

Wyoming Department of Education

WDE601 Code List

Effective 7/1/2021

FundTypes	
01	General Fund
20	Special Revenue
30	Capital Projects
40	Debt Service
45	Permanent Funds
50	Enterprise Funds
60	Internal Service
70	Private Purpose Trust Funds
80	Agency Funds
85	Pension Trust Funds
87	Investment Trust Funds

REVENUE SOURCE CODES	
81000	Revenue from Local Sources
81100	Taxes (Levied by the District)
81111	25 Special District Taxes
81112	1 Mill, Authorized by the Board of Trustees
81113	2 Mills, Authorized by Voters
81115	1 Mill Capital Maintenance Levy, Authorized by the Board of Trustees
81116	2 Mill Capital Maintenance Levy, Authorized by Voters
81120	Motor Vehicle Taxes
81130	Car Company Taxes
81140	Penalties and Interest on Delinquent Taxes
81160	Vocational, Terminal Continuation and Adult Education Tax
81170	Board of Cooperative Educational Services (BOCES)-1/2 Mill Special School District Tax
81171	Board of Cooperative Educational Services (BOCES)-2 Mill Additional Special School District Tax
81180	Parks and Recreation 1 Mill Tax
81190	Other Local Tax
81200	Bond and Interest Tax Revenue
81300	Tuition
81301	Concurrent Enrollment Tuition & Fees (BOCES)
81302	Concurrent Enrollment Tuition & Fees (Community College)
81303	Concurrent Enrollment Tuition & Fees (Other Sources)
81304	Dual Enrollment Tuition & Fees (BOCES)
81305	Dual Enrollment Tuition & Fees (Community College)
81306	Dual Enrollment Tuition & Fees (Other Sources)
81307	Concurrent Enrollment Textbook (BOCES)
81308	Concurrent Enrollment Textbook (Community College)
81309	Dual Enrollment Textbook (BOCES)
81310	Dual Enrollment Textbook (Community College)
81319	Regular Day School (From Non-Unified in State District)
81320	Regular Day School (In-State Districts)
81321	Virtual Education Tuition (In-State Districts)
81322	Juvenile Detention Facility Tuition (In-State Districts)
81330	Regular Day School (Out-of-State Districts)
81340	Adult Education (Patrons)
81350	Summer School (Pupils and Patrons)
81360	Cooperative Programs
81370	Students with Disabilities (In-State Districts)
81371	Students with Disabilities (Out-of-State)
81372	Students with Disabilities (Non-District)
81400	Transportation Fees
81410	Transportation Fees (Pupils)
81420	Transportation Fees (In-State Districts)
81430	Transportation Fees (Out-of-State Districts)
81500	Earning on Investments
81510	Interest on Investments
81520	Interest on Investments Major Maintenance
81530	Gains or Losses on Sales of Investments
81590	Other Interest Earned on School District Funds
81600	Food Service
81610	Daily Sales - Reimbursable Programs
81611	Daily Sales - School Lunch Program
81612	Daily Sales - School Breakfast Program
81613	Daily Sales - Special Milk Program
81614	Daily Sales - Child Care Food Program
81615	Daily Sales - Subsidized meals
81620	Daily Sales to Students - Non-Reimbursable Programs
81621	Daily Sales - Non-reimbursable Lunches
81622	Daily Sales - Non-reimbursable Breakfast
81623	Daily Sales - Non-reimbursable Milk
81624	Daily Sales - Non-reimbursable A-la-Carte
81630	Daily Sales to Adults - Non-reimbursable Programs
81631	Daily Sales - Non-reimbursable Lunch
81632	Daily Sales - Non-reimbursable Breakfast
81633	Daily Sales - Non-reimbursable Milk
81634	Daily Sales - Non-reimbursable A-la-Carte
81640	Special Functions
81650	Food Service Vending
81690	Other Food Service Income
81700	Student Activities
81710	Admissions
81720	Bookstore Sales
81730	Student Organization Membership Dues and Fees
81740	Fees
81790	Other Student Activity Income
81800	Payments to the State Foundation Program

