



# Program Cost Reporting Session 2

Florida School Finance Officers Association

June 16, 2026



FLORIDA DEPARTMENT OF  
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## Discussion Topics

- Reporting with Cost Data
- Reports Available to the Public
- Fund 490 Reconciliation
- Program 341
- Transportation Costs
- FTE and Cost Mismatches
- Charter Reconciliation Differences
- Charter Schools Indirect
- Charter Schools Cost per Full-Time Equivalent (FTE) Equal for All Programs
- Questions and Answers



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# Reporting with Cost Data

# Annual Reports and Calculations

- Cost data is used in the following reports and calculations:
  - School District Fiscal Transparency
    - Section (s.) 1011.035(2), Florida Statutes (F.S.)
  - Program Cost Factors
  - Small District ESE Supplement
  - School Financial Report
  - Maintenance of Effort
    - Title I
    - Individuals with Disabilities Education Act
  - Educational Funding Accountability Act Report
  - Equity in School-Level Funding Report
  - Every Student Succeeds Act Per-Pupil Expenditures
  - Analysis of District Expenditures and Program Cost Factors

# Analysis of District Expenditures

The Analysis of District Expenditures report shows, by district, the unweighted FTE, expenditure per UFTE, funds generated per UFTE, expenditures as a percentage of funds generated, and state average expenditures.

██████████ COUNTY SCHOOL DISTRICT  
2024-25 ANALYSIS OF PROGRAM EXPENDITURES

PROGRAM	UNWEIGHTED FTE	DISTRICT EXPEND. PER UFTE	GENERATED FUNDS PER UFTE	EXPEND. AS A PERCENTAGE OF GENERATED FUNDS	EXPEND. AS A PERCENTAGE OF STATE AVERAGE EXPEND.
<b>BASIC:</b>					
GRADES K-3	1,230.39	\$ 9,259	\$ 8,617	107	96
GRADES 4-8	1,435.03	\$ 8,289	\$ 7,707	108	96
GRADES 9-12	767.50	\$ 8,634	\$ 7,819	110	104
<b>ESOL</b>	13.81	\$ 8,066	\$ 9,306	87	80
<b>EXCEPTIONAL STUDENTS:</b>					
BASIC PK-3	261.57	\$ 12,083	\$ 10,757	112	67
BASIC 4-8	304.88	\$ 13,164	\$ 9,622	137	90
BASIC 9-12	205.81	\$ 12,186	\$ 9,410	129	91
LEVEL 4	6.24	\$ 17,935	\$ 28,495	63	60
LEVEL 5	2.35	\$ 82,054	\$ 46,204	178	167
<b>CAREER EDUCATION 9 - 12</b>	305.81	\$ 8,282	\$ 11,036	75	87

# Program Cost Factors

Program Cost Factors use state-level cost data per unweighted FTE and calculate the relative cost per program compared to program 102.

**COMPARISON OF  
EXISTING COST FACTORS TO COMPUTED COST FACTORS  
2024-25 DATA**

<b>PROGRAM</b>	<b>GENERAL FUND EXPENDITURES PER UFTE 2024-25</b>	<b>COMPUTED COST FACTOR 2024-25<sup>1</sup></b>	<b>COMPUTED COST FACTOR THREE-YEAR AVG.<sup>2</sup></b>	<b>EXISTING COST FACTOR 2025-26<sup>3</sup></b>	<b>VARIANCE FROM THREE-YEAR AVG.</b>
<b>BASIC:</b>					
GRADES K - 3	\$9,576	1.110	1.107	1.108	0.001
GRADES 4 - 8	\$8,623	1.000	1.000	1.000	0.000
GRADES 9 - 12	\$8,304	0.963	0.965	0.972	0.007
<b>ESOL</b>	<b>\$10,139</b>	<b>1.176</b>	<b>1.161</b>	<b>1.165</b>	<b>0.004</b>
<b>EXCEPTIONAL STUDENTS:</b>					
BASIC PK - 3 <sup>4</sup>	\$17,884	2.074	2.058	1.108	(0.950)
BASIC 4 - 8 <sup>4</sup>	\$14,530	1.685	1.655	1.000	(0.655)
BASIC 9 - 12 <sup>4</sup>	\$13,449	1.560	1.540	0.972	(0.568)
LEVEL 4	\$29,930	3.471	3.515	3.609	0.094
LEVEL 5	\$49,133	5.698	5.906	6.064	0.158
<b>CAREER EDUCATION 9 - 12</b>	<b>\$9,479</b>	<b>1.099</b>	<b>1.090</b>	<b>1.081</b>	<b>(0.009)</b>

# Reports Prepared for Districts

## Equity in School-Level Funding – s. 1011.69, F.S.

- Local Discretionary Taxes are included in this calculation.

