



West Virginia DEPARTMENT OF
EDUCATION

CHART OF ACCOUNTS UPDATE

July 14, 2021

Project Code Amendments

- 52Y Federal Stimulus
- 61Y Adult Education
- 62Y Advance Career Education (ACE)

**Project header clean up*



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EDUCATION

Project Code Additions

- 10Y3X Extracurricular Equity Fund (ECEP) – State Funds
- 52Y4X Extracurricular Equity Fund – Coronavirus Relief Fund

**The project codes were added to account for the state and federal funding provided through the Extracurricular Equity Fund which was created to help support extracurricular activities in high schools throughout the state that have been impacted by the COVID-19 pandemic.*

Project Code Additions

- 32Y1X ARP ESSERF – Headstart*
- 52Y5X ESSERF State Activity – Summer SOLE**
- 52Y6X ARP ESSERF*
- 52Y7X ARP ESSERF – HCY*
- 52Y8X GEER – Communities in Schools***

**Provided for directly through American Rescue Plan (ARP) ESSERF funding.*

***Provided for through SEA set aside portion of ESSERF II funding.*

****Provided for through the Governor's Emergency Education Relief funding allocation.*

Project Code Additions

- 43Y8X ARP ESSERF – IDEA School Age*
- 43Y9X ARP ESSERF – IDEA Preschool*

**Provided for directly through American Rescue Plan (ARP) ESSERF funding.*

Project Code Additions

- 62Y4X State Aid – ACE Advantage

**The project code was added to account for ACE program funding allocations restricted through the Superintendent Interpretation dated May 18, 2021.*

Project Code Deletions

- 05Y3X Secondary-Travel
- 05Y4X Secondary-Contracted Instruction

**These grant awards have been rolled up into the CTE secondary block grant award to limit the amount of CTE grant awards received by county boards.*



Revenue Source Code Additions

- 01346 Tuition Discounts – Scholarships/Allowances

**Contra revenue account used to record the portion of tuition covered by PELL or other financial assistance programs in a manner in which total revenue is not inflated.*



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 2021-22 school year in early August 2021.



QUESTIONS?



Thank You

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