

PROGRAM COST REPORT

Florida School Finance Officers Association Conference

June 17, 2009

CHANGES FOR 2008-09 & 2009-10

- **Separate Special Revenue Funds reports for ARRA**
 - **State Fiscal Stabilization**
 - **Targeted Grants**
 - **Other Stimulus Grants**
- **Software modifications to be installed by districts**

FLORIDA STATUTES

- **Cost accounting and reporting for school districts (Section 1010.20)**
- **Educational funding accountability (Section 1010.215)**
- **Equity in school level funding (Section 1011.69)**
- **Indirect cost assignment (Section 1010.21)**

Cost accounting and reporting for school districts (Section 1010.20)

- **Each school district shall account for expenditures of all state, local, and federal funds on a school-by-school and a district basis**
- **Each district shall report on a school-by-school and on an aggregate district basis expenditures for each program funded**
- **Red Book Chapter 5 implements**

CHAPTER FIVE

Program Cost Accounting and Reporting

- **Current K-12 Programs**
 - 101 K-3 Basic
 - 102 4-8 Basic
 - 103 9-12 Basic

 - 111 PK-3 Basic with ESE Services
 - 112 4-8 Basic with ESE Services
 - 113 9-12 Basic with ESE Services

 - 130 ESOL

 - 254 Exceptional Student Level 4
 - 255 Exceptional Student Level 5
 - 300 Vocational (Career) 9-12

CHAPTER FIVE

Program Cost Accounting and Reporting

Current Adult (WDIS) Programs

- **Continuing Workforce Ed.**
 - 341 Continuing Workforce Education
- **Post Sec. Adult Voc. Certificate**
 - 351 Agriscience and Natural Resources
 - 352 Business Education
 - 353 Family and Consumer Science
 - 354 Health Science
 - 355 Industrial
 - 356 Marketing (Distributive)
 - 357 Public Service
 - 359 Other CTE
- **Applied Technical Diploma**
 - 364 Health Science
- **Apprenticeship**
 - 371 Classroom Instruction (RTI)
 - 372 On-The-Job Training (OJT)
- **Adult General Ed. Programs**
 - 401 Literacy/Adult Basic Education (ABE)
 - 402 Adult High School (Adult Secondary)
 - 403 GED Preparatory
 - 404 ESOL
 - 405 Voc. Prep. Instruction
 - 409 Other Adult Gen. Ed.

WHAT IS Program Cost Accounting?

Red Book—Chapter V

- Identification of *direct costs* by program
- Attribution of *indirect costs* to programs

HOW?

Primarily with data from:

- **DISTRICT FINANCIAL RECORDS**
 - **General Fund expenditures**
 - **Special Revenue Fund expenditures**
 - **Payroll data for teachers**
- **SURVEYS OF STUDENT/TEACHER DATA**

DIRECT / INDIRECT COSTS

- **Direct Costs are Red Book Functions 5100 - 5400**
 - **Teacher salaries**
 - **Other classroom costs**
- **Indirect costs (functions 6100-8200) are attributed to programs based on factors of:**
 - **Staff (teachers) by program**
 - **Space used by program**

Direct Costs

- **Functions 5100 - 5400**
- **Instructional Salaries and Benefits—
Teachers, Aides, Substitutes**
- **Instructional materials and supplies**
- **Purchased services**
- **Capital outlay**

Phase I

- **SATSY**

SATSY

Salary and Attribution Base System (SATSY) uses data from district's student surveys and payroll data to identify teachers with programs.

Teacher Assignments Critical to Program Costing

Illustration:

First Grade Teacher

20 Basic Students

5 Basic/ESE

Calculation:

Program 101

.80 of salary

.80 Staff factor

.80 of space used by teacher

Program 111

.20 of salary

.20 Staff factor

.20 of space used by teacher

SATSY \$ CALCULATION \$

1 STAFF UNIT = 196 DAYS

98 DAYS + 98 DAYS = 196 DAYS = 1 STAFF UNIT

98 DAYS / 196 DAYS = .5

\$25,000 X .5 = \$12,500

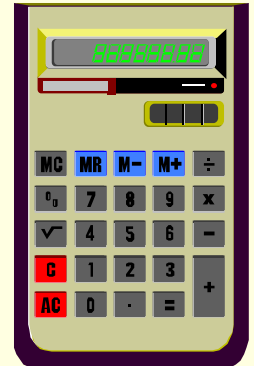
100% TIME / 5 PERIODS = .2

\$12,500 X .2 = \$2,500 (WORTH FOR EACH PERIOD)