### The 2025 Florida Statutes

[Title XLVIII](#)

[Chapter 1011](#)

[View Entire Chapter](#)

EARLY LEARNING-20 EDUCATION CODE PLANNING AND BUDGETING

**1011.69 Equity in School-Level Funding Act.—**

- (1) This section may be cited as the “Equity in School-Level Funding Act.”
- (2) District school boards shall allocate to schools within the district an average of 90 percent of the funds generated by all schools and guarantee that each school receives at least 80 percent, except schools participating in the Principal Autonomy Program Initiative under s. [1011.6202](#) are guaranteed to receive at least 90 percent, of the funds generated by that school based upon the Florida Education Finance Program as provided in s. [1011.62](#) and the General Appropriations Act, including gross state and local funds, discretionary lottery funds, and funds from the school district’s current operating discretionary millage levy. Total funding for each school shall be recalculated during the year to reflect the revised calculations under the Florida Education Finance Program by the state and the actual weighted full-time equivalent students reported by the school during the full-time equivalent student survey periods designated by the Commissioner of Education. If the district school board is providing programs or services to students funded by federal funds, any eligible students enrolled in the schools in the district shall be provided federal funds.

# Reports Prepared for Districts

Equity in School-Level Funding Report made available to districts for review:

Page 1:

REGION [REDACTED]  
DISTRICT [REDACTED]  
SCHOOL [REDACTED]

EQUITY IN SCHOOL-LEVEL FUNDING 2023-24  
ADJUSTED OPERATING REVENUE  
PRELIMINARY REPORT  
LOCAL ADJUSTMENTS REQUIRED FOR COMPLETION

BASE STUDENT ALLOCATION = 5139.7300  
COMPARABLE WAGE FACTOR = 1.0000  
SMALL DISTRICT FACTOR = 1.0000

PROGRAM NAME	PROG NO.	UNWT FTE REPORTED	COST FACTOR	WT FT REPORTED	NET WFTE (FUNDED)	BASE FUNDING	OTHER ALLOCATION	LOCAL DISCRETIONARY TAXES
PK-3 BASIC	101	13,162.84	1.122	14,768.71	14,768.71	75,907,186	23,987,505	9,738,734
4-8 BASIC	102	15,281.82	1.000	15,281.82	15,281.82	78,544,429	24,835,486	10,077,089
9-12 BASIC	103	14,086.46	0.988	13,917.42	15,641.99	80,395,608	22,628,620	9,177,376
SUB-BASIC		42,531.12	0.000	43,967.95	45,692.52	234,847,223	71,451,611	28,993,199
ESOL	130	1,607.38	1.208	1,941.71	1,941.71	9,979,863	3,218,052	1,280,397
PK-3 BASIC WIT	111	4,302.94	1.122	4,827.88	4,827.88	24,814,001	15,734,127	3,183,594
4-8 BASIC WIT	112	6,268.50	1.000	6,268.50	6,268.50	32,218,397	20,431,731	4,133,555
9-12 BASIC WIT	113	5,122.39	0.988	5,060.92	5,060.92	26,011,763	16,500,533	3,337,256
ESE LEVEL 4	254	501.35	3.706	1,858.05	1,858.05	9,549,873	3,018,127	1,225,198
ESE LEVEL 5	255	60.62	5.707	345.98	345.98	1,778,242	561,911	228,130
SUB-EXCEPTION		16,255.80	0.000	18,361.33	18,361.33	94,372,276	56,246,429	12,107,733
9-12 CAREER ED	300	1,518.84	1.072	1,628.18	2,460.73	12,647,488	2,698,454	1,073,658
DISTRICT TOTAL		61,913.14	0.000	65,899.17	68,456.29	351,846,850	133,614,546	43,454,987

Page 2:

