


Forms PCRAF and PCR

Form PCRAF is used to distribute the costs that were coded using the goal field 0000. In order for those costs to be properly distributed to the correct goal, Form PCRAF will need to be completed. Prior to opening form PCRAF, Fund form 01 will need to be opened and saved. If there are no costs present in Row A () then no allocation factors will need to be entered, however, any column that has unallocated costs in Row A will need to enter allocation factors in that column.

| | ----- Teacher Full-Time Equivalents ----- | | | | ----- Classroom Units ----- | | Pupils Transported |
|---|--|--|---------------------------------------|---|--|---|--------------------------------------|
| | Instructional Supervision and Administration (Functions 2100-2200) | Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 2,130,530.10 | 665,936.08 | 4,256,339.30 | 2,611,339.14 | 6,336,403.56 | 9,581.96 | 1,528,709.29 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | | | | | | | |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | | | | | | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Vocational Education | | | | | | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Vocational Education | | | | | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | | | | | | | |
| 6000 ROC/P | | | | | | | |
| Other Goals | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



The first 4 columns use Teacher FTE's as the allocation factor. Enter the FTE's associated with each program in the appropriate box. For this example let's assume that the district had 26 FTE's for regular Ed (goal 1110), 3 FTE's for continuation schools (goal 3200), 2 FTE's for migrant education (goal 4850), and 6 FTE's for special Ed (goal 5xxx).

The next 2 columns use Classroom Units as the allocation factor. **Definition:** The classroom unit (CU) allocation factor is the number of units of space occupied by each program. The CU provides a method of converting each program's square footage into a standardized allocation factor. Although the term "classroom unit" was derived from using an "average" classroom as the basis for the measurement, all types of space are included in the CU count, not just classrooms. When calculating CUs, count space that is occupied by an identifiable function or activity. If multiple programs share an area, the CU is allocated to each program on the basis of the percentage of hours the room is used by each program. Report non-instructional programs that occupy space in district administration facilities as part of the district administration program.

Common-use areas are considered to benefit all programs and are not included in the calculation of CUs. They include areas such as school offices, media centers, libraries, corridors, restrooms, faculty rooms, unoccupied rooms, and outdoor areas (swimming pools, ball fields).

Instruction and office areas. For "people-occupied" areas, such as instruction or office space, a room that falls with the general range of 800 to 1,100 square feet counts as one (1.0) CU. Areas that fall outside this range are converted to CUs by dividing the actual square footage by 960. For example, a room occupying 1,200 square feet is 1.25 CU (1,200 divided by 960). Examples of areas converted to CUs by using 960 might include large areas, such as science labs, computer labs, multipurpose rooms, and gymnasiums; small areas, such as cubicles for speech therapy; and agency-wide administration facilities.

Operational areas. Buildings such as maintenance shops, warehouses, and transportation facilities generally require approximately one-third the amount of maintenance and upkeep required for spaces used for students and other services. Convert these operational areas to CUs by dividing square footage by 2,880 (960 x 3). Partially enclosed spaces, such as sheds or patios, may be excluded from the calculation.

Food services. In the area of food services, only the kitchen and serving areas are counted as CUs. The eating area is considered common space and is omitted from the calculation unless other activities occur in this area. If a multipurpose room is used for part of the day for classes and part of the day as the eating area, the CUs for the portion of the day attributable to classes are assigned to the appropriate program, and the portion attributable to food services is omitted. **CU Functions:** CU factors are used to allocate costs in the plant services functions (8100 and 8700)

See more about the Classroom Unit allocation factors in the CSAM Procedure 910-7.

