

INSTRUCTIONS FOR 2019-2020 ANNUAL COST ANALYSIS REPORT

GENERAL

The annual cost analysis report forms and instructions are being provided by the Department of Education, Florida College System (FCS) Budget Office to Florida College System institutions.

The Annual Cost Analysis Report consists of the following tabs:

- **Instructions** - Double click on image for a pdf of these instructions.
- **Data Entry – CA2** - Data entry form for the CA-2 Report.
- **Data Entry – Admin Cost** - Data entry form for the Administrative Cost Report.
- **Prior Year – Admin Costs** - Data provided from prior year Administrative Cost Report.
- **Checklist** - This provides reconciliation for areas which must balance.
- **CA-2 Detail** - Expenditure analysis which is automatically populated.
- **Prior Year – CA2** - Data provided from prior year CA-2 Report.
- **Amount Change** - Calculates the amount of change reported from the prior year to current year cost analysis detail.
- **% Change** - Calculates the percentage of change reported from the prior year to the current year cost analysis detail.
- **ICS 9.0000** - Attachment to provide details for ICS 9.0, Contingencies, Transfers, etc.
- **Extraordinary Costs** - Attachment to provide details of extraordinary costs.

The purpose of the Cost Analysis Report is to identify and categorize those expenses that are used by the college to support the delivery of instruction. Further, this report shows the specific functions on which these funds are expended. The Report is intended to be an analysis of the expenditures for those courses and programs supported by the Florida College System Program Fund. The CA-2 is intended to be the analysis of expenditures for both lower level and upper level (baccalaureate) courses and programs.

The Report spreadsheet has been programmed using Excel. The completed excel file should be returned via e-mail to collegereporting@fldoe.org no later than **Friday, October 16, 2020**. No hard copy of the report or signed presidential certification is required.

If you have any questions, please contact Lance Ball at 850-245-0080 or lance.ball@fldoe.org.

SPECIFIC INSTRUCTIONS

CA-2 Data Entry

The CA-2 data entry form currently has zeros in all of the cells; however, as the data are entered, certain cells will automatically update. Do not attempt to alter this report in any manner as this will result in an error. A standardized format is necessary for aggregation of system-wide totals. Only make entries where user input is needed on the data entry tab, as any attempt to alter the other worksheets will result in a reminder pop-up that no changes may be made to the templates. If you copy cells from another Excel worksheet, make sure those cells are first “unlocked” under the protection settings in the cell format. Otherwise, if you copy a locked cell into an unlocked cell, you will lose the ability to change the copied cell.

Please note the following color coding within the specific worksheets:

- Data Entry – CA2 tab
 - All yellow sections are to be completed by the college.
- CA2 Detail tab
 - Data in the green sections are carried over from the Data Entry – CA2 tab.
 - Data in the pink sections are summations of data columns/rows.
 - Red and blue print data are Allocated Instructional Support Cost and College-Wide Instructional Support Cost.
 - Pre-populated, college-specific historical information is at the bottom of the worksheet. These cells have a yellow background. The information provided in these cells is locked and may not be altered. Please notify the budget office as soon as practical if you notice any problems with any of the pre-populated information.
- % Change tab
 - Cells are conditionally formatted to shade pink to indicate a change that is greater than 10% from the previous year.

Student credit hour, unduplicated headcount, financial aid unduplicated headcount, fulltime faculty FTE, CCLA ratio, and facilities space ratio information for your college has already been entered into the CA-2 worksheet, and have been drawn directly from your database submissions. **Before submitting the CA-2, ensure that all rows which contain credit hour data also contain expenditure data and vice versa.**

Costs for courses which have no FTE, should be reported in Function 4.0. If FTE are generated by courses for which the college expends no funds, the value of such "contributed services" should be recorded as revenue and expense under the appropriate General Ledger codes. Any situation in which one type of data is shown and the other is not **MUST** be explained in detail, in the letter of transmittal or notes, which are submitted with the completed CA-2.

Additional information/clarification regarding the CA-2 is as follows:

- Amounts reported in ICS 5.8100, Svcs. Students with Disabilities, should agree with the total reported on the Report of Actual Services and Expenditures for Students with Disabilities for the same period for Fund 1 Expenditures.
- The checklist tab provides reconciliation to critical areas which must balance before the CA-2 is considered complete. Please make sure all items are balanced **before** submitting the file.
- If coaches, librarians and counselors at your college provide direct instruction, the portion of their cost related to direct instruction should be allocated under the “Direct Instructional Cost” section of the cost analysis. The remaining personnel cost for these positions should be entered under “Support” for the corresponding non-instructional Information Classification Structure (ICS). For example, remaining cost for a coach may be entered under ICS 5.2 Organized Athletics (cells F151 and G151).

The Cost Analysis should **only include** those expenditures from the Current Fund – Unrestricted that are supported in whole or in part from the appropriations from General Revenue or Lottery to the Florida College System Program Fund or from tuition and fees.

The following expenditures should be **excluded** from the report.

- Expenditures for accrued leave or compensated absences.
- Expenditures for Lifelong Learning or Recreational & Leisure programs and courses.
- Expenditures for all Non-FCSPF programs that were supported by Non-Program Revenues.
- Expenditures for Special Projects (such as the University Center).
- Expenditures for Other Postemployment Benefits (OPEB).
- Expenditures for GASB 68 Pension Costs

Detailed documentation must be maintained by the college to provide specific identification of the expenditures excluded from the CA-2 and to support procedures used to allocate expenditures.

Administrative Cost Data Entry

We are requesting that colleges complete the Data Collection for the Administrative Cost Report. Use the statutory guidance contained in §1010.215(4), Florida Statutes, which is shown below, in order to determine what qualifies as an administrative expense when compared to the K-12 system. The full text of the law can be found by clicking this link to [§1010.215, F.S.](#)

§1010.215(4)(a), F.S.

(4)(a) All expenditures within the general and special revenue funds for each district school board, including salaries, benefits, purchased services, energy services, materials and supplies, capital outlay, and miscellaneous expenditures, for the following purposes are classified as administrative expenditures:

1. District school board.
2. General administration.
3. School administration, excluding support expenditures.
4. Facilities acquisition and construction at the district level.
5. Fiscal services.
6. Central services at the district level.

(b) All expenditures within the general and special revenue funds for each district school board, including salaries, benefits, purchased services, energy services, materials and supplies, capital outlay, and miscellaneous expenditures, for the following purposes are classified as instructional expenditures:

1. Instruction.
2. Instructional support services, including student personnel services, instructional media services, instruction and curriculum development, and instructional staff training services.
3. School administration, including support expenditures.
4. Facilities acquisition and construction at the school level.
5. Food services.
6. Central services at the school level.
7. Student transportation services.
8. Operation of plant.
9. Maintenance of plant.

Definitions for the functions specified in this subsection are specified in [State Board of Education rules](#).

Attachment – Detail of ICS 9.0000

We are requesting that colleges complete the Schedule of Transfers, Contingencies and Other Miscellaneous Transactions for ICS 9.0000. Provide a detailed listing and a thorough explanation of all items comprising the amount shown for ICS 9.0000.

Attachment – Detail of Extraordinary Costs

We are requesting that colleges complete the new Schedule of Extraordinary Costs. If any extraordinary costs are included in your institution's data, please detail that information on the Extraordinary Costs tab. Examples of extraordinary costs could include large and unusual legal expenses or one-time substantial and/or unusual payments. Provide a detailed listing and a thorough explanation of all items on this schedule.