



FLORIDA DEPARTMENT OF  
**EDUCATION**  
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# Program Cost Reporting

2017 Florida School Finance Officers Association  
Fall Conference

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## Discussion Topics

- Importing and using recalibrated FTE
- Cost as a Percentage of Revenue (CAPOR) Components
- 2017 common review issues
- District monitoring changes

# 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 F607760.
  - 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

# 2017 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

# 2017 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



# 2017 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

# 2017 Common Review Issues

- Retransmissions
  - 2017 = 70%      2016 = 72%
  - Greater than one retransmission
    - 2017 = 27%      2016 = 44%
  - Number of retransmissions appear 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

# District Monitoring Changes

- Moving to a risk-based approach
- Criteria will include, but not be limited, to:
  - Statutory compliance issues
  - Number of retransmissions
  - Experience of district personnel
  - Review question responses
- Reduce the number of districts monitored
- Increase the speed of the review

# ***QUESTIONS?***

Florida Department of Education  
Contact Information

Alricky Smith, Administrator

Jeff Ewaldt

850-245-0405

email:

Alricky.Smith@fldoe.org

Jeffrey.Ewaldt@fldoe.org



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