



# Program Cost Reporting Session 1

Florida School Finance Officers Association

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FLORIDA DEPARTMENT OF  
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# Discussion Topics

- Governing Statutes and Administrative Rules
- Annual Financial Report (AFR) and Program Cost Report (PCR)
- Classifying Expenditures
- Cost Attribution
- Overview of Cost Report System
- Cost as a Percentage of Revenue (CAPOR) Report Components
- Cost per Full-time Equivalent (FTE) Student
- Timeline and Review Process
- Users and Uses of Cost Data

# Introduction

- Section (s.) 1010.20, Florida Statutes (F.S.), requires school districts to provide program cost accounting and reporting on a school-by-school and district-aggregate basis.
- Costs must be reported for all programs funded by the Florida Education Finance Program (FEFP), including all operating costs in accordance with s. 1010.215, F.S.
- To fulfill these requirements, the Program Cost Report, part of the Annual Financial Report, was developed by the Florida Department of Education (FDOE).
- The Program Cost Report System is designed to allow school districts to prepare school-level cost data, with two central elements:
  - Identification and attribution of direct program costs; and
  - Allocation of indirect costs to programs based on services received.

# Governing Statutes and Administrative Rules

- Cost accounting and reporting for school districts – s. 1010.20, F.S.
  - Subsection (3) details district-level program expenditure requirements.
- *Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book)* – Rule 6A-1.0001, Florida Administrative Code (F.A.C.)
  - Costs are allocated by fund, function and object, per Chapter 5.
  - Describes cost elements, attribution factors and special considerations.
- Fiscal reporting dates – Rule 6A-1.0071, F.A.C.
  - The Annual Financial Report and all components “must be submitted ... no later than September 11 of each year.”
- Indirect cost assignment – s. 1010.21, F.S.
  - “District school boards shall assess district indirect costs only for services received by the program or institution against which such cost is assessed.”
- Expenditure of funds in programs and schools where generated – Rule 6A-1.014, F.A.C.
  - “Compliance with the expenditure requirements ... in s. 1010.20, F.S., shall be measured by the criteria set forth in ... this rule.”
- Charter schools – s. 1002.33(9)(g), F.S.

# Statutory Compliance

## Program Expenditure Requirements – s. 1010.20(3), F.S.

- Program expenditure requirement calculation includes school-level food service and transportation costs.

### (3) PROGRAM EXPENDITURE REQUIREMENTS.—

(a) Each district shall expend at least the percent of the funds generated by each of the programs listed in this section on the aggregate total school costs for such programs:

1. Kindergarten and grades 1, 2, and 3, 90 percent.
2. Grades 4, 5, 6, 7, and 8, 80 percent.
3. Grades 9, 10, 11, and 12, 80 percent.
4. Programs for exceptional students, on an aggregate program basis, 90 percent.
5. Grades 7 through 12 career education programs, on an aggregate program basis, 80 percent.
6. Students-at-risk programs, on an aggregate program basis, 80 percent.
7. Juvenile justice programs, on an aggregate program basis, 95 percent.

# Comparing AFR with PCR

- Similarities
  - Financial reports
  - Data presentation based on fund/function/object code
- Differences

Topic	AFR	PCR
Fund	Operational funds, debt service funds, capital outlay funds, internal funds, etc.	Operational funds only
Revenue	Exhibited	Not exhibited
Level	District-level	District-, school-, and program-level
Exclusion	All expenditures included	Non-program-related expenditures excluded, e.g., pre-kindergarten, community services, debt service

# Reconciling PCR to AFR

The PCR must be balanced to the AFR in all operational funds. Not all cost functions are included in the PCR, so to balance with the AFR, the excluded functions must be entered on the reconciliation form in the Program Cost Report System. Those reconciliation items are also referred to as “below-the-line” costs.

“Below-the-line” costs include:

- Function 5500 – Pre-Kindergarten
- Function 5900 – Other Instruction
- Function 9100 – Community Services
- Function 9200 – Debt Service
- Non-Program Capital Outlay
- Federal Indirect
- Charter School Pass-Through
- Fund 490 (Fund 400 reconciliation only)

# Classifying Expenditures

Rule 6A-1.014, F.A.C., defines eligible expenditures as including all function 5000 direct costs, as well as school and district indirect expenditures (functions 6100-8200) exclusive of the expenditures entered on the reconciliation form.

- School-level costs are defined as:
  - Salaries, benefits and work-related travel of principals, teachers, administrative and instructional personnel, and other support staff;
  - Training for instructional and non-instructional staff, data processing for student applications, and curriculum coordinators assigned to the school;
  - Supplies, materials and utilities used in the school, as well as maintenance and school building insurance;
  - Equipment, educational materials, and warehousing and distribution of materials used at the school; and
  - Food service and transportation costs, other than district-level administrative costs.