FUNCTION CODES	
1000	Instruction
1100	General Instruction
1105	Pre-School Instruction
1110	Elementary
1120	Junior High or Middle Schools
1130	Secondary
1135	Concurrent Enrollment
1136	Dual Enrollment
1150	Tuition
1200	Special Instruction
1210	Programs for Students with Disabilities
1211	Extended School Year for Students with Disabilities
1233	Gifted and Talented
1250	Tuition for Students with Disabilities
1260	At-Risk Youth
1265	Summer School and Extended Day Programs
1270	Limited English Proficient
1280	Homebound Programs
1290	Other Special Programs
1300	Continuing Instruction
1310	Adult Non-Occupational
1330	Adult Occupational
1400	Student Activities
1410	Student Activities - Elementary
1420	Student Activities - Jr Hi / Middle School
1430	Student Activities - High School
1500	Vocational Education
1530	Vocational Instruction, Grades 9-12
1540	Vocational Instruction, Adult
1600	Allocation, Basic Programs
1610	Secondary Allocation Program Funds
1620	Post-Secondary Allocation Program Funds
1630	Single Parents, Displaced Homemakers and Single Pregnant Women
1640	Correction Education
1650	State Programs and State Leadership Professional Development Activities
1660	Sex Equity
1700	Special Programs
1710	Community Based Organization (CBO)
1720	Consumer and Homemaking Education
1730	Career Guidance and Counseling
1740	Business-Labor Partnerships
1750	Tech-Prep Education
1760	Supplementary State Grants for Facility and Equipment
1800	Virtual Learning
1810	Elementary Virtual Learning
1820	Junior High or Middle Virtual Learning
1830	Secondary Virtual Learning
2000	Instructional Support
2100	Support Services-Students
2110	Guidance Services
2111	Supervision of Guidance Services
2112	Counseling Services
2113	Appraisal Services
2114	Information Services
2115	Record Maintenance Services
2116	Placement Services
2117	Assessment Services
2119	Other Guidance Services
2120	Attendance and Social Work Services
2121	Supervision of Attendance and Social Work Services
2122	Attendance Services
2123	Social Work Services
2124	Student Accounting Services
2129	Other Attendance and Social Work Services
2130	Health Services
2131	Supervision of Health Services
2132	Medical Services
2133	Dental Services
2134	Nursing Services
2139	Other Health Services
2140	Psychological Services
2141	Supervision of Psychological Services
2142	Psychological Testing Services
2143	Psychological Counseling Services
2144	Psychotherapy Services
2149	Other Psychological Services
2150	Speech Pathology and Audiology Services
2151	Supervision of Speech Pathology and Audiology Services
2152	Speech Pathology Services
2153	Audiology Services
2159	Other Speech Pathology and Audiology Services
2160	Board of Cooperative Educational Service (BOCES)
2170	Therapy Services
2171	Occupational Therapy Services
2172	Physical Therapy Services
2173	Visually Impaired/Vision Services
2190	Other Support Services-Student
2200	Support Services-Instructional Staff
2210	Improvement of Instruction Services
2211	Supervision of Improvement of Instruction Services
2212	Instruction and Curriculum Development Services

