

River Valley Child Development Services
Chart of Accounts

Account ID	Account Description	Account Explanation	Program Specific
60000	Technical Services	Pre-employment services (background check, fingerprints, drug test, etc.) and driving record checks.	
60100	Administrative Services	Indirect costs.	Comptroller Only
60300	Custodial Services	Cleaning services for the facility.	Accounting
60400	Building Maintenance	Expenses to maintain and service the facility (pest control, rug cleaning, landscaping, fire and alarm systems).	
60500	Consultant Services	Services for presenters, interpreters, BTT Trainers, BTT contract services, website editors, media consultant (TCR), ACDS local council and mentors (TCR), IT Mental Health Consultant (TCR), Individuals coded to this account receiving \$600 or more will be issued a Form 1099-NEC.	
61000	Staff Training	RVCDS staff training expenses (conference or training registration fee). Training expenses only.	
61100	Non-Staff Training & Stipend	Cost of training and training related stipends to individuals that are not employees of RVCDS. Great Beginning participant stipends, Celebrating Connections participant stipends.	
61200	EC Earnings Project	Wage supplement program for childcare providers. Individuals coded to this account receiving \$600 or more will be issued a Form 1099-NEC.	TCR
61500	Food-Non-Credible	Food for conferences and meetings and food not eligible for reimbursement.	
61501	Food-Credible	Food eligible for reimbursements -USDA	RV CARES SAC
62000	Salaries Expense	Salaries and wages paid to employees.	Accounting
62300	Wages/Temps	Amounts paid to a company for a temporary employee.	Accounting
63000	Retirement	RVCDS matching expense of employee's withholding of 403(b).	Accounting
63300	Unemployment	Amounts paid to WV for unemployment insurance.	Accounting
63400	Workers Compensation	Amounts paid for workers compensation insurance.	Accounting
63500	Health Insurance	RVCDS portion of employee's health insurance.	Accounting
63600	Life Insurance	Expense paid for life insurance for every full-time employee.	Accounting
63700	Disability Insurance	Expense paid for disability insurance for every full-time employee.	Accounting
64100	Social Security	Employer portion of social security tax on employee's wages.	Accounting

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64200	Medicare	Employer portion of Medicare tax on employee's wages.	Accounting
64500	Advertising	Amounts paid to advertising agencies, radio announcements, signage, television spots, billboards, etc.	
65000	Accounting Fees	Audit and other accounting fees.	Accounting
65500	Legal & Professional Fees	Attorney fees, payroll services, professional dues such as Child Care Aware, IT Mental Health Assoc., WV STARS National Registry Alliance, Accreditation Support payments (TCR).	
65700	Fees & Penalties	Credit card fees, bank fees, late charges, etc.	Accounting
66000	Office Supplies	Consumables regularly used by the department in the office or for record keeping or other such duties. For example, a pencil used by the administrative assistant for taking notes is an office supply. Small equipment purchases costing less than \$5,000. Examples include laptops, file cabinets and shelving.	
66050	Program Supplies	Supplies used directly in a program. For example, if a pencil is distributed in a training class and then collected to be used in a subsequent class, then it is a program supply.	
66051	Non-Food Supplies – Credible	Non-food supplies eligible for reimbursement.	RV CARES SAC
66500	Technology & Communications	Expenses for telephone (landlines, mobile phones, and employee reimbursement). Internet services, software expenses, network & computer maintenance and consultation, webinar and other data services (survey monkey, Zoom, Go-To-Training, website domains and hosting, Early Care Share WV website, and data systems – STARS, Evaluators, etc.).	
67000	Postage	Generally, postage refills to Pitney Bowes machine.	
67500	Building Rent	Rent paid to Landlord for RVCDS office or storage space.	Accounting
67501	Electricity	Expenses paid for Electric utility.	Accounting
67502	Water	Expenses paid for Water utility.	Accounting
67503	Gas	Expenses paid for Gas utility.	Accounting
67504	Refuse Removal	Expenses paid for refuse removal utility.	Accounting
67506	Municipal Service Fee	Fees paid to cities of Huntington and Clarksburg.	Accounting
67510	Business License	Fees paid generally to cities for business license.	Accounting
67510	Interest Expense	Interest paid on loans and credit instruments.	Accounting

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67700	Room Rental	Amounts paid for short term room rental such as for a conference.	
68000	Equipment Rental	Equipment leases and other equipment rentals such as copiers, postage machines, telephone systems, etc.	Accounting
68500	Equipment Repairs	Repairs for copiers, postage machines, telephone systems, etc.	Accounting
68503	Fuel & Vehicle Expense	Gasoline for agency owned vehicles. Vehicle expense such as small repairs, registration, AAA membership.	Choices Connect Link
68504	Repairs-Building	Repairs on buildings that are generally owned by RVCDS.	
69000	Printing Expense	Amounts paid for professional printing services.	
69500	Resource Materials	Materials purchased by RVCDS and distributed to non-RVCDS employees for use as designated by participating in a training, technical assistance, or other identified event. For example, a training attendee is provided a pencil to utilize during the training and is permitted to take the pencil with them for use in their program.	
70000	Transportation	RVCDS employee travel expenses related to daily travel mileage, tolls, parking).	
70100	Travel Stipends	Stipends for non-RVCDS employees for travel to/from a meeting/event (Parent travel – RAUs, ICC parent or professional, ACDS Executive Council, etc.).	
70500	Overnight Travel	RVCDS employee travel expenses related to overnight travel (mileage, airfare, baggage, commercial transportation, meals, lodging, parking, etc.).	
70600	Field Trips	Expenses for SAC field trips.	SAC
71000	Insurance	Expenses for liability and property insurance.	Accounting
89500	Grants	Regional Collab. Support grants (TCR), State conference support grants (TCR), Quality Standards payments (TCR), mini-grants, Tiered Reimbursement (R&RS and TCR), Health and Safety/Curriculum. Individuals coded to this account receiving \$600 or more will be issued a Form 1099-NEC.	
89500-02	Grants	COVID Relief payments	TCR
89600	Scholarships	WV STARS Pathway Advancement Scholarship (tuition paid to colleges, education related expenses stipend paid to participant, degree completion bonus paid to participant).	TCR