

**REVISED CHART OF ACCOUNTS
FOR LEAS IN THE STATE OF WEST VIRGINIA
EFFECTIVE OCTOBER 1, 2010**

Following is a summary of the changes made in the revised Chart of Accounts, effective October 1, 2010:

Fund Codes:

- 21 - Changed account to 2X
- 41 - Changed account to 4X
- 51 - Changed account to 5X

Project Codes:

- 07Y1X - Created to account for Innovation Zone grants
- 13Y1X - Created to account for Student Enrichment Program
- 18Y1X - Revised from Juvenile Detention Centers Education Grant to Limited English Proficiency
- 49Y60 - Created to account for the Health Care Services
- 49Y61 - Created to account for the H1N1 Preparation and Response
- 52Y - Changed to account from State Fiscal Stabilization Funds to American Recovery & Reinvestment Act (ARR) Grants
- 52Y2X - Created to account for Education Jobs Fund (Ed Jobs) Program
- 52Y3X - Created to account for Technology Systems Specialist Pilot Project
- 56YXX - Created to account for Welfare to Work
- 65YXX - Created to account for Family Literacy
- 66YXX - Created to account for Reading for Excellence

Revenue Source Codes:

- 01610 - Created to account for revenue collected from students for reimbursable items purchased through the Food Service Program – general – can be used in place of more detailed codes
- 01620 - Created to account for revenue collected from students or adults for non-reimbursable items through the Food Service Program – general – can be used in place of more detailed codes
- 01992 - Created to account for unearned (deferred) local revenue
- 02992 - Created to account for unearned (deferred) intermediate revenue
- 03992 - Created to account for unearned (deferred) state revenue
- 04533 - Created to account for ARRA funding – Education Jobs Fund
- 04650 - Created to account for federal government reimbursements for the Food Service Program – general – can be used in place of more detailed codes
- 04651 - Revised to include all federal reimbursements for the lunch program
- ~~04652~~ - Deleted
- ~~04655~~ - Deleted
- 04992 - Created to account for unearned (deferred) federal revenue
- 05271 - Created to account for interfund transfers from the ARRA special revenue fund
- 05301 - Revised to account only for proceeds from the disposal of real property
- 05302 - Created to account for proceeds from the disposal of school buses
- 05303 - Created to account for proceeds from the disposal of other vehicles

- 05304 - Created to account for proceeds from the disposal of equipment
- 05305 - Created to account for proceeds from the disposal of textbooks
- 05309 - Created to account for proceeds from the disposal of other property

Program/Function Codes:

- ~~71711~~ Deleted
- X2911 - Created to account for support services not classified elsewhere in the 2000 series

Balance Sheet Accounts:

- 00175 - Created to account for textbook inventories
- 00495 - Created to account for the unpaid Other Post Employment Benefits (OPEB) premiums billed to the LEAs

Object Codes:

- 215 Created to account for retiree PEIA premiums – optional – could use 218 instead
- 217 Created to account for amounts billed by the Retiree Health Benefit Trust Fund for the annual required contribution for OPEB – optional – could use 218 instead
- 234 Created to account for retirement contributions for Board members
- 566 Created to account for tuition payments made to charter schools or innovation zone schools
- 567 - Created to account for tuition to school districts for voucher payments to students
- 568 Created to account for tuition paid for other instructional activities
- 580 - Created to account for general staff travel and can be used instead of 581-583

Summary of Changes – Revised Chart of Accounts 10-10