PROGRAM NAME	PROG NO.	ED ENROLL STABLE	PRIOR YR ADJUSTMENT	ADJUSTED OPERATING REVENUE	TOTAL SCHOOL COST	SCHOOL COST AS PERCENTAGE OF REVENUE	TOTAL PROGRAM COST	PROG COST AS PERCENTAGE OF REVENUE
PK-3 BASIC	101	0	426,898	110,060,323	104,135,416	94.62	113,103,314	102.76
4-8 BASIC	102	0	441,734	113,898,738	114,484,803	100.51	123,650,602	108.56
9-12 BASIC	103	0	402,294	112,603,898	96,793,876	85.96	104,464,337	92.77
SUB-BASIC		0	1,270,926	336,562,959	315,414,095	93.72	341,218,253	101.38
ESOL	130	0	56,125	14,534,437	14,710,114	101.21	15,898,032	109.38
PK-3 BASIC WIT	111	0	139,554	43,871,276	59,645,494	135.96	63,934,778	145.73
4-8 BASIC WIT	112	0	181,193	56,964,876	78,494,477	137.79	83,929,798	147.34
9-12 BASIC WIT	113	0	146,289	45,995,841	60,789,406	132.16	64,932,339	141.17
ESE LEVEL 4	254	0	53,704	13,846,902	17,385,102	125.55	18,488,178	133.52
ESE LEVEL 5	255	0	10,000	2,578,283	2,765,473	107.26	2,967,762	115.11
SUB-EXCEPTION		0	530,740	163,257,178	219,079,952	134.19	234,252,855	143.49
9-12 CAREER ED	300	0	47,064	16,466,664	13,413,089	81.46	14,478,290	87.92
[REDACTED] TOTAL		0	1,904,855	530,821,238	562,617,250	105.99	605,847,430	114.13

# Reports Prepared for Districts

## School Financial Report

- Subsection (5) of s. 1010.215, F.S., describes the School Financial Report requirement.

### The 2025 Florida Statutes

[Title XLVIII](#)                      [Chapter 1010](#)                      [View Entire Chapter](#)  
EARLY LEARNING-20 EDUCATION CODE      FINANCIAL MATTERS

#### **1010.215      Educational funding accountability.—**

(5) The annual school public accountability report required by ss. [1001.42\(18\)](#) and [1008.345](#) must include a school financial report. The purpose of the school financial report is to better inform parents and the public concerning how funds were spent to operate the school during the prior fiscal year. Each school's financial report must follow a uniform, districtwide format that is easy to read and understand.

(a) Total revenue must be reported at the school, district, and state levels. The revenue sources that must be addressed are state and local funds, other than lottery funds; lottery funds; federal funds; and private donations.

(b) Expenditures must be reported as the total expenditures per unweighted full-time equivalent student at the school level and the average expenditures per full-time equivalent student at the district and state levels in each of the following categories and subcategories:

1. Teachers, excluding substitute teachers, and education paraprofessionals who provide direct classroom instruction to students enrolled in programs classified by s. [1011.62](#) as:

- a. Basic programs;
- b. Students-at-risk programs;
- c. Special programs for exceptional students;
- d. Career education programs; and
- e. Adult programs.

# Reports Prepared for Districts

## School Financial Report, continued:

2. Substitute teachers.
  3. Other instructional personnel, including school-based instructional specialists and their assistants.
  4. Contracted instructional services, including training for instructional staff and other contracted instructional services.
  5. School administration, including school-based administrative personnel and school-based education support personnel.
  6. The following materials, supplies, and operating capital outlay:
    - a. Textbooks;
    - b. Computer hardware and software;
    - c. Other instructional materials;
    - d. Other materials and supplies; and
    - e. Library media materials.
  7. Food services.
  8. Other support services.
  9. Operation and maintenance of the school plant.
- (c) The school financial report must also identify the types of district-level expenditures that support the school's operations. The total amount of these district-level expenditures must be reported and expressed as total expenditures per full-time equivalent student.

The FDOE provides reports for download with all the required information except school revenue and materials, supplies and operating capital outlay by object code. Districts must complete those sections and make the reports publicly available.



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# Reports Available to the Public

# Transparency Reports

The Transparency Reports website is comprised of nine reports using cost data and is available to the public for viewing at any time.

Reports can be pulled by district, school and fund, going back to 2008-09. Charter school data is not currently available.