The final allocation method is based upon number of pupils transported one-way from home to school.



| | ----- Teacher Full-Time Equivalents ----- | | | | ----- Classroom Units ----- | | Pupils Transported |
|---|--|--|---------------------------------------|---|--|---|--------------------------------------|
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| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 2,130,530.10 | 665,936.08 | 4,256,339.30 | 2,611,339.14 | 6,336,403.56 | 9,581.96 | 1,528,709.29 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals | | | | | | | |
| Description | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | 26.00 | 26.00 | 26.00 | 26.00 | 34.00 | 34.00 | 2,325.00 |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 | 2.00 | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Vocational Education | | | | | | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Vocational Education | | | | | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 57.00 |
| 5000-5999 Special Education (allocated to 5001) | 6.00 | 6.00 | 6.00 | 6.00 | 8.00 | 8.00 | 88.00 |
| 6000 ROC/P | | | | | | | |
| Other Goals | | | | | | | |
| Description | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds | | | | | | | |
| Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 37.00 | 37.00 | 37.00 | 37.00 | 47.00 | 47.00 | 2,470.00 |

The allocation factors should be all the same for the first 4 columns, the next 2 columns should also have the same allocations factors. Once all the allocation factors have been entered the form should be saved then closed.

Form PCR displays data by goal and consists of the Program Cost Report and four supporting schedules:

- The Program Cost Report summarizes direct (e.g., direct-charged and allocated) and central administration costs by goal. It also displays as "Other Costs" those expenditures with functions not already picked up in the specific goal lines.
- Schedule of Direct Charged Costs (DCC) details the costs of instruction, ancillary service, and community service functions, which must always be direct-charged to a goal, and also any support function costs that have been direct-charged to a goal.

- Schedule of Allocated Costs (AC) details Undistributed costs (goals 0000 and 9000) allocated to specific goals based on allocation factors (see Form PCRAF for allocation factors).
- Schedule of Central Administration Costs (CAC) calculates the ratio used to distribute central administration costs in Column 4 of Form PCR. **This ratio is similar to, but not exactly the same as, an indirect cost rate (see Form ICR for the indirect cost rate).**
- Schedule of Other Costs (OC) displays the costs direct-charged to functions 3700 (Food Services), 6000 (Enterprise), 8500 (Facilities Acquisition and Construction), and 9000–9999 (Other Outgo).

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs col. 3 x Sch. CAC line E Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 27,093.50 | 0.00 | 27,093.50 | 1,220.73 | | 28,314.23 |
| 1110 | Regular Education, K-12 | 33,922,888.42 | 12,820,700.72 | 46,743,589.14 | 2,106,083.88 | | 48,849,673.02 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 0.00 | 1,053,621.22 | 1,053,621.22 | 47,472.06 | | 1,101,093.28 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3400 | Opportunity Schools | 93,646.93 | 0.00 | 93,646.93 | 4,219.37 | | 97,866.30 |
| 3550 | Community Day Schools | 287,994.59 | 0.00 | 287,994.59 | 12,975.91 | | 300,970.50 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4850 | Migrant Education | 394,265.40 | 962,727.00 | 1,356,992.40 | 61,140.79 | | 1,418,133.19 |
| 5000-5999 | Special Education | 5,011,173.25 | 2,701,790.47 | 7,712,963.72 | 347,516.07 | | 8,060,479.79 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 1,035,979.22 | 0.00 | 1,035,979.22 | 46,677.18 | | 1,082,656.40 |
| 8500 | Child Care and Development Services | 8,613.48 | 0.00 | 8,613.48 | 388.09 | | 9,001.57 |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 222.46 | 222.46 |
| ---- | Enterprise | | | | | 0.00 | 0.00 |
| ---- | Facilities Acquisition & Construction | | | | | 8,313.84 | 8,313.84 |
| ---- | Other Outgo | | | | | 5,122,523.88 | 5,122,523.88 |
| Other Funds | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 207,497.70 | | 207,497.70 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | 0.00 | | 0.00 |
| ---- | Total General Fund and Charter Schools Funds Expenditures | 40,781,654.79 | 17,538,839.41 | 58,320,494.20 | 2,835,191.78 | 5,131,060.18 | 66,286,746.16 |

No manual entries are needed/required to complete form PCR. Once the allocation factors have been entered into form PCRAF, and that worksheet saved, all the information will flow into form PCR. An example of a completed for PCR is posted above. The PCR report shows all of the costs to run a program including Direct costs, Allocated costs, as well as Administrative costs .