

Wyoming Department of Education

WDE601 Code List

Effective 7/1/2022

| 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) |
| 81110 | 25 Special District Taxes non-Mineral |
| 81111 | 25 Special District Taxes Mineral |
| 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 |
| 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, Adult Education Tax |
| 81170 | BOCES-1/2 Mill Special School District Tax |
| 81171 | 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 |
| 81850 | Indirect Costs |
| 81900 | Other Local Revenue |
| 81910 | Rental, School Facilities |
| 81920 | Contributions and Donations from Private Sources |
| 81930 | Sale of Fixed Assets |
| 81950 | Refund of Prior Year's Expenditures |
| 81980 | Services Provided to Other Local Government Units |

| 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 Parent, Displaced Homemaker, Single Pregnant Women |
| 1640 | Correction Education |
| 1650 | State Programs and State Leadership PD 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 |
| 2213 | Staff Development Services |
| 2215 | Instructional Facilitators |
| 2219 | Other Improvement of Instruction Service |
| 2220 | Educational Media Services |
| 2221 | Supervision of Educational Media Service |
| 2222 | School Library Services |
| 2223 | Audiovisual Services |
| 2224 | Educational Television Services |

| OBJECT CODES | |
|--------------|---|
| 100 | Personnel Services-Salaries |
| 110 | Salaries of Regular Employees |
| 111 | Regular Salaries-Certified Staff |
| 112 | Regular Salaries-Professional Non-Certified Staff |
| 113 | Regular Salaries-Other Non-Certified Staff |
| 120 | Salaries of Temporary Employees |
| 121 | Temporary Salaries-Certified Staff |
| 122 | Temporary Salaries-Professional Non-Certified Staff |
| 123 | Temporary Salaries-Other Non-Certified Staff |
| 130 | Salaries for Overtime |
| 131 | Overtime Salaries-Certified Staff |
| 132 | Overtime Salaries-Professional Non-Certified Staff |
| 133 | Overtime Salaries-Other Non-Certified Staff |
| 140 | Salaries for Sabbatical Leave |
| 200 | Personnel Services-Employee Benefits |
| 210 | Social Security Contributions (FICA) |
| 211 | FICA Contributions-Certified Staff |
| 212 | FICA Contributions-Professional Non-Certified Staff |
| 213 | FICA Contributions-Other Non-Certified Staff |
| 220 | Retirement Contributions |
| 221 | Retirement Contributions-Certified Staff |
| 222 | Retirement Contributions-Professional Non-Certified Staff |
| 223 | Retirement Contributions-Other Non-Certified Staff |
| 230 | Group Insurance Premiums |
| 231 | Group Insurance Premiums-Certified Staff |
| 232 | Group Insurance Premiums-Professional Non-Certified Staff |
| 233 | Group Insurance Premiums-Other Non-Certified Staff |
| 240 | Worker's Compensation |
| 241 | Worker's Comp. Premiums-Certified Staff |
| 242 | Worker's Comp. Premiums-Professional Non-Certified Staff |
| 243 | Worker's Comp. Premiums-Other Non-Certified Staff |
| 244 | Worker's Comp. (other than premiums)-Certified Staff |
| 245 | Worker's Comp.(other than premiums)-Prof. Non-Cert. Staff |
| 246 | Worker's Comp.(other than premiums)-Other Non-Cert. Staff |
| 250 | Unemployment Compensation |
| 251 | Unemployment Comp.-Certified Staff |
| 252 | Unemployment Comp.-Professional Non-Certified Staff |
| 253 | Unemployment Comp.-Other Non-Certified Staff |
| 260 | Tuition Reimbursement |
| 261 | Tuition Reimbursement-Certified Staff |
| 262 | Tuition Reimbursement-Professional Non-Certified Staff |
| 263 | Tuition Reimbursement-Other Non-Certified Staff |
| 270 | Health Benefits |
| 271 | Health Benefits-Certified Staff |
| 272 | Health Benefits-Professional Non-Certified Staff |
| 273 | Health Benefits-Other Non-Certified Staff |
| 290 | Other Employee Benefits |
| 291 | Other Benefits-Certified Staff |
| 292 | Other Benefits-Professional Non-Certified Staff |
| 293 | Other Benefits-Other Non-Certified Staff |
| 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) |
| 418 | Non-Capitalized Equipment |
| 420 | Textbooks |
| 430 | Library Books |
| 440 | Periodicals |
| 450 | Diesel |
| 451 | Natural Gas |
| 452 | Electricity |
| 453 | Fuel Oil |