# Classifying Expenditures

- District-level costs are defined as:
  - Board expenses;
  - Salaries, benefits and work-related travel for superintendent and staff, subject matter and grade level coordinators, consultants, supervisors/directors of transportation, food service, and maintenance and operations, and other district support personnel;
  - Supplies, materials, equipment and utilities used in district offices; maintenance of district offices; general liability insurance; and all other district-level costs.

The following items should not be included in program expenditures, but should be entered on the reconciliation form:

- Prekindergarten and non-FEFP funded other instruction;
- Nonprogram capital expenditures;
- Community services, debt service, federal indirect; and
- Fund 490 miscellaneous special revenue expenditures.

# Cost Attribution

Chapter 5 of the Red Book assigns costs by function to an attribution factor, which is used by the Program Cost Report System for allocating expenditures to schools and programs.

- Student FTE: 7600, 7800
  - Food and transportation services
- Staff FTE: 5000, 6100-6500, 7100, 7200, 7300, 7500, 7700, 8200
  - Direct instructional costs that cannot be identified to specific programs
  - Student and instructional support services
  - General support services
  - Fiscal services
  - Central services
  - Administrative technology services
- Space: 7400, 7900, 8100
  - Facilities acquisition and construction
  - Operation of plant
  - Maintenance of plant

# Overview of Cost Report System

- The Program Cost Report System includes two phases:
  - Phase I – Salary Attribution Base System (SATSU)
  - Phase II – Cost Distribution
- SATSY
  - SATSY attributes teacher salaries to programs and calculates the full-time equivalent staff positions and classroom space factors.
  - SATSY uses teacher records, student records and payroll data.
- Cost Distribution
  - Cost distribution is accomplished through assigning costs to specific schools and programs in combination with system allocation using attribution factors.
  - Tables are used to group costs by funding source and purpose. They also restrict cost allocation to relevant schools and programs.
- Upload files:
  - District provides student records for K-12 and adult education programs, payroll data for classroom teachers and finance file (unless district opts to manually enter costs).
  - FDOE provides the recalibrated FTE file (F71450) and adjusted revenue file (F60493).
  - The Florida Inventory of School Houses file can be used for classroom square footage (unless district opts to use system defaults).

# SATSY → Attribution Factors

The Attribution Factors tab shows the student FTE, staff and space, by program at each school. Out-of-range or missing data will generate errors at the top of the screen.

SATSY Cost Distribution Set-up Progress Sign On Year: 2024 Report Manager Logout

SATSY Query SATSY Input Attribution Factors Upload Process/Report

### Attribution Factors

Student to Staff ratio is outside of acceptable range.

Key

School

[Click to add a new row](#)

Show 10 entries

Program	Student FTE	Staff	Space	FTE/Staff	Acceptable Ratio
102	4.15	0.261	318	15.9	10 - 25
103	417.32	20.500	24230	20.4	10 - 25
112	1.29	0.090	74	14.3	10 - 25
113	167.59	15.520	15982	10.8	10 - 25
130	1.46	0.058	47	25.2	10 - 25
254	0.58	0.072	49	8.1	5 - 15
255	0.06	0.032	31	1.9	5 - 15

# Cost Distribution → Attribution Table

The Attribution Table tab is where you can view, edit and create tables. You can search by the table number in the Table Key section. The details will populate below the table key.

SATS Y Cost Distribution Set-up Progress Sign On Year: 2024 Report Manager Logout

Attribution Table Form Query Form 4A Form 5 Form 6 Form 7 Upload Process/Report Download

### Attribution Table

**Table Key** **Table** **Fund** **Search** **Copy** **Copy to Table** **Save** **Delete** **Cancel**

00001 - General Fund Fund. (Unknown) Attribution Table to create.

[Click to add a new row](#)

Show 10 entries

Save	School	%	Save	Pgm	%	Save	Pgm	%	Save	Pgm	%
+	0021 - LOCAL HIGH SCHOOL	0.0	+	102	0.0	+	103	0.0	+	112	0.0
			+	113	0.0	+	130	0.0	+	254	0.0
			+	255	0.0	+	300	0.0	+	▼	0.0

# School/Program Tables

- Fund 1, Table 00001:

**Create School/Program Tables**  
Report Created: 09/11/2023 08:47:01 AM

Fund: 1      Table: 00001 General Fund

School	%Part	Pgm	%PTC	Pgm	%PTC	Pgm	%PTC
0061	[REDACTED]	102		112		130	
0121	[REDACTED]	101		102		111	
		112		130			
0141	[REDACTED]	102		103		112	
		113		130		254	
0161	[REDACTED]	101		102		111	
		112		130			

- Examples of restricted tables:

Table: 00005      ESOL Gen Fnd

School	Programs
0051	[REDACTED] 130
0052	[REDACTED] 130

Fund: 1      Table: 05200 Exceptional Expenditures

School	%Part	Pgm	%PTC	Pgm	%PTC	Pgm
0061	[REDACTED]	112				
0121	[REDACTED]	111		112		
0141	[REDACTED]	112		113		254

# Cost Report System Forms

## Form 4A

- Form 4A is the district-level form for each table.

