

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

- 21251**     **Orthopedic Impairment.** Direct and/or indirect services provided to students with severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by a congenital anomaly (e.g., clubfoot, absence of some member), impairments caused by disease (e.g., poliomyelitis, bone tuberculosis), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns that cause contractures).
- 21252**     **Other Health Impairment.** Direct and/or indirect services provided to students with disabilities of limited strength, vitality or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment that are due to chronic or acute health problems such as asthma, ADD, ADHD, diabetes, epilepsy, heart condition, hemophilia, lead poisoning, leukemia, rheumatic fever, or sickle cell anemia and adversely affect a child's educational performance.
- 21253**     **Traumatic Brain Injury.** Direct and/or indirect services provided to students with an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance.
- 21282**     **Pre-school Developmental Delay.** Direct and/or indirect services provided to students ages 3 - 5 with developmental delays as defined by the State and as measured by appropriate diagnostic instruments and procedures in one or more of the following areas: cognitive development, physical development, communication development, social/emotional development, or adaptive development.
- 21291**     **Out-of-School Environment.** Activities dealing with the interaction between teachers and students who are in a special education program in a location other than a school classroom, such as a home or hospital.



### 3 - Vocational Education Programs:

- 31311**     **Agriculture, Food and Natural Resources.** Activities that prepare students for careers in the production, processing, marketing, distribution, financing, and development of agricultural commodities and resources including food, fiber, wood products, natural resources, horticulture, and other plant and animal products/resources. Includes the following WVDE CTE approved Programs of Study:

AG0110     Power, Structural and Technical Systems  
AG0120     Agribusiness Systems  
AG0130     Forestry Industry  
AG0170     Natural Resources Management  
AG0210     Plant Systems  
AG0214     Turf and Landscape Systems (Discontinued)  
AG0215     CASE Plant Science  
AG0220     Animal Systems  
AG0221     CASE Animal Science  
AG0222     Virtual Animal Science (Discontinued)  
AG0223     Pet Grooming  
AG0224     Taxidermy (Discontinued)  
AG0230     Animal Processing  
AG2185     Chemical Energy and Mechanical Technologies

**LOCAL EDUCATIONAL AGENCIES  
CHART OF ACCOUNTS**

***PROGRAM/FUNCTION CODES***

---

AG2190 Environmental Technology and Management (Discontinued)

**31312**     ***Arts, A/V Technology and Communication.*** Activities that prepare students for careers in designing, producing, exhibiting, performing, writing, and publishing multimedia content including visual and performing arts and design, journalism, and entertainment services. Includes the following WVDE CTE approved Programs of Study:

AV1680     Broadcasting Technology  
AV1682     Broadcast Journalism (Discontinued)  
AV1684     Multimedia Publishing  
AV1830     Graphic Communications  
AV1850     Graphic Design

**31313**     ***Education and Training.*** Activities that prepare students for careers in planning, managing and providing education and training services, and related learning support services such as administration, teaching/training, administrative support, and professional support services. Includes the following WVDE CTE approved Program of Study:

ED1300     Careers in Education

**31319**     ***Instruction – CTE Students – Extended Day/Year.*** Instruction activities dealing directly with the interaction between teachers and CTE students, provided during an extended day or year, including summer school.

**31321**     ***Marketing Sales and Service.*** Activities that prepare students for careers in the planning, managing, and performing marketing activities to reach organizational objectives such as brand management, professional sales, merchandising, marketing communications and market research. Includes the following WVDE CTE approved Program of Study:

MK0420     Marketing Management

**31331**     ***Health Science.*** Activities that prepare students for careers in the planning, managing, and providing therapeutic services, diagnostic services, health informatics, support services, and biotechnology research and development. Includes the following WVDE CTE approved Programs of Study:

HE0715     Allied Health  
HE0718     Diagnostics Services  
HE0723     Therapeutic Services  
HE0728     Support Services (Discontinued)  
HE0728     Virtual Support Services (Discontinued)  
HE0742     Health Informatics-Pilot  
HE0780     Biomedical Science (PLTW)  
HE1095     Personal Fitness and Wellness Training  
HE1095     Virtual Personal Fitness and Wellness Training (Discontinued)  
HE1215     Food Science and Nutrition (Discontinued)  
HE2220     Health Informatics (Advanced Career)

---

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

**31332**     **Government and Public Administration.** Activities that prepare students for careers in planning and executing government functions at the local, state and federal levels, including governance, national security, foreign service, planning, revenue and taxation, and regulations. Includes the following WVDE CTE approved Program of Study:

GO1070     JROTC

**31333**     **Hospitality and Tourism.** Activities that prepare students for careers in pathways that relate to families and human needs such as restaurant and food/beverage services, lodging, travel and tourism, recreation, amusement and attractions. Includes the following WVDE CTE approved Programs of Study:

HO1010     Pro-Start Restaurant Management  
HO1015     Baking and Pastry  
HO1210     Hospitality and Tourism

**31334**     **Human Services.** Activities that prepare students for careers in pathways that relate to families and human needs such as counseling and mental health services, family and community services, personal care, and consumer services. Includes the following WVDE CTE approved Programs of Study:

HU1000     Early Childhood Education  
HU1015     Prevention Support Specialist  
HU1015     Virtual Prevention Support Specialist (Discontinued)  
HU1016     Virtual Wellness Coaching (Discontinued)  
HU1025     Social Services Assistant  
HU1080     Rehabilitation Specialist (Discontinued)  
HU2050     Barbering Apprenticeship (Discontinued)  
HU2055     Nail Technology  
HU2305     Barbering  
HU2310     Hair Stylist  
HU2315     Aesthetics  
HU2320     Health and Safety Leadership (Discontinued)  
HU2320     Virtual Health and Safety Leadership (Discontinued)  
HU2321     Virtual Family Services (Discontinued)  
HU2322     Virtual Childcare (Discontinued)  
HU2323     Virtual Counseling and Mental Health (Discontinued)

**31342**     **Family and Consumer Sciences (Non Occupational).** Activities that prepare students to acquire knowledge and develop understanding, attitudes and skills relevant to personal, home, and family life.

**31343**     **Law, and Public Safety, Corrections and Security.** Activities that prepare students for careers in planning, managing, and providing legal, public safety, protective services and homeland security, including professional and technical support services. Includes the following WVDE CTE approved Programs of Study:

LA1020     Law & Public Safety  
LA1021     Virtual Criminology (Discontinued)  
LA1490     Paralegal Assistant  
LA2200     Emergency and Firefighting Management Services

---

## LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

### *PROGRAM/FUNCTION CODES*

---

- 31344**     ***Manufacturing.*** Activities that prepare students for careers in planning, managing and performing the processing of materials into intermediate or final products and related professional and technical support activities such as production planning and control, maintenance and manufacturing/process engineering. Includes the following WVDE CTE approved Programs of Study:
- MA1630     Robotics
  - MA1780     Electronics Technician
  - MA1870     Industrial Equipment Maintenance
  - MA1900     Machine Tool Technology
  - MA1980     Welding
  - MA2110     Metals Technology (Discontinued)
  - MA2120     Millwork and Cabinetmaking
  - MA2235     Advanced Manufacturing (Advanced Career)
- 31345**     ***Science, Technology, Engineering and Mathematics.*** Activities that prepare students for careers in planning, managing, and providing scientific research and professional and technical services (e.g., physical science, social science, engineering) including laboratory and testing services, and research and development services. Includes the following WVDE CTE approved Programs of Study:
- ST1790     STEM (Discontinued)
  - ST2175     Energy, Power and Engineered Systems (Advanced Career)
  - ST2200     Aerospace Engineering (Advanced Career)
  - ST2205     Innovations in Science and Technology (Advanced Career)
  - ST2225     Clean Energy (Advanced Career)
  - ST2460     Pre-Engineering - Project Lead the Way
- 31346**     ***Transportation, Distribution, and Logistics.*** Activities that prepare students for careers in the planning, management, and movement of people, materials, and goods by road, pipeline, air, rail and water and related professional and technical support services such as transportation infrastructure planning and management, logistics services, mobile equipment and facility maintenance. Includes the following WVDE CTE approved Programs of Study:
- TR1620     Automotive Technology
  - TR1625     Transportation Technology (Discontinued)
  - TR1670     Collision Repair Technology
  - TR1740     Diesel Equipment Technology
  - TR1960     Power Equipment Systems
  - TR2215     Global Logistics and Supply Chain Management (Advanced Career)
- 31351**     ***Technology Education (Non-Occupational).*** Activities that develop a student's understanding about all aspects of industry and technology. These include experimenting, designing, constructing, and evaluating; using tools, machines, materials; and using processes which may help individuals make informed and meaningful occupational choices, or may prepare them to enter advanced trade and industrial or technical education programs.
- 31361**     ***Business, Management and Administration.*** Activities that prepare students for careers in planning, organizing, directing and evaluating business functions essential to efficient and productive business operations. Includes the following WVDE CTE
-

# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## *PROGRAM/FUNCTION CODES*

---

approved Programs of Study:

BM0510 Career and Work Skills Training (CWST)  
BM1410 Accounting and Finance  
BM1410 Virtual Accounting (Discontinued)  
BM1465 Management and Administrative Support  
BM1465 Virtual Management and Administrative Support

**31362** ***Finance.*** Activities that prepare students for careers in planning and related services for financial and investment planning, banking, insurance, and business financial management. Includes the following WVDE CTE approved Program of Study:

FI1430 Business Finance (Discontinued)

**31371** ***Information Technology.*** Activities that prepare students for careers related to the design, development, support and management of hardware, software, multimedia and systems integration services. Includes the following WVDE CTE approved Programs of Study:

IT1442 Coding, App and Game Design  
IT1445 Virtual Simulation and Game Development  
IT1450 Information Management/Microsoft Computer Applications Specialist  
IT1640 CISCO Networking Academies  
IT1680 Computer Systems Repair Technology  
IT2210 Informatics (Advanced Career)  
IT2215 Computer Science (Project Lead the Way)

**31381** ***Architecture and Construction.*** Activities that prepare students for careers in designing, planning, managing, building and maintaining the built environment. Includes the following WVDE CTE approved Programs of Study:

AR1600 HVAC Technician  
AR1720 Computer Aided Drafting and Design  
AR1760 Electrical Technician  
AR1800 Building Maintenance and Operations  
AR1820 Carpentry  
AR1910 Masonry  
AR2140 Plumbing

**31391** ***Other.*** Other activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.

*WV Specific Career.* Activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area. Includes the following WVDE CTE approved Programs of Study:

WV5502 Individual Work and Readiness Certificate (IWRC)  
WV5501 Career Integrated Experiential Learning (CIEL)

---



# LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

## PROGRAM/FUNCTION CODES

---

### 4 - Other Instructional Education Programs:

- 41411**     ***Bilingual-English for Speakers of Other Languages (ESOL).*** Activities for students from homes where the English language is not the primary language spoken.
- 41419**     ***Other Instructional Education Programs – Extended Day/Year.*** Instruction activities dealing directly with the interaction between teachers and other students, provided during an extended day or year, including summer school.
- 41421**     ***Alternative (and At Risk) Education Programs.*** Activities for students assigned to alternative campuses, centers, or classrooms designed to provide improved behavior modification and/or an enhanced learning experience. Typically, alternative education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting.
- 41431**     ***Out-of-School Environment.*** Activities dealing with the interaction between teachers and students who are in any instructional program, including regular, CTE, or other programs, in a location other than a school classroom, such as a home or hospital. These types of expenditures for students in the special education program should be coded to Program/Function Code 21291.
- 41471**     ***Gifted.*** Direct and/or indirect services provided to students with behavior that reflects an interaction among three basic clusters of human traits: above average general and/or specific abilities, high levels of task commitment, and high levels of creativity.

### 5 - Non-Public Schools Education Programs:

- 51510**     ***Instruction – K-12 – Multi-Categorical.*** Direct and/or indirect special education services provided to a mixed group of students enrolled in a non-public school located in the school district with the following disabilities: emotional/behavior disorders, mental impairment and specific learning disabilities.
- 51511**     ***Instruction – K-12.*** Instruction activities dealing directly with the interaction between teachers and K12 students provided for in a non-public school classroom.
- 51521**     ***Instruction – Pre-Kindergarten.*** Instruction activities dealing directly with the interaction between teachers and pre-kindergarten students provided for in a non-public school classroom.