Home
School District Program Cost Reports and Function Reports
School District Annual Financial Reports
School District Budgets



**Florida Department of Education**  
**Division of Finance and Operations**  
**Office of Funding and Financial Reporting**

## **Program Cost Analysis Series Reports**

The Program Cost Report data is submitted to the Florida Department of Education by public school districts after the close of each fiscal year. Actual expenditures by fund type are presented as either direct costs or indirect costs, and are attributed to each program at each school. A total of nine separate cost reports and two reports that display costs by function are produced from the cost reporting system.

Program Cost Reports (downloadable in Excel or PDF format)

<https://web08.fldoe.org/TransparencyReports/default.aspx>

The most used reports, 1, 2 and 5, show total direct and indirect costs by program, FTE and adjusted revenue, and costs per FTE, respectively.

# Transparency Reports

## Report 1 – Program Cost Report with Selected Costs as a Percentage of Revenue

- Shows gross direct and indirect costs by fund at the state, district and school level.

Page 1:

05-05-2026  
2024-2025

**Florida Department of Education**  
**Division of Finance and Operations**  
**Office of Funding and Financial Reporting**

Page 1 of 4  
Report No. 01

**Program Cost Report with Selected Costs as Percentage of Revenue**  
**General Fund Expenditures**

**June Actual FTE**

Program Name	Program Number	Salaries	Employee Benefits	Purchased Services	Materials Supplies	Other Expenditures	Capital Outlay	Total Direct Costs
K-3 BASIC	101	1,797,241,259	653,452,157	129,274,335	63,411,143	27,694,857	12,013,662	2,683,087,413
4-8 BASIC	102	2,042,088,409	743,034,300	167,391,988	84,993,339	33,630,190	18,934,814	3,090,073,040
9-12 BASIC	103	1,681,654,379	610,767,621	174,442,106	96,122,931	45,500,113	32,195,642	2,640,682,792

Page 2:

Program Name	Program Number	School Indirect Costs	Total School Costs	District Indirect Costs	Total Program Costs	Cost as a Percent of FEFP Adjusted Revenue			
						Total Direct	Total School	Total Program	FEFP Adjusted Revenue
K-3 BASIC	101	1,172,130,545	3,671,751,519	204,611,496	3,876,363,015	84	123	130	2,983,406,028
4-8 BASIC	102	1,449,421,991	4,252,304,505	239,567,468	4,491,871,973	81	123	129	3,469,404,451
9-12 BASIC	103	1,151,957,136	3,405,185,880	173,747,148	3,578,933,028	73	110	116	3,090,988,716

Page 3:

	INDIRECT COSTS			
	School	District	School	District
6100 STUDENT SUPPORT SERVICES	1,123,847,934	38,779,816	7400 FACILITIES ACQUISITION AND CONSTRUCTION	43,961,229
6200 INSTRUCTIONAL MEDIA SERVICES	215,544,812	3,620,713	7500 FISCAL SERVICES	0
6300 INSTRUCTION & CURRICULUM DEV. SERVICES	325,391,259	93,443,592	7600 FOOD SERVICES	0
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	144,035,580	14,869,054	7700 CENTRAL SERVICES	271,766,425
6500 INSTRUCTION RELATED TECHNOLOGY	219,478,595	39,482,207	7800 STUDENT TRANSPORTATION SERVICES	0
7100 BOARD OF EDUCATION	0	80,038,736	7900 OPERATION OF PLANT	1,809,149,294
7200 GENERAL ADMINISTRATION	0	104,105,888	8100 MAINTENANCE OF PLANT	615,880,198
7300 SCHOOL ADMINISTRATION	1,514,241,682	0	8200 ADMINISTRATIVE TECHNOLOGY SERVICES	123,670,480

# Transparency Reports

## Report 2 – FEFP Adjusted Revenue Report

- General fund only report showing unweighted, weighted and net weighted FTE, FEFP adjusted revenue and revenue per UFTE.

