

**CAREER AND TECHNICAL EDUCATION (CTE)
CODING GUIDANCE
FISCAL YEAR 2019**

REPORTING EXPENDITURES AT AREA CAREER CENTERS

Reporting Expenditures at Area Career Centers (1100 Building Number)

LEAs may only report expenditures to DESE for buildings in which student data is submitted in the MOSIS/Data Collection systems. Because student enrollment and attendance are not reported under area career centers, the 1100 building number may not be used as a location code when reporting expenditures to DESE. Here are options an LEA could follow for expenditures at an area career center:

LEAs with an Area Career Center and one High School

- 1) The LEA would use the building number for the high school (i.e. 1050) as the location code when coding the CTE expenditures at the area career center. However, the LEA would use an extension on one of the codes or use any other discretionary fields in their accounting software to identify the CTE expenditures at the area career center.

- 2) The LEA would use the 1100 building number as the location code to identify the CTE expenditures at the area career center. However, at the end of the year, the LEA would have to change the 1100 building number to the code for the high school (i.e. 1050). When reporting the expenditures on the ASBR, the LEA would have to convert the amounts incurred at the area career center to the amounts reported under the high school. Thus, all of the CTE expenditures at the area career center originally coded to the 1100 building number would be reported to DESE under the building location code for the high school (i.e. 1050).

LEAs with an Area Career Center and multiple High Schools

- 1) The LEA would need to determine a method to prorate the expenditures to each high school building (i.e. student enrollment). Then, the LEA would prorate all of the CTE expenditures at the area career center to each high school based on the predetermined methodology. The LEA would use the building numbers for the high schools (i.e. 1050, 1075, 1080, 1085) as the location code when coding the CTE expenditures at the area career center. However, the LEA would use an extension on one of the codes or use any other discretionary fields in their accounting software to identify the CTE expenditures at the area career center.

- 2) The LEA would use the 1100 building number as the location code to identify the CTE expenditures at the area career center. However, at the end of the year, the LEA would have to change the 1100 building number to the code for the high schools (i.e. 1050, 1075, 1080, 1085). When reporting the expenditures on the ASBR, the LEA would have to convert the amounts incurred at the area career center to the amounts reported under the high schools. The LEA must allocate the costs incurred at the area career center to the high schools. The LEA would need to determine a method to prorate the expenditures to each high school building (i.e. student enrollment). Then, the LEA would prorate all of the CTE expenditures at the area career center to each high school based on the predetermined methodology. Thus, all of the CTE expenditures at the area career center originally coded to the 1100 building number would be reported to DESE under the applicable building location code for the high schools (i.e. 1050, 1075, 1080, 1085).