103 = 3 PERIODS X \$2,500 = \$7,500

300 = 2 PERIODS X \$2,500 = \$5,000

TOTAL 5 PERIODS OF 1 SURVEY (98 DAYS) = \$12,500



SATSY OUTPUTS

- **Teacher salary dollars by program**
- **Indirect attribution factors by program**
 - **Staff – teachers**
 - **Space used by teacher**

SATSY

- **Teacher salary dollars by program**
- **Number of days worked**
- **Number of days in a teacher's contract**
- **Result = a staff factor**

EW014 Staff Data Edit

EW014 SSS School Post Staff DATA EDIT Date Page -1
SCH XYZ ELEM.

Last Name	First Name	MI	Teacher ID	Job Table	F	Salary	Hrly Rate	% Schl	Surv	Days	1	2	3	4
Young	John	R	123-45-678	01	00001	1	40,000		100				98	98

Assign:	S	M#	Pgm	Std	Std%	Pgm	Std	Std %	Pgm	Std	Std%	Spc	% time
	<u>2</u>	<u>1</u>	<u>101</u>	<u>15</u>	<u> </u>	<u>102</u>	<u>10</u>	<u> </u>	<u>111</u>	<u>2</u>	<u> </u>	<u>750</u>	<u>100</u>
	--	--	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>3</u>	<u>1</u>	<u>101</u>	<u>17</u>	<u> </u>	<u>102</u>	<u>5</u>	<u> </u>	<u>111</u>	<u>1</u>	<u> </u>	<u>750</u>	<u>100</u>
	--	--	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	--	--	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

EW015 Employee Profile

- **Report shows calculated staff, space, and salary for each teacher.**
- **Data shown by job number, school, fund, table, and program. (Edit message when a teacher exceeds 1.3 staff.)**
- **Useful in recognizing input errors or source data errors for teachers with multiple program assignments or serving multiple schools.**

EW015

EW015 SES School

Employee Profile

Date 8/23/02

Page -

Last Name	First Name	MI	Teacher ID	Job	SCHL	F	TABLE	PGM	STAFF	SPACE	SALARY
Doe	Jane		XXX-XX-XXXX	01	0091	1	00001	111	0.163	89	7,597
								112	0.236	128	16,000
			Teacher ID XXX-XX-XXX		Total				0.399	217	18,575
Doe	John		XXX-XX-XXXX	01	0091	1	00001	101	0.783	453	29,271
								111	0.216	124	8,088
			Teacher ID XXX-XX-XXXX		Total				0.999	577	37,359
Doe	Jim		XXX-XX-XXXX	01	0091	1	00001	101	0.293	306	8,177
								102	0.137	144	3,843
								111	0.070	74	1,981
								112	0.491	515	13,750
								255	0.009	9	252
			Teacher ID XXX-XX-XXXX		Total				1.000	1,048	28,003

EW016

School/District Summary

- **Report that displays by school the calculated staff and space factors and teacher salaries by school/program table.**
- **Generates two files; Attribution Base File (ABF) and Cost Data File (CDF).**
 - **The ABF is passed to program EW018 for the addition of FTE and editing the relationship of FTE, staff and space.**
 - **The CDF is passed to program EW044 (Form 5, Control 7XXX) for the addition of costs other than teacher salaries.**

EW016

EW016 INITIAL-001-02 *POST* SCHOOL/DISTRICT SUMMARY 09/05/02 09:42

PAGE 1

COUNTY SCHOOL BOARD

SCHL-0091 INITIAL

1 OF 1

-ATTRIBUTION FACTORS- -----DIRECT SALARIES-----

PGM	STAFF	SPACE	F-1 TABLE-00001	F-4 TABLE-00020	F-4 TABLE-00026	F-4 TABLE-00300
101	18.401	10,852	616,827		24,511	80,474
102	7.300	5,026	271,274			
BASIC EDUCATION	25.701	15,978	888,101		24,511	80,474
111	7.612	4,607	253,483	4,890	2,588	10,124
112	6.450	4,525	225,272	4,232		
255	.161	99	19,536	1,410		
ESE	14.223	9,231	483,081	10,532	2,588	10,124
SCHL 0091	39.924	25,109	1,371,182	10,532	27,099	90,598

