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# *Cost Center Code Report*

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*Cost Center Code 010*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span of PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 020*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span of PK - 8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 030*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK - 8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 040*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK - 8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 050*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 060*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 070*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 080*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 090*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 100*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 110*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 120*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 130*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 140*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 150*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 160*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 170*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 180*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 190*

<i>Title</i>	<i>Description</i>
Elementary	Cost center codes 010 through 199 should be utilized to account for costs of individual elementary (grade span PK-8) school buildings within a school administrative unit. Each elementary school building should be assigned a unique cost center number within this range.

*Cost Center Code 300*

<i>Title</i>	<i>Description</i>
Secondary	Cost center codes 300 through 389 should be utilized to account for individual secondary (grades 9-12) school buildings within a school administrative unit. If a school unit has more than one secondary school building to house grades 9-12, a unique number within this range should be assigned to each school. Carter and Technical schools should not be coded to this cost center, but to 39.

*Cost Center Code*    310

<i>Title</i>	<i>Description</i>
Secondary	Cost center codes 300 through 389 should be utilized to account for individual secondary (grades 9-12) school buildings within a school administrative unit. If a school unit has more than one secondary school building to house grades 9-12, a unique number within this range should be assigned to each school. Carter and Technical schools should not be coded to this cost center, but to 39.

*Cost Center Code*    320

<i>Title</i>	<i>Description</i>
Secondary	Cost center codes 300 through 389 should be utilized to account for individual secondary (grades 9-12) school buildings within a school administrative unit. If a school unit has more than one secondary school building to house grades 9-12, a unique number within this range should be assigned to each school. Carter and Technical schools should not be coded to this cost center, but to 39.

*Cost Center Code*    330

<i>Title</i>	<i>Description</i>
Secondary	Cost center codes 300 through 389 should be utilized to account for individual secondary (grades 9-12) school buildings within a school administrative unit. If a school unit has more than one secondary school building to house grades 9-12, a unique number within this range should be assigned to each school. Carter and Technical schools should not be coded to this cost center, but to 39.

*Cost Center Code*    340

<i>Title</i>	<i>Description</i>
Secondary	Cost center codes 300 through 389 should be utilized to account for individual secondary (grades 9-12) school buildings within a school administrative unit. If a school unit has more than one secondary school building to house grades 9-12, a unique number within this range should be assigned to each school. Carter and Technical schools should not be coded to this cost center, but to 39.

*Cost Center Code*    350

<i>Title</i>	<i>Description</i>
Secondary	Cost center codes 300 through 389 should be utilized to account for individual secondary (grades 9-12) school buildings within a school administrative unit. If a school unit has more than one secondary school building to house grades 9-12, a unique number within this range should be assigned to each school. Carter and Technical schools should not be coded to this cost center, but to 39.

*Cost Center Code*    360

<i>Title</i>	<i>Description</i>
Secondary	Cost center codes 300 through 389 should be utilized to account for individual secondary (grades 9-12) school buildings within a school administrative unit. If a school unit has more than one secondary school building to house grades 9-12, a unique number within this range should be assigned to each school. Carter and Technical schools should not be coded to this cost center, but to 39.

*Cost Center Code* 370

<i>Title</i>	<i>Description</i>
Secondary	Cost center codes 300 through 389 should be utilized to account for individual secondary (grades 9-12) school buildings within a school administrative unit. If a school unit has more than one secondary school building to house grades 9-12, a unique number within this range should be assigned to each school. Carter and Technical schools should not be coded to this cost center, but to 39.

*Cost Center Code* 380

<i>Title</i>	<i>Description</i>
Secondary	Cost center codes 300 through 389 should be utilized to account for individual secondary (grades 9-12) school buildings within a school administrative unit. If a school unit has more than one secondary school building to house grades 9-12, a unique number within this range should be assigned to each school. Carter and Technical schools should not be coded to this cost center, but to 39.

*Cost Center Code* 390

<i>Title</i>	<i>Description</i>
Other Secondary	This cost center should be used to account for Career and Technical Centers that are part of secondary schools.

*Cost Center Code* 400

<i>Title</i>	<i>Description</i>
Programs for Adult/Continuing	A program for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests, or enrichment.

*Cost Center Code* 410

<i>Title</i>	<i>Description</i>
Programs for Adult/Continuing	A program for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests, or enrichment.

*Cost Center Code* 420

<i>Title</i>	<i>Description</i>
Programs for Adult/Continuing	A program for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests, or enrichment.

*Cost Center Code* 430

<i>Title</i>	<i>Description</i>
Programs for Adult/Continuing	A program for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests, or enrichment.

*Cost Center Code* 440

<i>Title</i>	<i>Description</i>
Programs for Adult/Continuing	A program for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests, or enrichment.

*Cost Center Code* 450

<i>Title</i>	<i>Description</i>
Programs for Adult/Continuing	A program for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests, or enrichment.