### 6 - Adult/Continuing Education Programs:

- 61611**     ***Agriculture, Food and Natural Resources.*** Activities that prepare students for careers in the production, processing, marketing, distribution, financing, and development of agricultural commodities and resources including food, fiber, wood products, natural resources, horticulture, and other plant and animal products/resources. Includes the following WVDE CTE approved Programs of Study:
- AG0110     Power, Structural and Technical Systems
  - AG0120     Agribusiness systems
  - AG0130     Forestry Industry
  - AG0170     Natural Resources Management
  - AG0210     Plant Systems

## LOCAL EDUCATIONAL AGENCIES CHART OF ACCOUNTS

### *PROGRAM/FUNCTION CODES*

AG0214 Turf and Landscape Systems  
 AG0215 CASE Plant Science  
 AG0220 Animal Systems  
 AG0221 CASE Animal Science  
 AG0222 Virtual Animal Science  
 AG0223 Pet Grooming  
 AG0224 Taxidermy  
 AG0230 Animal Processing  
 AG2185 Chemical Energy and Mechanical Technologies  
 AG2190 Environmental Technology and Management

**61612** ***Arts, A/V Technology and Communication.*** Activities that prepare students for careers in designing, producing, exhibiting, performing, writing, and publishing multimedia content including visual and performing arts and design, journalism, and entertainment services. Includes the following WVDE CTE approved Programs of Study:

AV1680 Broadcasting Technology  
 AV1682 Broadcast Journalism  
 AV1684 Multimedia Publishing  
 AV1830 Graphic Communications  
 AV1850 Graphic Design

**61613** ***Education and Training.*** Activities that prepare students for careers in planning, managing and providing education and training services, and related learning support services such as administration, teaching/training, administrative support, and professional support services. Includes the following WVDE CTE approved Program of Study:

ED1300 Careers in Education

**61621** ***Marketing Sales and Service.*** Activities that prepare students for careers in the planning, managing, and performing marketing activities to reach organizational objectives such as brand management, professional sales, merchandising, marketing communications and market research. Includes the following WVDE CTE approved Program of Study:

MK0420 Marketing Management

**61631** ***Health Science.*** Activities that prepare students for careers in the planning, managing, and providing therapeutic services, diagnostic services, health informatics, support services, and biotechnology research and development. Includes the following WVDE CTE approved Programs of Study:

HE0715 Allied Health  
 HE0718 Diagnostic Services  
 HE0723 Therapeutic Services  
 HE0728 Support Services  
 HE0728 Virtual Support Services  
 HE0742 Health Informatics-Pilot  
 HE0780 Biomedical Science (PLTW)  
 HE1095 Personal Fitness and Wellness Training  
 HE1095 Virtual Personal Fitness and Wellness Training

**LOCAL EDUCATIONAL AGENCIES  
CHART OF ACCOUNTS**

***PROGRAM/FUNCTION CODES***

---

	HE1215	Food Science and Nutrition
	HE2220	Health Informatics (Advanced Career)
<b>61632</b>	<b><i>Government and Public Administration.</i></b> Activities that prepare students for careers in planning and executing government functions at the local, state and federal levels, including governance, national security, foreign service, planning, revenue and taxation, and regulations.	
<b>61633</b>	<b><i>Hospitality and Tourism.</i></b> Activities that prepare students for careers in pathways that relate to families and human needs such as restaurant and food/beverage services, lodging, travel and tourism, recreation, amusement and attractions. Includes the following WVDE CTE approved Programs of Study:	
	HO1010	Pro-Start Restaurant Management
	HO1015	Baking and Pastry
	HO1210	Hospitality and Tourism
<b>61634</b>	<b><i>Human Services.</i></b> Activities that prepare students for careers in pathways that relate to families and human needs such as counseling and mental health services, family and community services, personal care, and consumer services. Includes the following WVDE CTE approved Programs of Study:	
	HU1000	Early Childhood Education
	HU1015	Prevention Support Specialist
	HU1015	Virtual Prevention Support Specialist
	HU1016	Virtual Wellness Coaching
	HU1025	Social Services Assistant
	HU1080	Rehabilitation Specialist
	HU2050	Barbering Apprenticeship
	HU2055	Nail Technician
	HU2305	Barbering
	HU2310	Hair Stylist
	HU2315	Aesthetics
	HU2320	Health and Safety Leadership
	HU2320	Virtual Health and Safety Leadership
	HU2321	Virtual Family Services
	HU2322	Virtual Childcare
	HU2323	Virtual Counseling and Mental Health
<b>61642</b>	<b><i>Family and Consumer Sciences (Non Occupational)</i></b> Activities that prepare students to acquire knowledge and develop understanding, attitudes and skills relevant to personal, home, and family life.	
<b>61643</b>	<b><i>Law, and Public Safety, Corrections and Security.</i></b> Activities that prepare students for careers in planning, managing, and providing legal, public safety, protective services and homeland security, including professional and technical support services. Includes the following WVDE CTE approved Programs of Study:	
	LA1020	Law & Public Safety
	LA1021	Virtual Criminology
	LA1490	Paralegal Assistant
	LA2200	Emergency and Firefighting Management Services

