

**Wyoming Department of Education**  
**Accounting Code Quick Reference Sheet**

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	X
81100	Taxes (Levied by the District)	X
81110	25 Special District Taxes non-Mineral	O
81111	25 Special District Taxes Mineral	O
81112	1 Mill, Authorized by the Board of Trustees	O
81113	2 Mills, Authorized by Voters	O
81115	1 Mill Capital Maintenance Levy, Authorized by the Board	O
81116	2 Mill Capital Maintenance Levy, Authorized by Voters	O
81120	Motor Vehicle Taxes	O
81130	Car Company Taxes	O
81140	Penalties and Interest on Delinquent Taxes	O
81160	Vocational, Terminal Continuation, Adult Education Tax	O
81170	BOCES-1/2 Mill Special School District Tax	O
81171	BOCES-2 Mill Additional Special School District Tax	O
81180	Parks and Recreation 1 Mill Tax	O
81190	Other Local Tax	O
81200	Bond and Interest Tax Revenue	O
81300	Tuition	X
81301	Concurrent Enrollment Tuition & Fees (BOCES)	TR
81302	Concurrent Enrollment Tuition & Fees (Community College)	TR
81303	Concurrent Enrollment Tuition & Fees (Other Sources)	TR
81304	Dual Enrollment Tuition & Fees (BOCES)	TR
81305	Dual Enrollment Tuition & Fees (Community College)	TR
81306	Dual Enrollment Tuition & Fees (Other Sources)	TR
81307	Concurrent Enrollment Textbook (BOCES)	TR
81308	Concurrent Enrollment Textbook (Community College)	TR
81309	Dual Enrollment Textbook (BOCES)	TR
81310	Dual Enrollment Textbook (Community College)	TR
81319	Regular Day School (From Non-Unified in State District)	TR
81320	Regular Day School (In-State Districts)	TR
81321	Virtual Education Tuition (In-State Districts)	TR
81322	Juvenile Detention Facility Tuition (In-State Districts)	TR
81330	Regular Day School (Out-of-State Districts)	TR
81340	Adult Education (Patrons)	O
81350	Summer School (Pupils and Patrons)	O
81360	Cooperative Programs	O
81370	Students with Disabilities (In-State Districts)	TR
81371	Students with Disabilities (Out-of-State)	TR
81372	Students with Disabilities (Non-District)	TR
81380	Pre-K Education	O
81400	Transportation Fees	X
81410	Transportation Fees (Pupils)	O
81420	Transportation Fees (In-State Districts)	O
81430	Transportation Fees (Out-of-State Districts)	O
81500	Earning on Investments	X
81510	Interest on Investments	O
81520	Interest on Investments Major Maintenance	O
81530	Gains or Losses on Sales of Investments	O
81590	Other Interest Earned on School District Funds	O
81600	Food Service	X
81610	Daily Sales - Reimbursable Programs	X
81611	Daily Sales - School Lunch Program	O
81612	Daily Sales - School Breakfast Program	O
81613	Daily Sales - Special Milk Program	O
81614	Daily Sales - Child Care Food Program	O
81615	Daily Sales - Subsidized meals	O
81620	Daily Sales to Students - Non-Reimbursable Programs	X
81621	Daily Sales - Non-reimbursable Lunches	O
81622	Daily Sales - Non-reimbursable Breakfast	O
81623	Daily Sales - Non-reimbursable Milk	O
81624	Daily Sales - Non-reimbursable A-la-Carte	O
81630	Daily Sales to Adults - Non-reimbursable Programs	X
81631	Daily Sales - Non-reimbursable Lunch	O
81632	Daily Sales - Non-reimbursable Breakfast	O
81633	Daily Sales - Non-reimbursable Milk	O
81634	Daily Sales - Non-reimbursable A-la-Carte	O
81640	Special Functions	O
81650	Food Service Vending	O
81690	Other Food Service Income	O
81700	Student Activities	X
81710	Admissions	O
81720	Bookstore Sales	O
81730	Student Organization Membership Dues and Fees	O
81740	Fees	O
81790	Other Student Activity Income	O
81800	Payments to the State Foundation Program	O
81850	Indirect Costs	O
81900	Other Local Revenue	X
81910	Rental, School Facilities	O
81920	Contributions and Donations from Private Sources	O
81930	Sale of Fixed Assets	O
81950	Refund of Prior Year's Expenditures	O

FUNCTION CODES		
1000	Instruction	X