Form 4A

**Form Key**

Table: (Unknown) Fund: Fund.

**Control 1000 - Direct Costs**

Salary	P Benefits	Purchased Services	Material - Supply	Other	Capital
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<small>Total School Salaries of \$0.</small>		<small>Total School Purchased Services of \$0.</small>	<small>Total School Materials - Supplies of \$0.</small>	<small>Total School Other expenses of \$0.</small>	<small>Total School Capital of \$0.</small>

**Control 200x - School Indirect Costs**

	6100	6200	6300	6400
2000	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2001	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2002	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2003	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Control 300x - District Indirect Costs**

	6100	6200	6300	6400
3000	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3001	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3002	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3003	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Three types of costs are entered on this form:

- Aggregate of direct costs for the table
- School indirect costs entered at the district level to be system allocated
- District indirect costs

# Cost Report System Forms

## Form 5

- Form 5 is the school-level form for each table.
- This form is for traditional schools only.

**Form 5**

**Form Key**

Table:  Fund:  School:

**Control 600x - School Indirect Costs**

6000	6100	6200	6300	6400
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6001	6500	7300	7400	7600
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6002	7700	7800	7900	8100
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6003	8200			
	<input type="text"/>			

**Control 7000 - Total Direct Costs**

Pgm	Salary	P Benefits	Purchased Services	Material - Supply	Other	Capital
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Total Program Salaries of \$0.		Total Program Purchased Services of \$0.	Total Program Materials - Supplies of \$0.	Total Program Other expenses of \$0.	Total Program Capital of \$0.

**Control 7xxx - Program Direct Costs**

[Click to add a new row](#)

Show  entries

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Showing 1 to 1 of 1 entries

Three types of costs are entered on this form:

- School indirect costs recorded at the school level (separate from Form 4A);
- Aggregate direct costs; and
- Direct costs by program, including teacher salaries from SATSY.

# Cost Report System Forms

## Form 6

- Form 6 is used to enter “below-the-line” cost data not related to FEFP programs for balancing to the AFR.
- The AFR total is manually entered on this form so the PCR system can determine if the cost report is in balance with the AFR.

Form 6		
<b>Key</b>		
<b>Fund</b>		
<input type="text" value="(Unknown)"/>	<input type="button" value="+ Search"/>	
<small>Code to represent Fund.</small>		
<b>Other Instructional</b>	<b>Pre-Kindergarten</b>	<b>Non-Program Capital Outlay</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<small>Function 5900.</small>	<small>Function 5500.</small>	<small>Objects 630, 660, 670, and 680.</small>
<b>Community Service</b>	<b>Debt Service</b>	<b>Federal Indirect</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<small>Function 9100.</small>	<small>Interest on current loans.</small>	<small>Applicable to Special Revenue Funds only.</small>
<b>Charter Schools</b>	<b>Total Financial Report</b>	
<input type="text"/>	<input type="text"/>	
<small>Amount passed through to charter schools.</small>	<small>Annual Financial Report total.</small>	

# Cost Report System Forms

## Form 7

- Form 7 is used to enter cost data for charter schools.
- This form is the equivalent of the traditional school Form 5.

Form 7

Form Key

Fund: (Unknown) Code to represent Fund.

School: (Unknown) School of instruction.

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Control 400x - School Indirect Costs

4000	6100	6200	6300	6400
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4001	6500	7100	7200	7300
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4002	7400	7500	7600	7700
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4003	7800	7900	8100	8200
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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Control 500x - Program Costs

[Click to add a new row](#)

Show 10 entries

Pgm	Salaries	Benefits	Purch Srv	Mtrl&Sup	Other	Capital	School Ind
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Two types of costs are entered on this form:

- School indirect costs
- Direct costs by program

# How do the forms reconcile to the AFR?

- General Fund AFR should equal:
  - Sum of all General Fund Form 4A (direct and indirect);
  - Sum of all General Fund Form 5 (school indirect only); and
  - General Fund Form 6 (“below-the-line” costs).
- Special Revenue Fund
  - Same as General Fund, but must also factor in Fund 490
- Federal Relief Funds
  - Same as General Fund

Note: Form 7 does not factor into balancing to the AFR as it is only related to charter school costs.