05-18-2026  
2024-2025

**Florida Department of Education  
Division of Finance and Operations  
Office of Funding and Financial Reporting**

Page 1 of 1  
Report No. 02

**FEFP Adjusted Revenue Report - General Fund Only  
General Fund Expenditures**

**June Actual FTE**

Program Name	Program Number	Unweighted FTE Reported	Program Cost Factor	Weighted FTE Reported	Net Weighted FTE	FEFP Adjusted Revenue	FEFP \$ per Unweighted FTE
K-3 BASIC	101	450,017.16	1.118	503,119.49	503,224.26	3,479,096,759	7,731
4-8 BASIC	102	598,892.53	1.000	598,892.53	598,933.23	4,135,764,752	6,906
9-12 BASIC	103	523,661.25	0.978	512,140.70	584,116.59	3,917,590,001	7,481
<b>SUBTOTAL FOR BASIC PROGRAMS</b>		<b>1,572,570.94</b>		<b>1,614,152.72</b>	<b>1,686,274.08</b>	<b>11,532,451,512</b>	<b>7,334</b>

# Transparency Reports

## Report 5 – Program Costs per Unweighted FTE

- Shows direct and indirect costs per UFTE at the state, district and school level.
- Costs per UFTE are calculated using the report 1 program costs and report 2 UFTE.
- Does not show cost per UFTE for adult education programs.

Page 1:

Year	2020-2021	District or State	State									
School	**All Schools**	Fund	General Fund									
<p>11-02-2022 2020-2021</p> <p style="text-align: center;"><b>Florida Department of Education Division of Finance and Operations Office of Funding and Financial Reporting</b></p> <p style="text-align: right;">Page 1 of 2 Report No. 05</p> <p style="text-align: center;"><b>Program Costs per Unweighted FTE General Fund Expenditures</b></p> <p style="text-align: center;"><b>State Summary</b></p> <p>June Actual FTE</p>												
Program Name	Program Number	Salaries	Employee Benefits	Purchase Services	Materials Supplies	Other Expend.	Capital Outlay	Total Direct Costs	School Indirect Costs	Total School Costs	District Indirect Costs	Total Program Costs
K-3 BASIC	101	3,641	1,193	124	114	51	23	5,147	2,414	7,561	421	7,982
4-8 BASIC	102	3,099	1,014	119	103	49	25	4,409	2,280	6,689	377	7,066
9-12 BASIC	103	2,930	950	176	146	76	41	4,320	2,208	6,528	333	6,861

Page 2:

INDIRECT COSTS					
School			District		
6100 STUDENT SUPPORT SERVICES	479	17	7400 FACILITIES ACQUISITION AND CONSTRUCTION	19	8
6200 INSTRUCTIONAL MEDIA SERVICES	92	2	7500 FISCAL SERVICES	0	57
6300 INSTRUCTION & CURRICULUM DEV. SERVICES	139	40	7600 FOOD SERVICES	0	0
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	61	6	7700 CENTRAL SERVICES	116	66
6500 INSTRUCTION RELATED TECHNOLOGY	94	17	7800 STUDENT TRANSPORTATION SERVICES	0	0
7100 BOARD OF EDUCATION	0	34	7900 OPERATION OF PLANT	771	86
7200 GENERAL ADMINISTRATION	0	44	8100 MAINTENANCE OF PLANT	263	22
7300 SCHOOL ADMINISTRATION	646	0	8200 ADMINISTRATIVE TECHNOLOGY SERVICES	53	33

# Know Your Schools

- The Know Your Schools webpage is located at <https://edudata.fldoe.org>.



The screenshot shows the Florida Department of Education's 'Know Your Schools' webpage. At the top is the department's logo and navigation menu with links for PORTAL HOME, REPORT CARDS, STRATEGIC PLAN, CLOSING THE GAP, ADVANCED REPORTS, and RESOURCES. Below the menu is a map of Florida with various cities labeled. The main heading reads 'Know Your Schools' with the subtitle 'Find and Compare Florida Public Schools'. A search bar is present with the text 'Search by Zip Code, School, or City'. At the bottom of the page are three green circular icons: a map of Florida labeled 'State Report Card', a city skyline labeled 'District Report Cards', and a schoolhouse labeled 'School Report Cards'.

- In addition to school grades, you can view per-pupil expenditures for schools throughout the state, including charter schools.

# Know Your Schools

- To access per-pupil expenditures, select the “School Report Cards” link, then choose a district and school from the drop-down menus.



School Report Card Selector ✕

**Instructions:** Use the school and district selection boxes below to navigate to a school's report card. Suggested options will appear as you type in each box.

Search by District:

Select a District

District is optional. Use district to filter the school list.