EW018

EW018 INITIAL-001-02 ATTRIBUTION BASE EDIT 03/07/ 15:02 PAGE-1

XXXXXXXX COUNTY SCHOOL BOARD

SCHL-00XX INITIAL

1 OF 1

-ATTRIBUTION FACTORS----- FTE/STAFF

PROGRAM	FTE	STAFF	SPACE	RATIO
101 K-3 BASIC	381.00	18.401	10,852	20.7:1
102 4-8 BASIC	179.50	7.300	5,026	24.5:1
BASIC EDUCATION	560.50	25.701	15,878	21.8:1
111 ESE	92.50	7.612	4,607	10.8:1
112 ESE	54.50	6.450	4,525	8.4:1
255 ESE	1.00	.161	99	6.2:1
EXCEPTIONAL	148.00	14.22	9,231	10.4:1
SCHL 00XX	708.50	39.924	25,109	17.7:1

ERROR CORRECTION PHASE I

Errors revealed by the Attribution Base Edit report require return to the individual teacher input with rerun of subsequent reports.

Phase II

- **Tables**

PHASE II

Creation Of Attribution Tables

- **From SATSY we get Staff and Space Factors and with FTE we determine all schools and programs served.**
- **Create tables to attribute specific cost for specific programs at specific schools.**

New Required Tables

- **Table 43100 ARRA State Stabilization Funds**
- **Table 43200 ARRA Targeted Assistance Funds**
- **Table 43200 ARRA Other Funds**

EW020

School/Program Input

- **Table 00001 is created from staff, space and FTE**
- **Create new tables to map costs to specific schools and programs.**
- **Each district must design its own school/program tables; however, see Red Book Chapter 5 for probable minimum tables for a small district.**

B01. Attribute Table

EW30 Panel: ____

Type Table: 0001 Fund: 1

Table: Description

TABLE: 00001

Assign:	Schl	%Ptc	Pgm	%Ptc	Pgm	%Ptc	Pgm	%Ptc	Pgm	%Ptc
	0011	__.	101	__.	102	__.	111	__.	112	__.
	0011	__.	130	__.	254	__.	255	__.		
	0012	__.	102	__.	112	__.	130	__.	254	__.
	0012	__.	255	__.	300	__.				
	0021	__.	101	__.	102	__.	103	__.	112	__.
	0021	__.	113	__.	300	__.				

F1=Help F3=Exit F4=Prompt F5=Refresh F7=Bkwd F8=Fwd F10=Delete F12=Cancel

PHASE III

- **Costs accounted for by school – Form 5**
- **Summary of direct costs and costs accounted for at district level – Form 4A**
- **Below the Line – Other reconciling items – Form 6**
- **Charter Schools – Form 7 (Separate report transmitted for each charter)**

Direct Costs

- **Teacher salaries from SATSY**
- **Other functions 5100 – 5400 costs**

INDIRECT COSTS

Indirect costs (Functions 6100-8200) are attributed to programs based on factors of:

- **Staff (teachers) by program**
- **Space used by program**
- **FTE by program**

INDIRECT COSTS

- **Benefit all programs**
eg: **Function 7100 School Board**
- **Benefit specific programs**
eg: **Function 6300 ESE Director**
- **Functions charged for specific federal project**

Attribution Tables established in software to restrict costs to appropriate schools and programs

Attribution Factors

Staff

- **6100 – Student Personnel Services**
- **6200 – Instructional Media Services**
- **6300 – Instruction and Curriculum Development Services**
- **6400 – Instructional Staff Training Services**
- **6500 – Instruction Related Technology**
- **7100 – Board**
- **7200 – General Administration**
- **7300 – School Administration (Office of the Principal)**

Attribution Factors

Staff

- **7500 – Fiscal Services**
- **7700 – Central Services**
- **8200 – Administrative Technology Services**

Space

- **7400 – Facilities Acquisition and Construction**
- **7900 – Operation of Plant**
- **8100 – Maintenance of Plant**