OBJECT CODES	
100	Personal Services-Salaries
110	Salaries of Regular Employees
111	Regular Salaries for Certified Personnel
112	Regular Salaries for Professional Non-Certified Personnel
113	Regular Salaries for Other Non-Certified Personnel
120	Salaries of Temporary Employees
121	Temporary Salaries for Certified Personnel
122	Temporary Salaries for Professional Non-Certified Personnel
123	Temporary Salaries for Other Non-Certified Personnel
130	Salaries for Overtime
131	Overtime Salaries for Certified Personnel
132	Overtime Salaries for Professional Non-Certified Personnel
133	Overtime Salaries for Other Non-Certified Personnel
140	Salaries for Sabbatical Leave
200	Personal Services-Employee Benefits
210	Social Security Contributions (FICA)
211	FICA Contributions for Certified Personnel
212	FICA Contributions for Professional Non-Certified Personnel
213	FICA Contributions for Other Non-Certified Personnel
220	Retirement Contributions
221	Retirement Contributions for Certified Personnel
222	Retirement Contributions for Professional Non-Certified Personnel
223	Retirement Contributions for Other Non-Certified Personnel
230	Group Insurance Premiums
231	Group Insurance Premiums for Certified Personnel
232	Group Insurance Premiums for Professional Non-Certified Personnel
233	Group Insurance Premiums for Other Non-Certified Personnel
240	Worker's Compensation
241	Worker's Compensation Premiums for Certified Personnel
242	Worker's Compensation Premiums for Professional Non-Certified Personnel
243	Worker's Compensation Premiums for Other Non-Certified Personnel
244	Worker's Compensation Amounts other than premiums for Certified Personnel
245	Worker's Compensation Amounts other than premiums for Professional Non-Certified Personnel
246	Worker's Compensation Amounts other than premiums for Other Non-Certified Personnel
250	Unemployment Compensation
251	Unemployment Compensation for Certified Personnel
252	Unemployment Compensation for Professional Non-Certified Personnel
253	Unemployment Compensation for Other Non-Certified Personnel
260	Tuition Reimbursement
261	Tuition Reimbursement for Certified Personnel
262	Tuition Reimbursement for Professional Non-Certified Personnel
263	Tuition Reimbursement for Other Non-Certified Personnel
270	Health Benefits
271	Health Benefits for Certified Personnel
272	Health Benefits for Professional Non-Certified Personnel
273	Health Benefits for Other Non-Certified Personnel
290	Other Employee Benefits
291	Other Benefits for Certified Personnel
292	Other Benefits for Professional Non-Certified Personnel
293	Other Benefits for Other Non-Certified Personnel
300	Purchased Services
310	Purchased Professional and Technical Services
311	Instruction Services
312	Employee Training and Development Services
313	Staff Services
314	Management Services
315	Data Processing Services
316	Statistical Services
317	Board of Education Services
319	Other Professional and Technical Services
320	Purchased Property Services
322	Cleaning Services
323	Repairs and Maintenance Services
325	Rentals
329	Other Property Services
330	Transportation Services
331	Student Transportation
332	Travel
333	Isolation
340	Communications
341	Internet Services
350	Advertising
360	Printing and Binding
370	Tuition
371	In State Tuition
372	Out of State Tuition
373	On-line Tuition
380	Insurance (Other than Employee Benefits)
381	Property Insurance
382	Vehicle Insurance
383	Liability Insurance
384	Fidelity Bond Premiums
385	Student Accident Insurance
390	Assessment Services
392	Driver Physical Exams
400	Supplies and Materials
410	Supplies
411	Technology Software
412	Technology Supplies
414	Technology Equipment for Students (Non-Capitalized)
415	Technology Equipment for Staff (Non-Capitalized)