Search by School:

Select a School

[View School Report Card](#)

# Know Your Schools

- Below the School Accountability Summary, there is a list of links to additional information.
- The second to last link is Per-Pupil Expenditures.

- Population and Enrollment
- Assessments - Academic Achievement, Growth
- Assessments - English Language Learners
- Acceleration
- Discipline and Attendance
- Graduation and Postsecondary
- Access to Quality Educators
- Long-Term Goals and Interim Progress
- Per-Pupil Expenditures**
- National Data



### Total Costs Per Pupil

Total costs per pupil are the aggregate of school costs and district indirect costs per pupil.

### School Costs Per Pupil

School costs per pupil are the current costs incurred at the school level directly or indirectly, including costs for instruction, purchased services, materials and supplies, operational capital outlay, student support services, school administration, and operation and maintenance of plant.

### District Indirect Costs Per Pupil

District indirect costs are costs that are incurred at the district level and allocated to each school, and include student support services, general administration, centralized services and school board.

Selected School Year:

2024-25

#### 2024-25 Total Costs Per Pupil (Total School + Total District Indirect Costs)

Total Funds
\$9,743

#### 2024-25 School Costs Per Pupil

State and Local Funds	Federal Funds	Total Funds
\$8,330	\$346	\$8,676

#### 2024-25 District Indirect Costs Per Pupil

State and Local Funds	Federal Funds	Total Funds
\$917	\$150	\$1,068

- The cost per pupil is an average for the school, not by program.



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# Common Questions

# Fund 490 Reconciliation

The most common reason for resubmissions is the fund 490 reconciliation. The fund 490 reconciliation can be confusing because we are comparing the amount from the AFR to the amount entered on Form 6, which is the same field where function 5900 is entered.

District Total	490	N/A	Fund 490: AFR \$14,803,035 and PCR \$17,355,210; difference of \$(2,552,175). Is the difference related to function 5900? If yes, no correction is necessary.
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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
SPECIAL REVENUE FUNDS - MISCELLANEOUS 490

FISCAL YEAR: 2024-25

DISTRICT: [REDACTED]

EXPENDITURES

	ACCOUNT NUMBER	TOTAL
<b>CURRENT:</b>		
Instruction	5000	0.00
Student Support Services	6100	0.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Dev. Services	6300	0.00
Instructional Staff Training Services	6400	0.00
Instruction-Related Technology	6500	0.00
Board	7100	0.00
General Administration	7200	0.00
School Administration	7300	0.00
Facilities Acquisition and Construction	7410	0.00
Fiscal Services	7500	0.00
Food Services	7600	0.00
Central Services	7700	0.00
Student Transportation Services	7800	0.00
Operation of Plant	7900	0.00
Maintenance of Plant	8100	0.00
Administrative Technology Services	8200	0.00
Community Services	9100	14,517,849.29
<b>CAPITAL OUTLAY:</b>		
Facilities Acquisition and Construction	7420	198,908.56
Other Capital Outlay	9300	86,276.84
<b>TOTAL EXPENDITURES</b>	<b>0000</b>	<b>14,803,034.69</b>

## Form 6

Key

Fund

Fund 4  
Code to represent Fund.

Other Instruction

Function 5900 and Fund 490.

Note: You can be in balance in fund 400, but out of balance in fund 490 if the fund 490 amount was entered in a different field.

# Program 341

Per section 1009.22, F.S., expenditures for continuing workforce education programs must be fully supported by fees. Costs are compared to fees collected and reported in revenue code 3463. Meeting this requirement can be challenging because programs pick up residual costs in the cost report system. Table 00001 is locked so program 341 cannot be removed.

An option is to create a duplicate of Table 00001 and remove program 341. Use the new table in place of Table 00001 so the costs normally entered on Table 00001 are on the duplicated table instead. This will allow you to control the system-allocation for program 341 by keeping it restricted to its own table. Be sure to review your table report before entering costs because it may still pick up system-allocated costs if it is included on other tables.

We do still see issues with fees not recorded, or only partially recorded, in revenue code 3463, so it is important to carefully monitor that, as well.

# Transportation Costs

Transportation costs are district-wide costs, but they are school-level by nature, excluding administrative costs.

Section 1010.20, F.S. states that “total school costs” count towards program expenditure requirements, which means direct and school indirect combined.