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|-------|--|---|------|---|----|-----|--|---|
| 81981 | Transportation Services Provided to Other Entities | O | 2225 | Computer-Assisted Instruction Services | SD | 454 | Gasoline | O |
| 81990 | Miscellaneous | O | 2229 | Other Educational Media Services | D | 455 | Coal | O |
| 81991 | ERATE/Other Discounts, Rebates, or Reimbursement | O | 2230 | Supervision of Special Education Services | D | 456 | Propane | O |
| 82000 | Revenue from County Sources | X | 2240 | Technology Integration | SD | 457 | Water | O |
| 82100 | Unrestricted County Grants-In-Aid | X | 2290 | Other Support Services-Instructional Staff | D | 458 | Sewer | O |
| 82110 | 6 Mill County Equalization Tax Non-Mineral | O | 3000 | Support Services-General Support | X | 459 | Garbage Collection | O |
| 82111 | 6 Mill County Equalization Tax Mineral | O | 3300 | Support Services-General Administration | X | 460 | Direct food Cost | O |
| 82120 | Motor Vehicle Tax | O | 3310 | Central Administration | D | 461 | Non-Allowable Food Cost | O |
| 82130 | Car Company Tax | O | 3311 | Office of the Superintendent Services | D | 470 | USDA Commodities | O |
| 82140 | Penalties and Interest on Delinquent Taxes | O | 3312 | Community Relations Services | D | 480 | Fair Market Value of Commodities | O |
| 82150 | Fines and Forfeitures | O | 3313 | State and Federal Relations Services | D | 490 | Other Supplies and Materials | O |
| 82160 | Forest Reserve | O | 3319 | Other Executive Administration Services | D | 500 | Capital Outlay | X |
| 82190 | Other County Revenue | O | 3320 | School Administration | S | 510 | Land | O |
| 83000 | Revenue from State Sources | X | 3321 | Office of the Principal Services | D | 520 | Buildings | O |
| 83100 | Unrestricted State Grants-In-Aid | X | 3329 | Other Support Services-School Administration | S | 530 | Improvements Other Than Buildings | O |
| 83110 | Foundation Program | O | 3330 | Business Administration | D | 531 | Demolition | O |
| 83111 | Audit Adjustments Foundation Program | O | 3331 | Fiscal Services | D | 540 | Equipment and Machinery | O |
| 83130 | Taylor Grazing | O | 3332 | Purchasing Services | D | 541 | Technology Equipment for Students | O |
| 83160 | Tax Shortfall Grant | O | 3333 | Warehousing and Distributing Services | D | 542 | Technology Equipment for Staff | O |
| 83170 | Major Building and Facility Maintenance | O | 3334 | Printing, Publishing and Duplicating Services | D | 543 | Wiring for Technology | O |
| 83180 | Out-of-State Tuition Reimbursement | O | 3335 | Data Processing Services | D | 544 | Technology Intangible Assets | O |
| 83190 | Other State Unrestricted Revenue | O | 3339 | Other Support Services-Business | D | 550 | Vehicles | O |
| 83191 | School Foundation Advance Payment (Loan) | O | 3350 | Board of Education Services | D | 551 | Leased Vehicles | O |
| 83200 | Restricted State Grants-In-Aid | O | 3351 | Supervision of Board and Education Services | D | 560 | Library Books | O |
| 83250 | Capital Construction Grants - State | O | 3352 | Board Secretary/Clerk Services | D | 570 | Depreciation | O |
| 83290 | Other State Restricted Revenue | O | 3353 | Board Treasurer Services | D | 600 | Other Objects | X |
| 83291 | Retirement Reimbursement | O | 3354 | Election Services | D | 620 | Interest on Bonds | O |
| 83360 | Cooperative Services Incentive | O | 3355 | Tax Assessment and Collection Services | D | 630 | Interest Other | O |
| 84000 | Revenue from Federal Sources | X | 3356 | Staff Relations and Negotiations Services | D | 640 | Dues and Fees | O |
| 84100 | Unrestricted Federal Grants-In-Aid | X | 3359 | Other Board of Education Services | D | 650 | Judgements Against the School District | O |
| 84110 | Impact Aid | O | 3400 | Operation and Maintenance of Plant Services | X | 660 | Indirect Costs | O |
| 84190 | Other Federal Unrestricted Revenue | O | 3410 | Supervision of Operation and Maintenance of Plant Services | D | 700 | Other Uses of Funds | X |
| 84200 | Restricted Federal Grants-In-Aid | O | 3420 | Operating Buildings Services | SD | 710 | Redemption of Principal on Bonds | O |
| 84201 | Medicaid Revenue from DOH | O | 3430 | Care and Upkeep of Grounds Services | SD | 711 | Bond Issuance Cost and Other Debt Related Cost | O |
| 84202 | Medicaid Revenue to WDE | O | 3440 | Care and Upkeep of Equipment Services | D | 720 | Fund Transfers | X |
| 84210 | USDA National School Lunch Program | O | 3450 | Vehicle O&M Services (Other Than Student Transp. Vehicles) | D | 721 | Transfers to General Fund | O |