# Cost as a Percentage of Revenue Report (CAPOR) Components

- CAPOR is a general fund only report.
- Uses student FTE data, FEFP adjusted revenue, and food and transportation costs to generate two reports:
  - Summary of district and school-level data; and
  - District summary adjusted for food service and transportation.
- Displays direct, indirect and total costs by program.
- Calculates cost per FTE and FTE-to-staff ratio.

School: 0000											
Nbr	Description	FTE	Direct Costs	School Costs	Total Costs	Dir. %	Schl %	Total %	Adjusted Revenue	Cost per FTE	FTE to Staff
101	K-3 Basic	365.10	1,384,495	2,143,654	2,385,635					6,534	16.25
102	4-8 Basic	477.05	1,745,267	2,708,957	2,991,795					6,271	18.11
103	9-12 Basic	177.81	908,270	1,479,878	1,608,724					9,047	14.99

# CAPOR Report Components

- Review the report for errors generated from data falling outside of the control panel ranges sent with the annual PCR memorandum.
- Errors may be generated for the following reasons:
  - FTE-to-Staff ratio too high or low
  - Cost per FTE too high or low
- Example of Cost per FTE error:

Cost per FTE	
15,425	5,000-15,000
15,706	5,000-15,000

# Cost per FTE

- Cost per FTE is becoming the most widely used cost-related data point.
- For this reason, review of the CAPOR is critical to determining whether costs are reasonable or need further research.
- Some schools will have higher costs per FTE based on several factors, including low overall FTE, high concentrations of ESE FTE or unique elements specific to a school that drive up costs.
- If costs appear to be artificially inflated, research is necessary to determine where the error occurred.
  - Review your tables. Were schools and programs incorrectly included in a restricted table? If so, they must be removed so costs can be redistributed appropriately.
  - Compare your Cost Data Edit and Functional Accounting reports. Did a school receive a large portion of system-allocated costs after running the cost calculator? If so, check the table and determine if more costs should have been assigned on Form 5s to reduce residual costs.
  - For virtual and contracted schools, verify that they are designated as non-district facilities in the School Query screen. This will keep them from picking up system-allocated 7400, 7900 and 8100 costs.
  - For pre-kindergarten schools, verify that you did not include your 5500 salaries in SATSY.

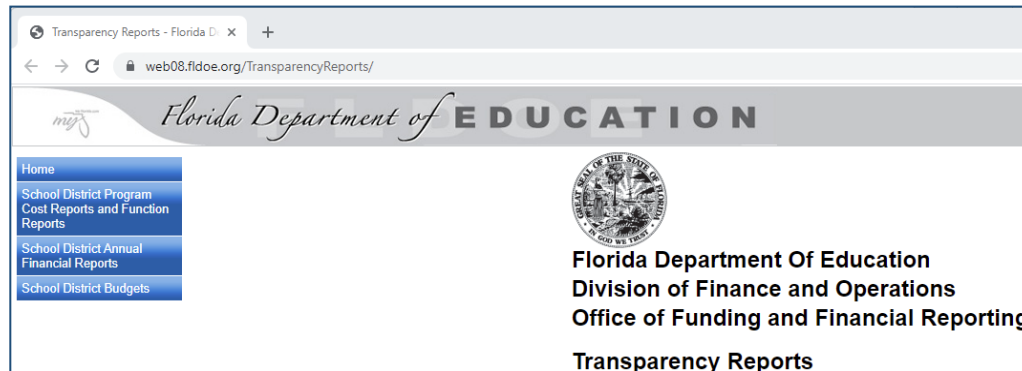


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# Conclusion

# Timeline and Review Process

- The recalibrated FTE and adjusted revenue data files are made available for download in July and August.
- The submission website opens in early/mid-August.
- Reviews begin in September and end in early December.
- Once reviews are completed, final FTE and revenue are loaded into the database, and cost data are finalized.
- Once the data is finalized, the process of publishing it to the Transparency Reports website begins. Updated costs are available on the website by late January/early February.



# Users and Uses of Cost Data

## SCHOOL BOARDS

- Educational Funding Accountability Act Administrative Costs
- School District Fiscal Transparency
- Equity in School-Level Funding Compliance

## PARENTS

- School Financial Report
- Every Student Succeeds Act (ESSA) Report Card

## FDOE

- FEFP Program Cost Factors
- Analysis of District Expenditures
- School District Accountability

## LEGISLATORS

- FEFP Funding
- Transparency Reports

## FEDERAL GOVERNMENT

- ESSA Compliance
- Title I Maintenance of Effort
- IDEA Maintenance of Effort

## MEDIA / RESEARCHERS

## DISTRICT PERSONNEL



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# Questions?

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