1100	General Instruction	X
1105	Pre-School Instruction	SD
1110	Elementary	S
1120	Junior High or Middle Schools	S
1130	Secondary	S
1135	Concurrent Enrollment	S/TE
1136	Dual Enrollment	S/TE
1150	Tuition	S/TE
1200	Special Instruction	X
1210	Programs for Students with Disabilities	SD
1211	Extended School Year for Students with Disabilities	D
1233	Gifted and Talented	SD
1250	Tuition for Students with Disabilities	SD/TE
1260	At-Risk Youth	SD
1265	Summer School and Extended Day Programs	SD
1270	Limited English Proficient	SD
1280	Homebound Programs	SD
1290	Other Special Programs	SD
1300	Continuing Instruction	X
1310	Adult Non-Occupational	D
1330	Adult Occupational	D
1400	Student Activities	X
1410	Student Activities - Elementary	S
1420	Student Activities - Jr Hi / Middle School	S
1430	Student Activities - High School	S
1500	Career and Technical Education	X
1530	CTE Instruction, Grades 9-12	S
1540	CTE Instruction, Adult	D
1600	Allocation, Basic Programs	X
1610	Secondary Allocation Program Funds	D
1620	Post-Secondary Allocation Program Funds	D
1630	Single Parent, Displaced Homemaker, Single Pregnant Women	D
1640	Correction Education	D
1650	State Programs and State Leadership PD Activities	D
1660	Sex Equity	D
1700	Special Programs	X
1710	Community Based Organization (CBO)	D
1720	Consumer and Homemaking Education	D
1730	Career Guidance and Counseling	D
1740	Business-Labor Partnerships	D
1750	Tech-Prep Education	D
1760	Supplementary State Grants for Facility and Equipment	D
1800	Virtual Learning	X
1810	Elementary Virtual Learning	SD/TE
1820	Junior High or Middle Virtual Learning	SD/TE
1830	Secondary Virtual Learning	SD/TE
2000	Instructional Support	X
2100	Support Services-Students	X
2110	Guidance Services	D
2111	Supervision of Guidance Services	D
2112	Counseling Services	D
2113	Appraisal Services	D
2114	Information Services	D
2115	Record Maintenance Services	D
2116	Placement Services	D
2117	Assessment Services	D
2119	Other Guidance Services	D
2120	Attendance and Social Work Services	D
2121	Supervision of Attendance and Social Work Services	D
2122	Attendance Services	D
2123	Social Work Services	D
2124	Student Accounting Services	D
2129	Other Attendance and Social Work Services	D
2130	Health Services	S
2131	Supervision of Health Services	SD
2132	Medical Services	S
2133	Dental Services	S
2134	Nursing Services	S
2139	Other Health Services	S
2140	Psychological Services	D
2141	Supervision of Psychological Services	D
2142	Psychological Testing Services	D
2143	Psychological Counseling Services	D
2144	Psychotherapy Services	D
2149	Other Psychological Services	D
2150	Speech Pathology and Audiology Services	D
2151	Supervision of Speech Pathology and Audiology Services	D
2152	Speech Pathology Services	D
2153	Audiology Services	D
2159	Other Speech Pathology and Audiology Services	D
2160	Board of Cooperative Educational Service (BOCES)	D
2170	Therapy Services	D
2171	Occupational Therapy Services	D
2172	Physical Therapy Services	D
2173	Visually Impaired/Vision Services	SD
2180	Related Service Aide	S
2181	Case Manager	S
2190	Other Support Services-Student	D
2200	Support Services-Instructional Staff	X
2210	Improvement of Instruction Services	D
2211	Supervision of Improvement of Instruction Services	D
2212	Instruction and Curriculum Development Services	D
2213	Staff Development Services	SD
2215	Instructional Facilitators	SD
2219	Other Improvement of Instruction Service	D
2220	Educational Media Services	D
2221	Supervision of Educational Media Service	D

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

81980	Services Provided to Other Local Government Units	O	2222	School Library Services	S	453	Fuel Oil	O
81981	Transportation Services Provided to Other Entities	O	2223	Audiovisual Services	D	454	Gasoline	O