81850	Indirect Costs	O	2213	Staff Development Services	SD	418	Non-Capitalized Equipment	O
81900	Other Local Revenue	X	2215	Instructional Facilitators	SD	420	Textbooks	O
81910	Rental, School Facilities	O	2219	Other Improvement of Instruction Service	D	430	Library Books	O
81920	Contributions and Donations from Private Sources	O	2220	Educational Media Services	D	440	Periodicals	O
81930	Sale of Fixed Assets	O	2221	Supervision of Educational Media Service	D	450	Energy	X
81950	Refund of Prior Year's Expenditures	O	2222	School Library Services	S	451	Natural Gas	O
81980	Services Provided to Other Local Government Units	O	2223	Audiovisual Services	D	452	Electricity	O
81981	Transportation Services Provided to Other Local Government Units	O	2224	Educational Television Services	D	453	Fuel Oil	O
81990	Miscellaneous	O	2225	Computer-Assisted Instruction Services	SD	454	Gasoline	O
81991	ERATE/Other Discounts, Rebates, or Reimbursement	O	2229	Other Educational Media Services	D	455	Coal	O
82000	Revenue from County Sources	X	2230	Supervision of Special Education Services	D	456	Propane	O
82100	Unrestricted County Grants-In-Aid	X	2240	Technology Integration	SD	457	Water	O
82110	6 Mill County Equalization Tax	O	2290	Other Support Services-Instructional Staff	D	458	Sewer	O
82120	Motor Vehicle Tax	O	3000	Support Services-General Support	X	459	Garbage Collection	O
82130	Car Company Tax	O	3300	Support Services-General Administration	X	460	Direct food Cost	O
82140	Penalties and Interest on Delinquent Taxes	O	3310	Central Administration	D	461	Non-Allowable Food Cost	O
82150	Fines and Forfeitures	O	3311	Office of the Superintendent Services	D	470	USDA Commodities	O
82160	Forest Reserve	O	3312	Community Relations Services	D	480	Fair Market Value of Commodities	O
82190	Other County Revenue	O	3313	State and Federal Relations Services	D	490	Other Supplies and Materials	O
83000	Revenue from State Sources	X	3319	Other Executive Administration Services	D	500	Capital Outlay	X
83100	Unrestricted State Grants-In-Aid	X	3320	School Administration	S	510	Land	O
83110	Foundation Program	O	3321	Office of the Principal Services	S	520	Buildings	O
83111	Audit Adjustments Foundation Program	O	3329	Other Support Services-School Administration	S	530	Improvements Other Than Buildings	O
83130	Taylor Grazing	O	3330	Business Administration	D	531	Demolition	O
83160	Tax Shortfall Grant	O	3331	Fiscal Services	D	540	Equipment and Machinery	O
83170	Major Building and Facility Maintenance	O	3332	Purchasing Services	D	541	Technology Equipment for Students	O
83180	Out-of-State Tuition Reimbursement	O	3333	Warehousing and Distributing Services	D	542	Technology Equipment for Staff	O
83190	Other State Unrestricted Revenue	O	3334	Printing, Publishing and Duplicating Services	D	543	Wiring for Technology	O
83191	School Foundation Advance Payment (Loan)	O	3335	Data Processing Services	D	544	Technology Intangible Assets	O
83200	Restricted State Grants-In-Aid	O	3339	Other Support Services-Business	D	550	Vehicles	O
83250	Capital Construction Grants - State	O	3350	Board of Education Services	D	551	Leased Vehicles	O
83290	Other State Restricted Revenue	O	3351	Supervision of Board and Education Services	D	560	Library Books	O
83291	Retirement Reimbursement	O	3352	Board Secretary/Clerk Services	D	570	Depreciation	O
83360	Cooperative Services Incentive	O	3353	Board Treasurer Services	D	600	Other Objects	X
84000	Revenue from Federal Sources	X	3354	Election Services	D	620	Interest on Bonds	O
84100	Unrestricted Federal Grants-In-Aid	X	3355	Tax Assessment and Collection Services	D	630	Interest Other	O
84110	Impact Aid	O	3356	Staff Relations and Negotiations Services	D	640	Dues and Fees	O
84190	Other Federal Unrestricted Revenue	O	3359	Other Board of Education Services	D	650	Judgements Against the School District	O
84200	Restricted Federal Grants-In-Aid	O	3400	Operation and Maintenance of Plant Services	X	660	Indirect Costs	O
84210	USDA National School Lunch Program	O	3410	Supervision of Operation and Maintenance of Plant Services	D	700	Other Uses of Funds	X
84220	USDA School Breakfast Program	O	3420	Operating Buildings Services	SD	710	Redemption of Principal on Bonds	O
84230	USDA Special Milk Program	O	3430	Care and Upkeep of Grounds Services	SD	711	Bond Issuance Cost and Other Debt Related Cost	O