| 84220 | USDA School Breakfast Program | O | 3460 | Security Services | SD | 722 | Transfers to Special Revenue Fund | O |
| 84230 | USDA Special Milk Program | O | 3461 | Safety Services | SD | 723 | Transfers to Capital Projects Fund | O |
| 84240 | USDA Child Care Food Program | O | 3470 | Major Building and Facility Maintenance | D | 724 | Transfers to Debt Service Fund | O |
| 84250 | USDA Commodities Program - Fair Market Value | O | 3490 | Other Operation and Maintenance of Plant Services | D | 725 | Transfers to Enterprise Fund | O |
| 85000 | Other Sources | O | 3500 | Transportation Services | X | 726 | Transfers to Internal Service Fund | O |
| 85100 | Proceeds from Sale of Bonds | X | 3510 | Vehicle Operation-To and From School | D | 727 | Transfers to Trust Fund | O |
| 85110 | Bond Principal | X | 3520 | Vehicle Operation - Activities | SD | 728 | Transfers to Agency Fund | O |
| 85111 | Primary Bond Principal | O | 3530 | Reimbursable Transportation Non-Vehicle | D | 729 | Transfers to Any Other Fund | O |
| 85112 | Refunding Bond Principal | O | 3590 | Non-reimbursable Transportation Services | D | 730 | Bond Principal Amounts Refunded | O |
| 85120 | Premium | O | 3800 | Support Services-Central | X | 740 | Redemption of Principal Other | O |
| 85130 | Accrued Interest | O | 3810 | Planning, Research, Development and Evaluation Services | D | 790 | Miscellaneous Objects | O |
| 85200 | Transfers from Other Funds | X | 3820 | Information Services | D | 791 | Property Taxes | O |
| 85201 | Transfer from General Fund | O | 3830 | Staff Services | D | | | |
| 85220 | Transfers from Special Revenue Funds | O | 3850 | Technology Coordination | D | | | |
| 85230 | Transfers from Capital Projects Funds | O | 3900 | Other Support Services | D | | | |
| 85240 | Transfers from Debt Service Funds | O | 4000 | Operation of Non-Instructional Services | X | | | |
| 85245 | Transfers from Permanent Funds | O | 4100 | Food Services Operations | D | | | |
| 85250 | Transfers from Enterprise Funds | O | 4190 | Non-Allowable Food Services Operations | D | | | |
| 85260 | Transfers from Internal Service Funds | O | 4200 | Enterprise Operations | D | | | |
| 85270 | Transfers from Private Purpose Trust Funds | O | 4300 | Community Support | D | | | |
| 85280 | Transfers from Agency Funds | O | 5000 | Facilities Acquisition and Construction Services | X | | | |
| 85285 | Transfers from Pension, Employee benefit, and Trust Funds | O | 5100 | Site Acquisition Services | D | | | |
| 85287 | Transfers from Investment Trust Funds | O | 5200 | Site Improvement Services | SD | | | |
| 85300 | Sale or Compensation for Loss of Capital Assets | X | 5300 | Architecture and Engineering Services | D | | | |
| 85310 | Sale of Capital Assets | X | 5400 | Educational Specifications Development Services | D | | | |
| 85311 | Sale of Assets Purchased Prior to 7-1-97 | O | 5500 | Building Acquisition and Construction Services | D | | | |
| 85312 | Sale of Assets Purchased After 7-1-97 | O | 5600 | Building Improvements Services | SD | | | |
| 85313 | Sale of Capital Assets Purchased With Federal Funds | O | 5900 | Other Facilities Acquisition and Construction Services | SD | | | |
| 85320 | Compensation for Loss of Capital Assets | O | 6000 | Other Uses | X | | | |
| 85400 | Contributed Capital Transfers | X | 6100 | Debt Service | D | | | |
| 85401 | Contributed Capital Transfer from the General Fund | O | 6200 | Fund Transfers | D | | | |
| 85420 | Contributed Capital Transfer from Special Revenue Fund | O | 6400 | Payments to Other Governmental Units | D | | | |
| 85430 | Contributed Capital Transfer from Capital Projects Fund | O | 7000 | Cash Reserve (Designated for subsequent year exp.) | X | | | |
| 85440 | Contributed Capital Transfer from Debt Service Fund | O | 7100 | Pre 1997, Cash Reserve (Designated for subsequent year exp.) | D | | | |
| 85445 | Contributed Capital Transfer from Permanent Fund | O | 7200 | Post 1997, Cash Reserve (Designated for subsequent year exp.) | D | | | |
| 85450 | Contributed Capital Transfer from Enterprise Fund | O | 7300 | Special Reserve (Designated for subsequent year exp.) | D | | | |
| 85460 | Contributed Capital Transfer from Internal Service Fund | O | | | | | | |
| 85470 | Contributed Capital Transfer from Private Purpose Trust Fund | O | | | | | | |
| 85480 | Contributed Capital Transfer from Agency Fund | O | | | | | | |
| 85485 | Contributed Capital Transfer from Pension Trust Fund | O | | | | | | |
| 85487 | Contributed Capital Transfer from Investment Trust Fund | O | | | | | | |
| 85500 | Capital Lease | O | | | | | | |

NOTES

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