(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:

**Form 4A**

**Form Key**  
**Table** (Unknown) Fund Fund.   
Attribution Table for distribution of cost.

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**Control 1000 - Direct Costs**

Salary	P Benefits	Purchased Services	Material - Supply	Other
<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>

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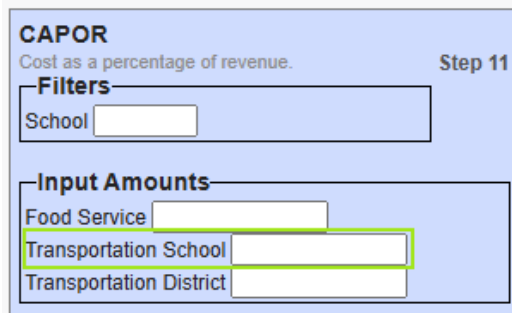
**Control 200x - School Indirect Costs**

	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"/>			

Note: You can enter transportation costs on Form 4A, but be sure to enter all but administrative costs in control 200x, not control 300x.

# Transportation Costs

When reviewing the Cost as a Percentage of Revenue report, only the transportation costs entered in the “Transportation School” input field will count toward your program expenditure requirements at the district level.



**CAPOR**  
Cost as a percentage of revenue. Step 11

**Filters**

School

**Input Amounts**

Food Service

Transportation School

Transportation District

The program expenditure requirement edit in the cost report review also includes only school indirect for food service and transportation.

School Name	Fund Number	Edit Description
District Total	100	Program 101 (min 90%) 102% MET; Program 102 (min 80%) 104% MET; Program 103 (min 80%) 111% MET; Program 130 (min 80%) 89% MET; Program 300 (min 80%) 82% MET; Program 111 (min 90%) 107%; Program 112 (min 90%) 127%; Program 113 (min 90%) 122%; Program 254 (min 90%) 55%; Program 255 (min 90%) 157%; ESE Aggregate (min 90%) 117% MET.

# FTE and Cost Mismatches

A common issue is programs with FTE and zero costs, or vice versa. The cost report is prepared using teacher and student course schedules, then the student headcounts are replaced with recalibrated FTE.

Our system is matching those costs with FTE reported for revenue, so if there was a change to how the students were reported during the school year, you may have prepared your cost report using a program that ultimately will not have FTE and revenue credited to it. Ideally, this should be corrected during the cost report preparation process so that costs are aligned with FTE.

If possible, research the student(s) who changed and correct the teacher record in SATSY. After posting the Staff Data Edit and School/District Summary, the attribution factors will update and attribution tables can be changed.

# Charter Reconciliation Differences

The charter reconciliations on the AFR/PCR Reconciliation tab of the PCR review typically do not match. Why is this?

Fund 100 Charter school funding and expenditure comparison. Cost Report Form 6 reported \$18,091,553, aggregated schools reported \$14,685,150; for a difference of \$3,406,403.

The reconciliation compares the charter school pass-through on Form 6 to the sum of all Form 7s, by fund, reported in the PCR.

## Form 6

<b>Key</b>	
<b>Fund</b>	<input type="button" value="+ Search"/>
Fund 1 <small>Code to represent Fund.</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>

## Form 7

<b>Form Key</b>		<input type="button" value="Save"/>	<input type="button" value="Discard"/>				
<b>Fund</b>	<b>School</b>	<input type="button" value="+ Search"/>					
Fund 1 <small>Code to represent Fund.</small>	(Unknown) <small>School of Instruction.</small>						
<b>Control 400x - School Indirect Costs</b>							
	6100	6200	6300	6400			
4000	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			
	6500	7100	7200	7300			
4001	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			
	7400	7500	7600	7700			
4002	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			
	7800	7900	8100	8200			
4003	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			
<b>Control 500x - Program Costs</b>							
<a href="#">Click to add a new row</a>							
Show	10	entries					
<b>Pgm</b>	<b>Salaries</b>	<b>Benefits</b>	<b>Purch Srv</b>	<b>Mtri&amp;Sup</b>	<b>Other</b>	<b>Capital</b>	<b>School Ind</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total</b>	0	0	0	0	0	0	0

Charter schools may have timing differences or other reasons for costs not matching the pass-through from the district.

For the federal relief funds, verify with the charter school that it did not combine those costs in fund 400.

