

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.
- 21271** **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.
- 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 Concentrations:

ET2180	Mining Extraction
SN2185	Oil and Gas Extraction and Distribution
HU1700	Parks & Recreation
SN0100	Agriculture Prep
SN0110	Power, Structural & Technical Systems
SN0120	Agribusiness Systems
SN0130	Forest Industry
SN0170	Natural Resources Management
SN0210	Plant Systems
SN0214	Turf & Landscape Systems

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SN0220 Animal Systems
SN0230 Animal Processing

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 Concentrations:

ET2100 Interior Design
FH1469 Radio Broadcasting
FH1680 Broadcasting Technology
FH1830 Graphic Communications
FH1850 Graphic Design
FH2010 Performing Arts
FH2015 Visual Arts
HU0970 Applied 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 Concentrations:

HU1300 Careers in Education+C33

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 Concentrations:

BM0420 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 Concentrations:

HE0715 Allied Health Sciences
HE0718 Diagnostic Services
HE0723 Therapeutic Services
HE0728 Support Services
HE0740 Health Informatics
HE0780 Biotechnology Research and Development
HU1095 Personal Fitness & Wellness Training
HU1215 Food Science and Nutrition
SN0225 Animal Systems - Vet Science

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SN0226 Veterinary Technology

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 Concentrations:

HU1070 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 Concentrations:

HU1010 Pro-Start Restaurant Management
 HU1200 Lodging Management Program
 HU1205 Event Planning & Design
 HU1210 Travel & Tourism Management
 HU1213 Hospitality Skills Certification
 HU1218 Hospitality Entrepreneurship

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 Concentrations:

HU1000 Early Childhood Education
 HU1015 Prevention Support Services
 HU1025 Social Services Assistant
 HU1080 Direct Support Professional (DSP)
 HU1090 Personal Organizer
 HU1730 Cosmetology
 HU2320 Health and Safety Leadership
 HU2055 Nail Technology

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. Includes the following WVDE CTE approved Concentrations:

HU0900 Family and Consumer Sciences Non-Occupational

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 Concentrations:

HU1020 Law & Public Safety
 HU2200 Emergency and Firefighting Management Services
 HU2300 Industrial Fire Safety

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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 Concentrations:

ET1630	Robotics
ET1730	Manufacturing Technology
ET1780	Electronics Technician
ET1810	Hydraulic & Pneumatic Troubleshooting
ET1870	Industrial Equipment Maintenance
ET1880	Industrial Technology
ET1895	Industrial Electrical Control Systems
ET1900	Machine Tool Technology
ET1980	Welding
ET2030	Computer Integrated Manufacturing
ET2110	Metal Technology
ET2120	Millwork and Cabinetmaking

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 Concentrations:

ET1790	STEM
ET2175	Energy, Power and Engineered Systems
ET2460	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 Concentrations:

ET1620	Automotive Technology
ET1625	Transportation Technology
ET1670	Collision Repair Technology
ET1740	Diesel Equipment Technology
ET1920	Materials Distribution and Warehousing
ET1960	Power Equipment Systems

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. Includes the following WVDE CTE approved Concentrations:

ET2400	Technology Education Non Occupational
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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 approved Concentrations:

BM0510	Career and Work Skills Training
BM1400	Business Prep
BM1410	Accounting
BM1430	Business Finance
BM1465	Administrative Support
BM1479	General Management
BM1495	Entrepreneurship
BM1500	High School of Business

31362 ***Finance.*** Activities that prepare students for careers in planning and related services for financial and investment planning, banking, insurance, and business financial management.

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 Concentrations:

BM1440	Microsoft Computer Application Specialist
BM1445	Simulation and Game Development
BM1450	Information Management
BM1480	Certified Internet Webmaster
BM1930	Oracle
ET1640	Cisco Networking Academies
ET1680	Computer Systems Repair Technology

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 Concentrations:

ET1600	HVAC Technician
ET1720	Drafting
ET1760	Electrical Technician
ET1800	Building Maintenance and Operation
ET1820	Carpentry
ET1910	Masonry
ET2140	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.

HU2330 Option Pathway

4 - Other Instructional Education Programs:

41411 ***Bilingual-English for Speakers of Other Languages (ESOL).*** Activities for students

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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, vocational, 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.

