education for payments made to employees eligible for the attendance incentive bonus statutorily required by HB 206.*

***The revenue source code was created for county boards of education to track fund transfers out of the excess levy fund into other funds.*



Program/Function Codes

The Office of School Finance has worked with the appropriate program offices within WVDE to determine the necessary changes to the lists of WVDE CTE and Adult Education approved Programs of Study listed under each 313XX and 616XX program/function code. There are many changes included in the chart of accounts summary document. Our goal is to distribute the LEA Chart of Accounts for the 2020-21 school year in early August 2020.



QUESTIONS?



Thank You

Uriah Cummings, CPA, MPA
WVDE Office of School Finance
304-558-6300
uriah.cummings@k12.wv.us