84240	USDA Child Care Food Program	O	3440	Care and Upkeep of Equipment Services	D	720	Fund Transfers	X
84250	USDA Commodities Program - Fair Market Value	O	3450	Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	D	721	Transfers to General Fund	O
85000	Other Sources	O	3460	Security Services	SD	722	Transfers to Special Revenue Fund	O
85100	Proceeds from Sale of Bonds	X	3461	Safety Services	SD	723	Transfers to Capital Projects Fund	O
85110	Bond Principal	X	3470	Major Building and Facility Maintenance	D	724	Transfers to Debt Service Fund	O
85111	Primary Bond Principal	O	3490	Other Operation and Maintenance of Plant Services	D	725	Transfers to Enterprise Fund	O
85112	Refunding Bond Principal	O	3500	Transportation Services	X	726	Transfers to Internal Service Fund	O
85120	Premium	O	3510	Vehicle Operation-To and From School	D	727	Transfers to Trust Fund	O
85130	Accrued Interest	O	3520	Vehicle Operation - Activities	SD	728	Transfers to Agency Fund	O
85200	Transfers from Other Funds	X	3590	Non-reimbursable Transportation Services	D	729	Transfers to Any Other Fund	O
85201	Transfer from General Fund	O	3800	Support Services-Central	X	730	Bond Principal Amounts Refunded	O
85220	Transfers from Special Revenue Funds	O	3810	Planning, Research, Development and Evaluation Services	D	740	Redemption of Principal Other	O
85230	Transfers from Capital Projects Funds	O	3820	Information Services	D	790	Miscellaneous Objects	O
85240	Transfers from Debt Service Funds	O	3830	Staff Services	D	791	Property Taxes	O
85245	Transfers from Permanent Funds	O	3850	Technology Coordination	D			
85250	Transfers from Enterprise Funds	O	3900	Other Support Services	D			
85260	Transfers from Internal Service Funds	O	4000	Operation of Non-Instructional Services	X			
85270	Transfers from Private Purpose Trust Funds	O	4100	Food Services Operations	D			
85280	Transfers from Agency Funds	O	4190	Non-Allowable Food Services Operations	D			
85285	Transfers from Pension (and other employee benefit) Trust Funds	O	4200	Enterprise Operations	D			
85287	Transfers from Investment Trust Funds	O	4300	Community Support	D			
85300	Sale or Compensation for Loss of Capital Assets	X	5000	Facilities Acquisition and Construction Services	X			
85310	Sale of Capital Assets	X	5100	Site Acquisition Services	D			
85311	Sale of Assets Purchased Prior to 7-1-97	O	5200	Site Improvement Services	SD			
85312	Sale of Assets Purchased After 7-1-97	O	5300	Architecture and Engineering Services	D			
85313	Sale of Capital Assets Purchased With Federal Funds	O	5400	Educational Specifications Development Services	D			
85320	Compensation for Loss of Capital Assets	O	5500	Building Acquisition and Construction Services	D			
85400	Contributed Capital Transfers	X	5600	Building Improvements Services	SD			
85401	Contributed Capital Transfer from the General Fund	O	5900	Other Facilities Acquisition and Construction Services	SD			
85420	Contributed Capital Transfer from Special Revenue Fund	O	6000	Other Uses	X			
85430	Contributed Capital Transfer from Capital Projects Fund	O	6100	Debt Service	D			
85440	Contributed Capital Transfer from Debt Service Fund	O	6200	Fund Transfers	D			
85445	Contributed Capital Transfer from Permanent Fund	O	6400	Payments to Other Governmental Units	D			
85450	Contributed Capital Transfer from Enterprise Fund	O	7000	Cash Reserve (Designated for subsequent year expenditures)	X			
85460	Contributed Capital Transfer from Internal Service Fund	O	7100	June 30, 1997, Cash Reserve (Designated for subsequent year expenditures)	D			
85470	Contributed Capital Transfer from Private Purpose Trust Fund	O	7200	Post June 30, 1997, Cash Reserve(Designated for subsequent year expenditures)	D			
85480	Contributed Capital Transfer from Agency Fund	O	7300	Special Reserve (Designated for subsequent year expenditure)	D			
85485	Contributed Capital Transfer from Pension Trust Fund	O						
85487	Contributed Capital Transfer from Investment Trust Fund	O						
85500	Capital Lease	O						

NOTES

Open for reporting	O
Closed for reporting	X
School level reporting required	S
School and District level reporting allowed	SD
District level reporting allowed	D
Extra fields required to be completed on the WDE601	TE
Extra fields required to be completed on the WDE601	TR