81990	Miscellaneous	O	2224	Educational Television Services	D	455	Coal	O
81991	ERATE/Other Discounts, Rebates, or Reimbursement	O	2225	Computer-Assisted Instruction Services	SD	456	Propane	O
82000	Revenue from County Sources	X	2229	Other Educational Media Services	D	457	Water	O
82100	Unrestricted County Grants-In-Aid	X	2230	Supervision of Special Education Services	D	458	Sewer	O
82110	6 Mill County Equalization Tax Non-Mineral	O	2240	Technology Integration	SD	459	Garbage Collection	O
82111	6 Mill County Equalization Tax Mineral	O	2290	Other Support Services-Instructional Staff	D	460	Direct food Cost	O
82120	Motor Vehicle Tax	O	3000	Support Services-General Support	X	461	Non-Allowable Food Cost	O
82130	Car Company Tax	O	3300	Support Services-General Administration	X	470	USDA Commodities	O
82140	Penalties and Interest on Delinquent Taxes	O	3310	Central Administration	D	480	Fair Market Value of Commodities	O
82150	Fines and Forfeitures	O	3311	Office of the Superintendent Services	D	490	Other Supplies and Materials	O
82160	Forest Reserve	O	3312	Community Relations Services	D	500	Capital Outlay	X
82190	Other County Revenue	O	3313	State and Federal Relations Services	D	510	Land	O
83000	Revenue from State Sources	X	3319	Other Executive Administration Services	D	520	Buildings	O
83100	Unrestricted State Grants-In-Aid	X	3320	School Administration	S	530	Improvements Other Than Buildings	O
83110	Foundation Program	O	3321	Office of the Principal Services	S	531	Demolition	O
83111	Audit Adjustments Foundation Program	O	3329	Other Support Services-School Administration	S	540	Equipment and Machinery	O
83120	State Special Education Reimbursement	O	3330	Business Administration	D	541	Technology Equipment for Students	O
83130	Taylor Grazing	O	3331	Fiscal Services	D	542	Technology Equipment for Staff	O
83160	Tax Shortfall Grant	O	3332	Purchasing Services	D	543	Wiring for Technology	O
83170	Major Building and Facility Maintenance	O	3333	Warehousing and Distributing Services	D	544	Technology Intangible Assets	O
83180	Out-of-State Tuition Reimbursement	O	3334	Printing, Publishing and Duplicating Services	D	550	Vehicles	O
83190	Other State Unrestricted Revenue	O	3335	Data Processing Services	D	551	Leased Vehicles	O
83191	School Foundation Advance Payment (Loan)	O	3339	Other Support Services-Business	D	560	Library Books	O
83200	Restricted State Grants-In-Aid	O	3350	Board of Education Services	D	570	Depreciation	O
83250	Capital Construction Grants - State	O	3351	Supervision of Board and Education Services	D	600	Other Objects	X
83290	Other State Restricted Revenue	O	3352	Board Secretary/Clerk Services	D	620	Interest on Bonds	O
83291	Retirement Reimbursement	O	3353	Board Treasurer Services	D	630	Interest Other	O
83360	Cooperative Services Incentive	O	3354	Election Services	D	640	Dues and Fees	O
84000	Revenue from Federal Sources	X	3355	Tax Assessment and Collection Services	D	650	Judgements Against the School District	O
84100	Unrestricted Federal Grants-In-Aid	X	3356	Staff Relations and Negotiations Services	D	660	Indirect Costs	O
84110	Impact Aid	O	3359	Other Board of Education Services	D	700	Other Uses of Funds	X
84190	Other Federal Unrestricted Revenue	O	3400	Operation and Maintenance of Plant Services	X	710	Redemption of Principal on Bonds	O
84200	Restricted Federal Grants-In-Aid	O	3410	Supervision of Operation and Maintenance of Plant Services	D	711	Bond Issuance Cost and Other Debt Related Cost	O
84201	Medicaid Revenue from DOH	O	3420	Operating Buildings Services	SD	720	Fund Transfers	X
84202	Medicaid Revenue to WDE	O	3430	Care and Upkeep of Grounds Services	SD	721	Transfers to General Fund	O
84210	USDA National School Lunch Program	O	3440	Care and Upkeep of Equipment Services	D	722	Transfers to Special Revenue Fund	O