---



**LOCAL EDUCATIONAL AGENCIES  
CHART OF ACCOUNTS**

***PROGRAM/FUNCTION CODES***

---

- 61644**     ***Manufacturing.*** Activities that prepare students for careers in planning, managing and performing the processing of materials into intermediate or final products and related professional and technical support activities such as production planning and control, maintenance and manufacturing/process engineering. Includes the following WVDE CTE approved Programs of Study:
- MA1630     Robotics
  - MA1780     Electronics Technician
  - MA1870     Industrial Equipment Maintenance
  - MA1900     Machine Tool Technology
  - MA1980     Welding
  - MA2110     Metals Technology
  - MA2120     Millwork and Cabinetmaking
  - MA2235     Advanced Manufacturing (Advanced Career)
- 61645**     ***Science, Technology, Engineering and Mathematics*** Activities that prepare students for careers in planning, managing, and providing scientific research and professional and technical services (e.g., physical science, social science, engineering) including laboratory and testing services, and research and development services. Includes the following WVDE CTE approved Programs of Study:
- ST1790     STEM
  - ST2175     Energy, Power and Engineered Systems (Advanced Career)
  - ST2200     Aerospace Engineering (Advanced Career)
  - ST2205     Innovations in Science and Technology (Advanced Career)
  - ST2225     Clean Energy (Advanced Career)
  - ST2460     Pre-Engineering - Project Lead the Way
- 61646**     ***Transportation, Distribution, and Logistics.*** Activities that prepare students for careers in the planning, management, and movement of people, materials, and goods by road, pipeline, air, rail and water and related professional and technical support services such as transportation infrastructure planning and management, logistics services, mobile equipment and facility maintenance. Includes the following WVDE CTE approved Programs of Study:
- TR1620     Automotive Technology
  - TR1625     Transportation Technology
  - TR1670     Collision Repair Technology
  - TR1740     Diesel Equipment Technology
  - TR1920     Materials Distribution
  - TR1960     Power Equipment Systems
  - TR2215     Global Logistics and Supply Chain Management (Advanced Career)
- 61651**     ***Technology Education (Non-Occupational).*** Activities that develop a student's understanding about all aspects of industry and technology. These include experimenting, designing, constructing, and evaluating; using tools, machines, materials; and using processes which may help individuals make informed and meaningful occupational choices, or may prepare them to enter advanced trade and industrial or technical education programs.
-

**LOCAL EDUCATIONAL AGENCIES  
CHART OF ACCOUNTS**

***PROGRAM/FUNCTION CODES***

---

**61661**     ***Business, Management and Administration.*** Activities that prepare students for careers in planning, organizing, directing and evaluating business functions essential to efficient and productive business operations. Includes the following WVDE CTE approved Programs of Study:

BM0510    Career and Work Skills Training (CWST)  
BM1410    Accounting  
BM1410    Virtual Accounting  
BM1465    Management and Administrative Support  
BM1465    Virtual Management and Administrative Support

**61662**     ***Finance.*** Activities that prepare students for careers in planning and related services for financial and investment planning, banking, insurance, and business financial management. Includes the following WVDE CTE approved Program of Study:

FI1430     Business Finance

**61671**     ***Information Technology.*** Activities that prepare students for careers related to the design, development, support and management of hardware, software, multimedia and systems integration services. Includes the following WVDE CTE approved Programs of Study:

IT1442     Coding, App and Game Design  
IT1445     Virtual Simulation and Game Development  
IT1450     Information Management/Microsoft Computer Applications Specialist  
IT1640     CISCO Networking Academies  
IT1680     Computer Systems Repair Technology  
IT2210     Informatics (Advanced Career)  
IT2215     Computer Science (Project Lead the Way)

**61681**     ***Architecture and Construction.*** Activities that prepare students for careers in designing, planning, managing, building and maintaining the built environment. Includes the following WVDE CTE approved Programs of Study:

AR1600     HVAC Technician  
AR1720     Drafting  
AR1760     Electrical Technician  
AR1800     Building Maintenance and Operations  
AR1820     Carpentry  
AR1910     Masonry  
AR2140     Plumbing

**61691**     ***Other.*** Other activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.

**8 - Community Service Programs:**

**81811**     ***Instruction – K-12.*** Instruction includes the activities dealing directly with the interaction between teachers and K12 students provided for in a school classroom.