
Cost Center Report

Cost Center 01-19

<i>Title</i>	<i>Description</i>
Elementary	A school organization classified as elementary by state and local practice and composed of any grade span from prekindergarten (including 4 year old programs) through eighth grade. Cost center codes 1 through 19 should be utilized to account for costs of individual elementary schools within a school administrative unit. Each elementary school should be assigned a unique cost center number within this range.

Cost Center 30-38

<i>Title</i>	<i>Description</i>
Secondary	A school organization comprising any span of grades beginning with the next grade following an elementary or middle school and ending with or below grade 12; under Maine Education Statute, this configuration is grades 9 through 12. Cost center codes 30 through 38 should be utilized to account for individual secondary schools within a school administrative unit. If a school unit has more than one secondary school, a unique number within this range should be assigned to each school. Career and Technical schools should not be coded to this cost center, but to 39.

Cost Center 39

<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 40-49

<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 50-59

<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 90

<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 organization 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 95

<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 organization 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, and Special Education Programs.

Cost Center 99

<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, and Special Education Programs.