

Draft Cost Allocation Plan

(School Year 2017-18/2018-19 Data)

Note that in these school years districts will not report location codes to OSPI as part of the F-196 reporting process.

1. Federal Program Expenditures

- All federal program S-275 and F-196 expenditure data is isolated from other school district fiscal data for this analysis.
- The same cost allocation described below will apply to federal program expenditures with one exception.
- In order to carry a portion of the federal expenditure pool, a school must have S-275 federal program staff or F-196 federal expenditures identified at that school. The intent is to spread federal costs reported at a centralized location across only those schools that showed federal program staff or expense.

2. Salaries and Benefits

- Use S-275 data to identify total final salary and benefits at the building level.

		S-275 Salary
School Building A	S-275	3,000.00
School Building B	S-275	2,000.00
School Building C	S-275	1,500.00
School Building D	S-275	1,300.00
Null values	S-275	1,700.00
		9,500.00

- All costs coded to non-instructional locations will be pooled, and then allocated to instructional locations using a measure of proportionate share of student enrollment.

		S-275 Salary	Student FTE	null allocation	1,700.00	
School Building A	S-275	3,000.00	600	39.60%	673.27	3,673.27
School Building B	S-275	2,000.00	375	24.75%	420.79	2,420.79
School Building C	S-275	1,500.00	290	19.14%	325.41	1,825.41
School Building D	S-275	1,300.00	250	16.50%	280.53	1,580.53
Null values	S-275	1,700.00	-	-		
		9,500.00				9,500.00



- c. Compare the percentage variance between the F-196 data reported in objects 2, 3, and 4 and the S-275 salaries and benefit data.

Total statewide salary and benefits	F-196	10,800.00		
				113.7%
Total statewide salary and benefits	S-275	9,500.00		

- d. Apply the percentage calculated in step C to the cost calculated at each instructional location in step b. This represents your adjusted total salary and benefits cost by instructional location that will tie to the F-196 reporting.

		S-275 Salary	Student FTE	null allocation	1,700.00			F-196 Salary
School Building A	S-275	3,000.00	600	39.60%	673.27	3,673.27	113.7%	4,175.92
School Building B	S-275	2,000.00	375	24.75%	420.79	2,420.79	113.7%	2,752.06
School Building C	S-275	1,500.00	290	19.14%	325.41	1,825.41	113.7%	2,075.21
School Building D	S-275	1,300.00	250	16.50%	280.53	1,580.53	113.7%	1,796.81
Null values	S-275	1,700.00	-	-				
		9,500.00				9,500.00		10,800.00

3. Non-Employee Related Expenditures by Activity

- a. General fund expenditures by activity, objects 0–1 and 5–9 are summed for each 10 series as follows: 10 – Administration; 20 – Instruction; 30 – Instructional Support; 40 – School Food Services; 50 – Pupil Transportation; 60 – Maintenance and Operations; 70 – Other Services; 80 – Debt Service 90- Public Actives.
- b. Allocation methodologies are as mapped below:

10	20	30	40	50	60	70	80	90
Student	Student	Student	Student	Student	Student	Student	Excluded	Student

c. Student Basis

- Costs are allocated across instructional locations based on their proportionate share of the school district's total enrollment as reported in the P-223.
- This methodology is used to distribute all non-employee related costs in all activities.

d. Other Basis to allocate costs not utilized at this time.

- Staff FTE, ICOS Square Footage, Meals Served, and Miles Driven provide unique characteristics on school district data and were considered as factors to associate costs.
- These other basis elements are under development.