

Wyoming Department of Education

WDE601 Code List

Effective 7/1/2020

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
81111	25 Special District Taxes	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 of Trustees	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 and Adult Education Tax	O
81170	Board of Cooperative Educational Services (BOCES)-1/2 Mill Special School District Tax	O
81171	Board of Cooperative Educational Services (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
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

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
1130	Secondary	TE
1135	Concurrent Enrollment	SD
1135	Concurrent Enrollment	TE
1136	Dual Enrollment	SD
1136	Dual Enrollment	TE
1150	Tuition	TE
1200	Special Instruction	X
1210	Programs for Students with Disabilities	SD
1210	Programs for Students with Disabilities	TE
1211	Extended School Year for Students with Disabilities	SD
1233	Gifted and Talented	D
1250	Tuition for Students with Disabilities	TE
1260	At-Risk Youth	D
1265	Summer School and Extended Day Programs	SD
1270	Limited English Proficient	SD
1270	Limited English Proficient	TE
1280	Homebound Programs	D
1290	Other Special Programs	D
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	Vocational Education	X
1530	Vocational Instruction, Grades 9-12	S
1540	Vocational Instruction, Adult	D
1600	Allocation, Basic Programs	X
1610	Secondary Allocation Program Funds	D
1620	Post-Secondary Allocation Program Funds	D
1630	Single Parents, Displaced Homemakers and Single Pregnant Women	D
1640	Correction Education	D
1650	State Programs and State Leadership Professional Development 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
1810	Elementary Virtual Learning	TE
1820	Junior High or Middle Virtual Learning	SD
1820	Junior High or Middle Virtual Learning	TE
1830	Secondary Virtual Learning	SD
1830	Secondary Virtual Learning	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

OBJECT CODES		
100	Personal Services-Salaries	X
110	Salaries of Regular Employees	X
111	Regular Salaries for Certified Personnel	O
112	Regular Salaries for Professional Non-Certified Personnel	O
113	Regular Salaries for Other Non-Certified Personnel	O
120	Salaries of Temporary Employees	X
121	Temporary Salaries for Certified Personnel	O
122	Temporary Salaries for Professional Non-Certified Personnel	O
123	Temporary Salaries for Other Non-Certified Personnel	O
130	Salaries for Overtime	X
131	Overtime Salaries for Certified Personnel	O
132	Overtime Salaries for Professional Non-Certified Personnel	O
133	Overtime Salaries for Other Non-Certified Personnel	O
140	Salaries for Sabbatical Leave	O
200	Personal Services-Employee Benefits	X
210	Social Security Contributions (FICA)	O
211	FICA Contributions for Certified Personnel	O
212	FICA Contributions for Professional Non-Certified Personnel	O
213	FICA Contributions for Other Non-Certified Personnel	O
220	Retirement Contributions	X
221	Retirement Contributions for Certified Personnel	O
222	Retirement Contributions for Professional Non-Certified Personnel	O
223	Retirement Contributions for Other Non-Certified Personnel	O
230	Group Insurance Premiums	X
231	Group Insurance Premiums for Certified Personnel	O
232	Group Insurance Premiums for Professional Non-Certified Personnel	O
233	Group Insurance Premiums for Other Non-Certified Personnel	O
240	Worker's Compensation	X
241	Worker's Compensation Premiums for Certified Personnel	O
242	Worker's Compensation Premiums for Professional Non-Certified Personnel	O
243	Worker's Compensation Premiums for Other Non-Certified Personnel	O
244	Worker's Compensation Amounts other than premiums for Certified Personnel	O
245	Worker's Compensation Amounts other than premiums for Professional Non-Certified Personnel	O
246	Worker's Compensation Amounts other than premiums for Other Non-Certified Personnel	O
250	Unemployment Compensation	X
251	Unemployment Compensation for Certified Personnel	O
252	Unemployment Compensation for Professional Non-Certified Personnel	O
253	Unemployment Compensation for Other Non-Certified Personnel	O
260	Tuition Reimbursement	X
261	Tuition Reimbursement for Certified Personnel	O
262	Tuition Reimbursement for Professional Non-Certified Personnel	O
263	Tuition Reimbursement for Other Non-Certified Personnel	O
270	Health Benefits	X
271	Health Benefits for Certified Personnel	O
272	Health Benefits for Professional Non-Certified Personnel	O
273	Health Benefits for Other Non-Certified Personnel	O
290	Other Employee Benefits	X
291	Other Benefits for Certified Personnel	O
292	Other Benefits for Professional Non-Certified Personnel	O
293	Other Benefits for Other Non-Certified Personnel	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