Attribution Factors

FTE

- 7600 – Food Services
- 7800 – Transportation

School Level Costs and District Level Costs

- **School Level Costs - direct and indirect cost (Defined by nature of cost, not necessarily by cost center location. Example: Maintenance of schools accounted for at district location)**

- **District Level Costs**

Source: Florida State Board of Education Administrative Rules, Rule 6A-1.014, FAC

School Level Costs

- **Salaries and benefits for all school-based personnel**
- **Staff training for school-based personnel**
- **Equipment, audio-visual materials, and library books**
- **School building related insurance**
- **Educational television for instruction**
- **Other expenses of school (e.g., travel)**

School Level Costs (Continued)

- **Materials and Supplies**
- **Maintenance and utilities for school building**
- **Printing materials used at school**
- **Curriculum coordinators assigned to school**
- **School level food service costs**

District Level Costs

- **Board expense**
- **Salaries and benefits of:**
 - **Superintendent and staff**
 - **Subject matter and grade level coordinators**
 - **District level supervisors or directors of transportation, food service, maintenance and operations**

District Level Costs (Continued)

- **District support personnel**
- **Travel for district level personnel**
- **Maintenance and utilities for district level offices**
- **Bonds and general liability insurance**
- **Equipment for district level services**
- **All other costs of a district level nature**

INPUTS TO PHASE III

- **Teacher Salaries file from SATSY**
- **Other Costs (Form 4A, Form 5, and Form 6)**
- **The School/Program Tables are used to map costs to schools and programs**

P *Benefits entry for function 5000*

- **P tells system to compute percentage and apply to each program's function 5000 salaries.**
- **Complete on Form 4A with P and the dollar amount of function 5000 benefits for the table.**
- **Should be blank on Form 5.**

B04. Form 5

EW44 Panel: _____

Enter Table: 0001 Fund: 1 Schl : 0051

Ctrl	Function	Amount	Function	Amount	Function	Amount	Function	Amount
6000	6100	_____	6200	_____	6300	_____	6400	_____
6001	7300	_____	7400	_____	7600	_____	7700	_____
6002	7800	_____	7900	_____	8100	_____	8200	_____
6003	6500	_____						

	Salaries	P Benefits	Purch Srv	Mtrl Sup	Other	Capital
7000	<u>(5XXX FUNCTION)</u>					
103	_____	_____	_____	_____	_____	_____
254	_____	_____	_____	_____	_____	_____
255	_____	_____	_____	_____	_____	_____
130	_____	_____	_____	_____	_____	_____

B03. Form 4A

EW43 Panel: ____

Enter Table: 0001 Fund: 1

Ctrl	Salaries	P Benefits	Purch Srv	Mtrl Sup	Other	Capital
1000	<i>(5XXX FUNCTION)</i>					

School Indirect Costs

Ctrl	Function	Amount	Function	Amount	Function	Amount	Function	Amount
2000	6100	_____	6200	_____	6300	_____	6400	_____
2001	7300	_____	7400	_____	7600	_____	7700	_____
2002	7800	_____	7900	_____	8100	_____	8200	_____
2003	6500	_____						

District Indirect Costs

Ctrl	Function	Amount	Function	Amount	Function	Amount	Function	Amount
3000	6100	_____	6200	_____	6300	_____	6400	_____
3001	7100	_____	7200	_____	7400	_____	7500	_____
3002	7600	_____	7700	_____	7800	_____	7900	_____
3003	8100	_____	8200	_____	6500	_____		

Form 6

EW 45 Panel: ___

BO5. FORM 6

Enter Fund: 1

Ctrl Rec Enrich Other Non-Program Cap

8000

Community Svc

Debt Svc

Federal Indirect

Charter Schls

Total Financial Report

Form 6

- **“Total Financial Report” does not include Transfers.**
- **“Charter Schools” is the amount paid to charter schools – not the amount spent by charter schools (Form 7).**
- **“Federal Indirect” is the amount Special Revenue Funds expense to the General Fund.**
- **“Non Program Cap” is the sum of objects 630, 660, 670, and 680.**

Form 6

ARRA Funds Table/Fund Requirement

- **Table 43100 – Fund 5**
- **Table 43200 – Fund 6**
- **Table 43300 – Fund 7**

C01-Install Options

EW36 Panel: _____

C01 . Install Options

Enter Year: ____

SATSY Edit:	FR	---	Salary	----	To	Days:	Contract	Hourly	Hours	Mod	Days
			12,000		45,000		196	180	5.00	20	240

Cost Edit:	Ind %	Dist %	Fr---	Salary	---	To
	66 %	66%		12,000		45,000

F1=Help F3=Exit F7=Bkwd F8=Fwd F9=Nxt Page F10=Delete F12=Cancel

Please type data, then [ENTER].

