

Sample Member District

All Funds							
Programs 270 and 470 (or programs 300-399, 450 and 460, if used in FY 2017)							
Function	Object						Total
	Salaries 61XX	ERE 62XX	Purchased Services 63XX, 64XX, 65XX (excluding 6450)	Supplies 66XX	Property 6450, 67XX, 6832, 6842	Other 68XX (excluding 6832 and 6842)	
1000	399,000	79,800	0	15,000	390,000	800	1,959,600
21XX	36,000	7,200	200	600	0	0	44,000
22XX	45,000	9,000	6,000	400	0	0	60,400
23XX	0	0	0	0	0	0	0
24XX	0	0	0	0	0	0	0
25XX	10,000	2,000	5,000	200	0	0	17,200
26XX	0	0	10,000	0	0	0	10,000
27XX	32,000	6,400	500	0	0	0	38,900
29XX	0	0	0	0	0	0	0
3XX	0	0	0	0	0	0	0
4XXX	0	0	0	0	1,075,000		
Total	522,000	104,400	21,700	16,200	1,465,000	800	2,130,100

Salaries and ERE

- 7 teachers' salaries and ERE included in function 1000

	Salary	ERE	Programs
2 Teachers	73,000	14,600	Agribusiness Systems
1 Teacher	42,000	8,400	Automotive Technologies
2 Teachers	84,000	16,800	Culinary Arts
1.5 Teachers			Nursing Services
2.5 Teacher			Medical Assisting Services

- There are 4 teachers in the Nursing and Medical Assisting Services programs. One teaches only in the Nursing Services program; One teacher splits her time between the 2 programs; and the other 2 teachers teach only in Medical Assisting Services. Each teacher has a salary of \$50,000 and ERE of \$10,000. Fill in the total Salary and ERE amounts in the table above for these two programs.
- Salaries and ERE in function 27XX were for transporting students to central programs that will be included in the reconciliation.
- Salaries and ERE in the other functions support all 5 JTED Programs and will be included in the allocated costs after all direct costs are reviewed.

Property

- Equipment and construction of buildings for programs includes

Programs	Equipment 673X, 6832, 6842	Construction 6450
Agribusiness Systems	25,000	0
Automotive Technologies	15,000	0
Culinary Arts	0	75,000
Nursing Services	150,000	
Medical Assisting Services	200,000	

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- Construction on a joint use building for the Nursing and Medical Assisting Services programs was completed in 2017. The Nursing Services program uses the building 40% of the time and Medical Assisting Services uses it the remaining 60%. Construction costs in 2017 were \$1 Million for this building. Fill in the total Construction amounts in the table on the bottom of page 1 for these two programs.

Purchased Services

- The purchased services in function 22XX were for training for the teachers in the Agribusiness and Automotive programs. Using the number of teachers in each program to allocate the costs, fill in the total direct Purchased Service amounts in the reporting form for these two programs.
- The remaining \$700 in functions 21XX and 27XX supported all 5 JTED Programs and will be included in the allocated costs after all direct costs are reviewed.

Supplies

- \$8,000 of supplies in function 1000 was for the Culinary Arts program.
- The remaining \$8,000 in functions 1000, 21XX and 22XX supported all 5 JTED Programs and will be included in the allocated costs after all direct costs are reviewed.

Other

- The \$800 in function 1000 was for admission fees related to field trips for all 5 JTED Programs and will be included in the allocated costs after all direct costs are reviewed.

Allocated Indirect Costs

The table below provides the allocation calculation based on percentage of direct expenditures for the costs related to satellite programs that are not already reported as direct costs. Fill in the Allocated Indirect Costs amounts in the reporting form for each program.

Type of Cost to Allocate	Amount	Program	Direct Costs	% of Direct Cost	Allocation Amount
Salaries	81,000	Agribusiness Systems	91,600	19	20,273
ERE	16,200	Automotive Technologies	52,400	11	11,737
Purchased Services	700	Culinary Arts	108,800	22	23,474
Supplies	8,000	Nursing Services	90,000	18	19,206
Other	800	Medical Assisting Services	150,000	30	32,010
Total	106,700	Total	492,800	100%	106,700

Reconciliation

- Salaries and ERE in function 27XX of \$38,400 were for transporting students to central programs.
- All costs in the program codes for CTE in the District's accounting records were for JTED approved CTE programs.
- The District's accounting records included \$27,200 of costs coded to functions 23XX-26XX, 29XX and 3XXX in CTE program codes.
- The District's total costs from the accounting records is in the data table on the top of page 1 of the exercise.