*Cost Center Code* 460

<i>Title</i>	<i>Description</i>
Programs for Adult/Continuing	A program for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests, or enrichment.

*Cost Center Code* 470

<i>Title</i>	<i>Description</i>
Programs for Adult/Continuing	A program for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests, or enrichment.

*Cost Center Code* 480

<i>Title</i>	<i>Description</i>
Programs for Adult/Continuing	A program for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests, or enrichment.

*Cost Center Code* 490

<i>Title</i>	<i>Description</i>
Programs for Adult/Continuing	A program for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests, or enrichment.

*Cost Center Code*     500

<i>Title</i>	<i>Description</i>
Other Educational Organizations	This cost center may be used to account for other types of educational organizations that serve students through grade 12 that are not delineated by other cost centers. An example would be a regional program that serves students from other school administrative units but is part of the school budget in which the facility that houses the program is located.

*Cost Center Code*     510

<i>Title</i>	<i>Description</i>
Other Educational Organizations	This cost center may be used to account for other types of educational organizations that serve students through grade 12 that are not delineated by other cost centers. An example would be a regional program that serves students from other school administrative units but is part of the school budget in which the facility that houses the program is located.

*Cost Center Code*     520

<i>Title</i>	<i>Description</i>
Other Educational Organizations	This cost center may be used to account for other types of educational organizations that serve students through grade 12 that are not delineated by other cost centers. An example would be a regional program that serves students from other school administrative units but is part of the school budget in which the facility that houses the program is located.

*Cost Center Code*     530

<i>Title</i>	<i>Description</i>
Other Educational Organizations	This cost center may be used to account for other types of educational organizations that serve students through grade 12 that are not delineated by other cost centers. An example would be a regional program that serves students from other school administrative units but is part of the school budget in which the facility that houses the program is located.

*Cost Center Code* 540

<i>Title</i>	<i>Description</i>
Other Educational Organizations	This cost center may be used to account for other types of educational organizations that serve students through grade 12 that are not delineated by other cost centers. An example would be a regional program that serves students from other school administrative units but is part of the school budget in which the facility that houses the program is located.

*Cost Center Code* 550

<i>Title</i>	<i>Description</i>
Other Educational Organizations	This cost center may be used to account for other types of educational organizations that serve students through grade 12 that are not delineated by other cost centers. An example would be a regional program that serves students from other school administrative units but is part of the school budget in which the facility that houses the program is located.

*Cost Center Code* 560

<i>Title</i>	<i>Description</i>
Other Educational Organizations	This cost center may be used to account for other types of educational organizations that serve students through grade 12 that are not delineated by other cost centers. An example would be a regional program that serves students from other school administrative units but is part of the school budget in which the facility that houses the program is located.

*Cost Center Code* 570

<i>Title</i>	<i>Description</i>
Other Educational Organizations	This cost center may be used to account for other types of educational organizations that serve students through grade 12 that are not delineated by other cost centers. An example would be a regional program that serves students from other school administrative units but is part of the school budget in which the facility that houses the program is located.

*Cost Center Code*     580

<i>Title</i>	<i>Description</i>
Other Educational Organizations	This cost center may be used to account for other types of educational organizations that serve students through grade 12 that are not delineated by other cost centers. An example would be a regional program that serves students from other school administrative units but is part of the school budget in which the facility that houses the program is located.

*Cost Center Code*     590

<i>Title</i>	<i>Description</i>
Other Educational Organizations	This cost center may be used to account for other types of educational organizations that serve students through grade 12 that are not delineated by other cost centers. An example would be a regional program that serves students from other school administrative units but is part of the school budget in which the facility that houses the program is located.

*Cost Center Code*     900

<i>Title</i>	<i>Description</i>
System-wide Cost	Transactions coded to this cost center represent costs that are not directly attributable to a school building or grade span and would be incurred regardless of how many school organizations are within a school administrative unit. Costs to be coded here are: System Administration (includes Office of the Superintendent), Student Transportation, Building Maintenance, Curriculum Coordination, Student Health Services, Student Assessment, Food Service, Community Service Programs, Special Education Support Services, New Facilities Construction and Debt Service

*Cost Center Code*     950

<i>Title</i>	<i>Description</i>
K-8 Grade Span Costs	Program transactions coded to this cost center represent costs that are not directly attributable to an individual elementary school building but are shared among all elementary schools in a school administrative unit. Programs to be coded to this cost center are: English as a Second Language, Summer School, Alternative Education, Community Service Programs, No Public School Programs, Co and Extra Curricular Programs and Special Education Programs.

*Cost Center Code*     990

<i>Title</i>	<i>Description</i>
9-12 Grade Span Costs	Program transactions coded to this cost center represent costs that are not directly attributable to an individual secondary school organization but are shared among all secondary school organizations within a school administrative unit. Programs to be coded to this cost center are: English as a Second Language, Summer School, Alternative Education, Community Service Programs, No Public School Programs, Co and Extra Curricular Programs, and Special Education Programs.