C03. Valid School Numbers and Names, Identification of Charter Schools

EW38 Panel: ___

C03. School

Type School: ___ FY: 09

Description: _____ Abbreviation: _____

Control Dates: Updated

061202

Charter Schl: N

**F1=Help F3=Exit F4=Prompt F7=Bkwd F8=Fwd F10=Delete F12=Cancel
Record displayed. Next ?**

C06. FEFP Program

EW41 Panel: _____

C06. FEFP Program

Type Program: 102

Description: Basic Education Grades 4-8

Abbreviation: _____

Control Dates: Updated

Average Sq. Ft. _____

Report Seq. _____

<u>PGM</u>	<u>Report Seq.</u>
102	1

Std to Staff: From To

_____.____: 1 _____.____ 1

PGM	HIGH	LOW
102	27:1	10:1

Cost per Std: From To

_____.____: 1 _____.____ 1

PGM	Low	High
102	\$2 500	\$5,000

Form 7

CHARTER SCHOOLS

- Control 4000 - provides for school indirect costs by function (Principal, Guidance, etc.).
- 5000 expenditures should be recorded by object. Costs to be identified per Red Book logic.
- The School Indirect by program should equal all controls 4000's for functions 6100 to 8200 **excluding 7600 and 7800.**

B11. Form 7

EW52 Panel: _____

Type Fund: Schl: _____

Ctrl	Function	Amount	Function	Amount	Function	Amount	Function	Amount
4000	6100	_____	6200	_____	6300	_____	6400	_____
4001	7100	_____	7200	_____	7300	_____	7400	_____
4002	7500	_____	7600	_____	7700	_____	7800	_____
4003	7900	_____	8100	_____	8200	_____	6500	_____

Pgm	Salaries	Benefits	Purch Srv	Mtrl Sup	Other	Capital	Sch Ind
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

PHASE III REPORTS

EW026, SUMMARY INPUT DATA

EW027, COST DATA EDIT

EW025, COST CALCULATOR

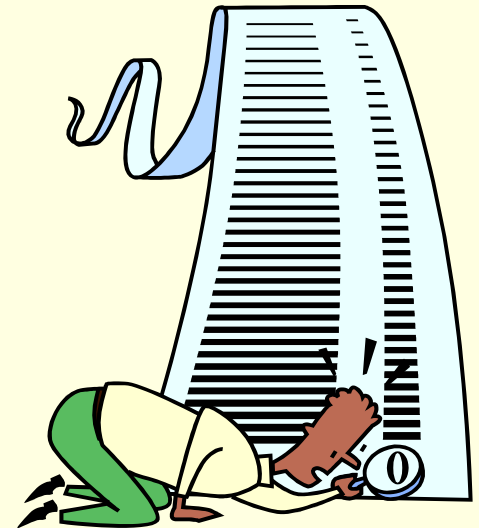
EW028, COST TABLE REPORT

EW029, FUNCTIONAL ACCOUNTING

EW030, PC-3/4 REPORTS

EW031, COST AS A PERCENTAGE OF REVENUE

EW032, COST ANALYSIS



WHEN?

STATE BOARD OF EDUCATION
RULE 6A-1.0071(2), FAC, THE ANNUAL FINANCIAL
REPORT AND ALL OFFICIAL PARTS (***PROGRAM***
COST REPORT) THEREOF MUST BE SUBMITTED
TO THE COMMISSIONER (***DOE***) NO LATER THAN
SEPTEMBER 11TH OF EACH YEAR.

Software Help Desk

Rapid Solutions Group

407-523-9231

David Dean or Ann Zanca

<http://www.rapsg.com>

QUESTIONS?

Department of Education Contact Information

Jeff Ewaldt
850-245-0405

email:

jeffrey.ewaldt@fldoe.org