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
81980	Services Provided to Other Local Government Units	O
81981	Transportation Services Provided to Other Local Government Units	O
81990	Miscellaneous	O
81991	ERATE/Other Discounts, Rebates, or Reimbursement	O
82000	Revenue from County Sources	X
82100	Unrestricted County Grants-In-Aid	X
82110	6 Mill County Equalization Tax	O
82120	Motor Vehicle Tax	O
82130	Car Company Tax	O
82140	Penalties and Interest on Delinquent Taxes	O
82150	Fines and Forfeitures	O
82160	Forest Reserve	O
82190	Other County Revenue	O
83000	Revenue from State Sources	X
83100	Unrestricted State Grants-In-Aid	X
83110	Foundation Program	O
83111	Audit Adjustments Foundation Program	O
83130	Taylor Grazing	O
83160	Tax Shortfall Grant	O
83170	Major Building and Facility Maintenance	O
83180	Out-of-State Tuition Reimbursement	O
83190	Other State Unrestricted Revenue	O
83191	School Foundation Advance Payment (Loan)	O
83200	Restricted State Grants-In-Aid	O
83250	Capital Construction Grants - State	O
83290	Other State Restricted Revenue	O
83291	Retirement Reimbursement	O
83360	Cooperative Services Incentive	O
84000	Revenue from Federal Sources	X
84100	Unrestricted Federal Grants-In-Aid	X
84110	Impact Aid	O
84190	Other Federal Unrestricted Revenue	O
84200	Restricted Federal Grants-In-Aid	O
84210	USDA National School Lunch Program	O
84220	USDA School Breakfast Program	O
84230	USDA Special Milk Program	O
84240	USDA Child Care Food Program	O
84250	USDA Commodities Program - Fair Market Value	O
85000	Other Sources	O
85100	Proceeds from Sale of Bonds	X
85110	Bond Principal	X
85111	Primary Bond Principal	O
85112	Refunding Bond Principal	O
85120	Premium	O
85130	Accrued Interest	O
85200	Transfers from Other Funds	X
85201	Transfer from General Fund	O
85220	Transfers from Special Revenue Funds	O
85230	Transfers from Capital Projects Funds	O
85240	Transfers from Debt Service Funds	O
85245	Transfers from Permanent Funds	O
85250	Transfers from Enterprise Funds	O
85260	Transfers from Internal Service Funds	O
85270	Transfers from Private Purpose Trust Funds	O
85280	Transfers from Agency Funds	O
85285	Transfers from Pension (and other employee benefit) Trust Funds	O
85287	Transfers from Investment Trust Funds	O
85300	Sale or Compensation for Loss of Capital Assets	X
85310	Sale of Capital Assets	X
85311	Sale of Assets Purchased Prior to 7-1-97	O
85312	Sale of Assets Purchased After 7-1-97	O
85313	Sale of Capital Assets Purchased With Federal Funds	O
85320	Compensation for Loss of Capital Assets	O
85400	Contributed Capital Transfers	X
85401	Contributed Capital Transfer from the General Fund	O
85420	Contributed Capital Transfer from Special Revenue Fund	O
85430	Contributed Capital Transfer from Capital Projects Fund	O
85440	Contributed Capital Transfer from Debt Service Fund	O
85445	Contributed Capital Transfer from Permanent Fund	O
85450	Contributed Capital Transfer from Enterprise Fund	O
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

