



FLORIDA DEPARTMENT OF
EDUCATION
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Program Cost Reporting

2018 Florida School Finance Officers Association
Summer Conference

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Discussion Topics

- Importing and Using Recalibrated FTE
- Cost as a Percentage of Revenue (CAPOR) Components
- Common Review Issues
- Users and Uses of Cost Report Data

Importing and Using Recalibrated FTE

- Which recalibrated FTE file are you using?
 - There are several different data files created by FDOE that contain “recalibrated” FTE.
 - The cost report software uses FDOE file F71450.
 - F71450 is a snapshot in time.
 - F71450 is available in late July to early August.
 - F71450 uses the same layout as the student course records contained in FDOE file F60776O.
 - F71450 is used to create the district review questions.

Importing and Using Recalibrated FTE

- Which recalibrated FTE file are you using?
 - Files F71344 and F71345 also contain recalibrated FTE, but are in a slightly different layout.
 - These files are prepared from a different snapshot in time and may contain district-corrected data.
 - If reconciling files F71344 or F71345 to F71450, note when the files were created and the layout of each.
 - In most cases, the difference in FTE will be a result of dual-enrolled students.

Cost as a Percentage of Revenue (CAPOR) Components

- General Fund report only
- Two reports:
 - District and school-level data
 - District summary adjusted for food service and transportation
- Program number, name and FTE
- Total direct, total school and total program costs
- 4E adjusted revenue by program
 - Based on 3rd survey, 4th FEFP calculation
 - FDOE data file F60493
 - Available in late July to early August

Cost as a Percentage of Revenue (CAPOR) Components

- Percentage calculation of total direct, total school and total program
- Data Analysis
 - Cost per FTE
 - FTE-to-Staff ratios
 - Error messages

Common Review Issues

- Federal Indirect
 - Special Revenue Funds Annual Financial Report reconciling item
 - Entered on Form 6
 - Associated with the federal indirect rate
 - Are not district indirect costs
 - Refer to Rule 6A-1.014, Florida Administrative Code

Common Review Issues

- Program 341 – Continuing Workforce Education
 - Statutory funding requirement
 - Cost must be 100% borne by course fees
 - Revenue Code 3463 – Continuing Workforce Education Course Fees
 - Residual costs will be allocated
 - Table construction is key

Common Review Issues

- Missing schools
 - School numbers no longer used
 - Contact district staff that manage school numbers
 - District staff will request school closures
 - FDOE will update the Master School ID file

Common Review Issues

- Retransmissions
 - 2017 = 70% 2016 = 72%
 - Greater than one retransmission
 - 2017 = 27% 2016 = 44%
 - Number of retransmissions appears to be associated with depth of review questions
 - Missing charter school data
 - Charter school indirect costs by program vs. function
 - Balancing annual financial report to cost report

Users and Uses of Cost Report Data

- **SCHOOL BOARDS**
 - EFAA Administrative Costs
- **PARENTS**
 - EFAA School Financial Report
- **FDOE**
 - FEFP Cost Factors
 - Equity in School-level Funding
 - Return on Investment (ROI)
 - Program Expenditures
 - District Profiles
- **LEGISLATORS**
 - FEFP Funding
 - Transparency Florida
 - DJJ Annual Report
- **FEDERAL GOVERNMENT**
 - Biennial Civil Rights Data Collection
- **MEDIA / RESEARCHERS**
- **DISTRICT PERSONNEL**

QUESTIONS?

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