For any fund that had a pass-through amount and zero costs, or vice versa, verify that is correct with the charter school.

# Charter Schools Indirect

Charter school indirect costs by function not matching indirect costs by program is one of the most common reasons for resubmissions.

The total of indirect costs entered by function on Form 7, excluding 7600 and 7800, should match the total of indirect costs entered at the program level. Form 7 will generate an error notifying you they do not match if you manually key the cost data.

Form 7

School Indirect by Function(Excluding 7600 & 7800) of \$4,000 should equal Program Indirect total of \$3,500.  
Warning, program 101 has zero FTE.  
Warning, program 102 has zero FTE.

**Form Key**

Fund: Fund 6 (Code to represent Fund.)  
School: 0112 - MATT CHARTER SCHOOL (School of instruction.)

**Control 400x - School Indirect Costs**

4000	6100 1,000	6200 1,000	6300 1,000	6400 1,000
4001	6500	7100	7200	7300
4002	7400 0	7500 0	7600 1,000	7700 0
4003	7800 1,000	7900 0	8100 0	8200 0

**Control 500x - Program Costs**

Click to add a new row

Show 10 entries

Pgm	Salaries	Benefits	Purch Srv	Mtrl&Sup	Other	Capital	School Ind
101	150	0	0	0	0	0	3,000
102	0	0	0	0	0	0	500
<b>Total</b>	150	0	0	0	0	0	3,500

# Charter Schools Indirect

You will not get an error message if you load charter data in step 13 of phase II in the cost report system.

If you run the Cost Data Edit step again after loading charter data, you can review the report for errors without having to manually check every Form 7.

Fund: 6      Table: 99998 Cares Act Charter

School: 0112 MATT CHARTER SCHOOL

---Indirect Amounts To Be Attributed To All Programs This School/Program Table---

Ctrl	Func	Amount	Func	Amount	Func	Amount	Func	Amount
4000	6100	1,000	6200	1,000	6300	1,000	6400	1,000
4002	7400		7500		<del>7600</del>	<del>1,000</del>	7700	
4003	<del>7800</del>	<del>1,000</del>	7900		8100		8200	

---Program Direct Expenditures This School/Program Table---

Ctrl	Salaries	Benefits	Purchased Services	Materials Supplies	Other Expenses	Capital Outlay	School Ind	Cost per FTE
5101	150						3,000	
5102							500	

---Form Errors---

Ctrl	Field	Message
4000	Fund	School Indirect by Function(Excluding 7600 & 7800) of \$4,000
4000	Fund	Warning, program 101 has zero FTE.
4000	Fund	Warning, program 102 has zero FTE.

Review the Form Errors section at the bottom of the page for error messages.

## Charter Schools Cost per FTE Equal for All Programs

Charter schools may provide costs that are different for each program in their cost report, but when calculated using their FTE, the costs are equal for all programs.

County - CHARTER SCHOOL  
Fund 100 - General Fund

Program Number	Unweighted FTE	Total Direct Costs	Total School Costs	Total Program	Percent of Revenue			FEFP Adjusted Revenue	Total Costs per FTE Students
					Direct Costs	School Costs	Total Costs		
101	486.54	1,826,496	4,203,387	4,203,387	48	112	112	3,768,067	8,639
102	310.56	1,165,562	2,682,351	2,682,351	54	125	125	2,151,319	8,637
111	48.52	182,346	419,639	419,639	38	88	88	474,464	8,649
112	21.00	75,055	172,727	172,727	41	94	94	183,670	8,225
130	226.17	852,232	1,961,273	1,961,273	45	103	103	1,898,250	8,672
<b>Total</b>	<b>1092.79</b>	<b>4,101,691</b>	<b>9,439,377</b>	<b>9,439,377</b>	<b>48</b>	<b>111</b>	<b>111</b>	<b>8,475,770</b>	<b>8,638</b>

We do not see this for traditional schools because programs are separated onto tables and costs that are distributed are specific to the programs served. This results in different costs per FTE.

If a charter school takes its total costs at the end of the year and then splits it by program using a percentage of the total staff or FTE, the costs are not distributed to specific programs based on the services received and the cost per FTE is equal for all programs.

Charter schools should try to identify costs specific to each program in the same manner as traditional schools. Chapter 5 of the Red Book describes the calculations for splitting salaries and indirect costs.



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# Questions and Answers



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