2170	Therapy Services	D
2171	Occupational Therapy Services	D
2172	Physical Therapy Services	D
2173	Visually Impaired/Vision Services	SD
2190	Other Support Services-Student	O
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
2222	School Library Services	S
2223	Audiovisual Services	D
2224	Educational Television Services	D
2225	Computer-Assisted Instruction Services	SD
2229	Other Educational Media Services	D
2230	Supervision of Special Education Services	SD
2240	Technology Integration	D
2290	Other Support Services-Instructional Staff	D
3000	Support Services-General Support	X
3300	Support Services-General Administration	X
3310	Central Administration	D
3311	Office of the Superintendent Services	D
3312	Community Relations Services	D
3313	State and Federal Relations Services	D
3319	Other Executive Administration Services	D
3320	School Administration	S
3321	Office of the Principal Services	S
3329	Other Support Services-School Administration	S
3330	Business Administration	D
3331	Fiscal Services	D
3332	Purchasing Services	D
3333	Warehousing and Distributing Services	D
3334	Printing, Publishing and Duplicating Services	D
3335	Data Processing Services	D
3339	Other Support Services-Business	D
3350	Board of Education Services	D
3351	Supervision of Board and Education Services	D
3352	Board Secretary/Clerk Services	D
3353	Board Treasurer Services	D
3354	Election Services	D
3355	Tax Assessment and Collection Services	D
3356	Staff Relations and Negotiations Services	D
3359	Other Board of Education Services	D
3400	Operation and Maintenance of Plant Services	X
3410	Supervision of Operation and Maintenance of Plant Services	D
3420	Operating Buildings Services	SD
3430	Care and Upkeep of Grounds Services	SD
3440	Care and Upkeep of Equipment Services	D
3450	Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	D
3460	Security Services	SD
3470	Major Building and Facility Maintenance	D
3490	Other Operation and Maintenance of Plant Services	D
3500	Transportation Services	X
3510	Vehicle Operation-To and From School	D
3510	Vehicle Operation-To and From School	TE
3520	Vehicle Operation - Activities	SD
3520	Vehicle Operation - Activities	TE
3590	Non-reimbursable Transportation Services	D
3800	Support Services-Central	X
3810	Planning, Research, Development and Evaluation Services	D
3820	Information Services	D
3830	Staff Services	D
3850	Technology Coordination	D
3900	Other Support Services	D
4000	Operation of Non-Instructional Services	X
4100	Food Services Operations	D
4190	Non-Allowable Food Services Operations	D
4200	Enterprise Operations	D
4300	Community Support	D
5000	Facilities Acquisition and Construction Services	X
5100	Site Acquisition Services	D
5200	Site Improvement Services	SD
5300	Architecture and Engineering Services	D
5400	Educational Specifications Development Services	D
5500	Building Acquisition and Construction Services	D
5600	Building Improvements Services	SD
5900	Other Facilities Acquisition and Construction Services	SD
6000	Other Uses	X
6100	Debt Service	D
6200	Fund Transfers	D
6400	Payments to Other Governmental Units	D
7000	Cash Reserve (Designated for subsequent year expenditures)	X
7100	June 30, 1997, Cash Reserve (Designated for subsequent year	D
7200	Post June 30, 1997, Cash Reserve (Designated for subsequent year	D
7300	Special Reserve (designated for subsequent year expenditure)	D

415	Technology Equipment for Staff (Non-Capitalized)	O
418	Non-Capitalized Equipment	O
420	Textbooks	O
430	Library Books	O
440	Periodicals	O
450	Energy	X
451	Natural Gas	O
452	Electricity	O
453	Fuel Oil	O
454	Gasoline	O
455	Coal	O
456	Propane	O
457	Water	O
458	Sewer	O
459	Garbage Collection	O
460	Direct food Cost	O
461	Non-Allowable Food Cost	O
470	USDA Commodities	O
480	Fair Market Value of Commodities	O
490	Other Supplies and Materials	O
500	Capital Outlay	X
510	Land	O
520	Buildings	O
530	Improvements Other Than Buildings	O
531	Demolition	O
540	Equipment and Machinery	O
541	Technology Equipment for Students	O
542	Technology Equipment for Staff	O
543	Wiring for Technology	O
544	Technology Intangible Assets	O
550	Vehicles	O
550	Vehicles	TE
551	Leased Vehicles	O
551	Leased Vehicles	TE
560	Library Books	O
570	Depreciation	O
600	Other Objects	X
620	Interest on Bonds	O
630	Interest Other	O
640	Dues and Fees	O
650	Judgements Against the School District	O
660	Indirect Costs	O
700	Other Uses of Funds	X
710	Redemption of Principal on Bonds	O
711	Bond Issuance Cost and Other Debt Related Cost	O
720	Fund Transfers	X
721	Transfers to General Fund	O
722	Transfers to Special Revenue Fund	O
723	Transfers to Capital Projects Fund	O
724	Transfers to Debt Service Fund	O
725	Transfers to Enterprise Fund	O
726	Transfers to Internal Service Fund	O
727	Transfers to Trust Fund	O
728	Transfers to Agency Fund	O
729	Transfers to Any Other Fund	O
730	Bond Principal Amounts Refunded	O
740	Redemption of Principal Other	O
750	Miscellaneous Objects	O
791	Property Taxes	O