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 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 Concentrations:

- ET2180 Mining Extraction
- SN2185 Oil and Gas Extraction and Distribution
- HU1700 Parks & Recreation
- SN0100 Agriculture Prep
- SN0110 Power, Structural & Technical Systems
- SN0120 Agribusiness Systems
- SN0130 Forest Industry
- SN0170 Natural Resources Management
- SN0210 Plant Systems
- SN0214 Turf & Landscape Systems
- SN0220 Animal Systems

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SN0230 Animal Processing

61612 **Arts, AV 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 Concentrations:

ET2100 Interior Design
 FH1469 Radio Broadcasting
 FH1680 Broadcasting Technology
 FH1830 Graphic Communications
 FH1850 Graphic Design
 FH2010 Performing Arts
 FH2015 Visual Arts
 HU0970 Applied 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 Concentrations:

HU1300 Careers in Education+C33

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 Concentrations:

BM0420 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 Concentrations:

BM1485 Medical Office
 HE0700 Dental Assisting
 HE0715 Allied Health Sciences
 HE0718 Diagnostic Services
 HE0723 Therapeutic Services
 HE0728 Support Services
 HE0730 Medical Assistant
 HE0740 Health Informatics
 HE0761 Certified Nursing Assistant
 HE0764 Dental Laboratory Technology
 HE0768 Medical Transcription and Information Specialist
 HE0770 Pharmacy Technician
 HE0773 Phlebotomy Technician
 HE0776 Licensed Practical Nursing
 HE0779 Respiratory Therapy Technician

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HE0780 Biotechnology Research and Development
 HE0782 Surgical Technician
 HE0795 Massage Therapy
 HE0810 ECG Technician
 HU1095 Personal Fitness & Wellness Training
 HU1215 Food Science and Nutrition
 SN0225 Animal Systems - Vet Science
 SN0226 Veterinary Technology

61632 **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.

61633 **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 Concentrations:

HU1010 Pro-Start Restaurant Management
 HU1200 Lodging Management Program
 HU1205 Event Planning & Design
 HU1210 Travel & Tourism Management
 HU1213 Hospitality Skills Certification
 HU1218 Hospitality Entrepreneurship
 HU2050 Culinary Arts

61634 **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 Concentrations:

HU1000 Early Childhood Education
 HU1015 Prevention Support Services
 HU1025 Social Services Assistant
 HU1080 Direct Support Professional (DSP)
 HU1090 Personal Organizer
 HU1730 Cosmetology
 HU2055 Nail Technician
 HU2320 Health and Safety Leadership

61642 **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.

61643 **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 Concentrations:

BM1483 Legal Office
 HU1020 Law & Public Safety

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HU2200 Emergency and Firefighting Management Services
 HU2300 Industrial Fire Safety

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 Concentrations:

ET1630 Robotics
 ET1730 Manufacturing Technology
 ET1780 Electronics Technician
 ET1810 Hydraulic & Pneumatic Troubleshooting
 ET1870 Industrial Equipment Maintenance
 ET1880 Industrial Technology
 ET1895 Industrial Electrical Control Systems
 ET1900 Machine Tool Technology
 ET1980 Welding
 ET2030 Computer Integrated Manufacturing
 ET2060 Electro Mechanical Technology
 ET2110 Metal Technology
 ET2120 Millwork and Cabinetmaking
 ET2165 Cabling Technology (C-Tech)

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 Concentrations:

ET1790 STEM
 ET2175 Energy, Power and Engineered Systems

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 Concentrations:

ET1620 Automotive Technology
 ET1625 Transportation Technology
 ET1670 Collision Repair Technology
 ET1740 Diesel Equipment Technology
 ET1920 Materials Distribution and Warehousing
 ET1960 Power Equipment Systems
 ET2170 Truck Driving

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

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occupational choices, or may prepare them to enter advanced trade and industrial or technical education programs. Includes the following WVDE CTE approved Concentrations:

BM1400 Business Prep
 BM1410 Accounting
 BM1430 Business Finance
 BM1465 Administrative Support
 BM1479 General Management
 BM1481 Accounting
 BM1482 Administrative & Business Support
 BM1495 Entrepreneurship

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 Concentrations:

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 Concentrations:

BM1440 Microsoft Computer Application Specialist
 BM1445 Simulation and Game Development
 BM1450 Information Management
 BM1480 Certified Internet Webmaster
 BM1930 Oracle
 ET1640 Cisco Networking Academies
 ET1680 Computer Systems Repair Technology

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 Concentrations:

ET1600 HVAC Technician
 ET1720 Drafting
 ET1760 Electrical Technician
 ET1800 Building Maintenance and Operation
 ET1820 Carpentry
 ET1910 Masonry
 ET2130 Heavy Equipment Operation and Preventive Maintenance
 ET2140 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.

81821 *Instruction – Pre-Kindergarten.* Instruction includes the activities dealing directly with