84220	USDA School Breakfast Program	O	3450	Vehicle O&M Services (Other Than Student Transp. Vehicles)	D	723	Transfers to Capital Projects Fund	O
84230	USDA Special Milk Program	O	3460	Security Services	SD	724	Transfers to Debt Service Fund	O
84240	USDA Child Care Food Program	O	3461	Safety Services	SD	725	Transfers to Enterprise Fund	O
84250	USDA Commodities Program - Fair Market Value	O	3470	Major Building and Facility Maintenance	D	726	Transfers to Internal Service Fund	O
85000	Other Sources	O	3490	Other Operation and Maintenance of Plant Services	D	727	Transfers to Trust Fund	O
85100	Proceeds from Sale of Bonds	X	3500	Transportation Services	X	728	Transfers to Agency Fund	O
85110	Bond Principal	X	3510	Vehicle Operation-To and From School	D	729	Transfers to Any Other Fund	O
85111	Primary Bond Principal	O	3520	Vehicle Operation - Activities	SD	730	Bond Principal Amounts Refunded	O
85112	Refunding Bond Principal	O	3530	Reimbursable Transportation Non-Vehicle	D	740	Redemption of Principal Other	O
85120	Premium	O	3590	Non-reimbursable Transportation Services	D	790	Miscellaneous Objects	O
85130	Accrued Interest	O	3800	Support Services-Central	X	791	Property Taxes	O
85200	Transfers from Other Funds	X	3810	Planning, Research, Development and Evaluation Services	D			
85201	Transfer from General Fund	O	3820	Information Services	D			
85220	Transfers from Special Revenue Funds	O	3830	Staff Services	D			
85230	Transfers from Capital Projects Funds	O	3850	Technology Coordination	D			
85240	Transfers from Debt Service Funds	O	3900	Other Support Services	D			
85245	Transfers from Permanent Funds	O	4000	Operation of Non-Instructional Services	X			
85250	Transfers from Enterprise Funds	O	4100	Food Services Operations	D			
85260	Transfers from Internal Service Funds	O	4190	Non-Allowable Food Services Operations	D			
85270	Transfers from Private Purpose Trust Funds	O	4200	Enterprise Operations	D			
85280	Transfers from Agency Funds	O	4300	Community Support	D			
85285	Transfers from Pension, Employee benefit, and Trust Funds	O	5000	Facilities Acquisition and Construction Services	X			
85287	Transfers from Investment Trust Funds	O	5100	Site Acquisition Services	D			
85300	Sale or Compension for Loss of Capital Assets	X	5200	Site Improvement Services	SD			
85310	Sale of Capital Assets	X	5300	Architecture and Engineering Services	D			
85311	Sale of Assets Purchased Prior to 7-1-97	O	5400	Educational Specifications Development Services	D			
85312	Sale of Assets Purchased After 7-1-97	O	5500	Building Acquisition and Construction Services	D			
85313	Sale of Capital Assets Purchased With Federal Funds	O	5600	Building Improvements Services	SD			
85320	Compensation for Loss of Capital Assets	O	5900	Other Facilities Acquisition and Construction Services	SD			
85400	Contributed Capital Transfers	X	6000	Other Uses	D			
85401	Contributed Capital Transfer from the General Fund	O	6100	Debt Service	D			
85420	Contributed Capital Transfer from Special Revenue Fund	O	6200	Fund Transfers	D			
85430	Contributed Capital Transfer from Capital Projects Fund	O	6400	Payments to Other Governmental Units	D			
85440	Contributed Capital Transfer from Debt Service Fund	O	7000	Cash Reserve (Designated for subsequent year exp.)	X			
85445	Contributed Capital Transfer from Permanent Fund	O	7100	Pre 1997, Cash Reserve(Designated for subsequent year exp.)	D			
85450	Contributed Capital Transfer from Enterprise Fund	O	7200	Post 1997, Cash Reserve(Designated for subsequent year exp.)	D			
85460	Contributed Capital Transfer from Internal Service Fund	O	7300	Special Reserve (Designated for subsequent year exp.)	D			
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**

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