PRODUCT SUMMARY

The Need for Greater Detail in Financial Reporting

School Districts are encountering growing demands by school board members, school administrators, legislators, special interest groups and the public, to provide information that demonstrates effective cost management and provides transparency and accountability. These demands go beyond the reporting capabilities of their traditional financial systems using the basic classifications of fund, function and object. They require full cost accounting procedures that determine the cost of program services offered by School Districts and establish a comparison base to measure improvements and changes.

The Department of Education (NECS) publication of Financial Accounting for Local and State school systems details out the need and an approach for full program costing. (To read more about the approach, see charter 7 of the publication at http://nces.ed.gov/pubs2004/h2r2/)

A Solution with Endless Cost Analysis Capabilities:

Working with several Texas school districts, MindSphere Technology Group has developed a "Program Cost Analysis" (PCA) software that brings a new perspective in understanding District's costs. The software uses the activity based costing approach, an accounting method suggested by the Department of Education as referenced in publication above and widely used in the private sector to identify the cost of products and services. It provides an insight to the direct and indirect costs for specific educational services down to the level of a single seat of a class within a campus.

Examples of Cost Elements Applied to Class Sections		
	Payroll	**Non-Payroll**
Direct	Class instruction time and planning time	Specific supplies or equipment
Indirect	Campus support - principal, librarian, custodian, extra support duties District support - business office personnel	Campus – supplies, textbooks District – supplies, maintenance, professional services for tax collector and legal services

Once the full cost is determined at the class level for both budgeted and actual expenditures, it can then be aggregated to many different reporting levels (e.g., course, subject, program, school years, fund, object, organization, program intent). Additional cost data such as average cost per seat and direct-to-indirect cost ratio are also derived.

Program Cost Analysis enables you to:

✓ Establish the "true cost" of every class or instructional program (e.g. Foreign Language) for all campuses, based on the campus where the teaching services are delivered.

✓ Provide for an objective cost approach to justifying the continuation or elimination of a program or class.

✓ Analyze in detail the direct and indirect costs associated with any class, subject or program.

✓ Compare the cost of classes and programs across campuses or across school years for trend analysis.

✓ Perform budget and actual analysis across campuses, programs and/or school years.

✓ Evaluate class sizes and compare class utilization and costs across campuses.

✓ Evaluate the utilization of personnel based on master schedule information to provide in-depth reporting of personnel that are under and over utilized.

✓ Compare the utilization of support personnel across campuses.

✓ Evaluate personnel compensation and strengthen the management of stipends and extra pay.

✓ Analyze the district budget by fund, function, object, organization, program intent or by any way your district uses the accounting string.

✓ Determine cost allocation and reporting rules that fit the specific situations of your district.

✓ Integrate data from personnel, payroll, financial and scheduling systems and identify exceptions for data quality improvements.

✓ Automatically load data from your source systems and maintain data for different key dates (e.g. PEIMS submission dates, end of semester) within a school year and across school years.

Based on your district's cost objectives, PCA can provide you with endless capabilities to analyze, compare, and report your cost of services at different levels. Using this powerful software, the district can apply better cost containment measures and anticipate future costs. Understanding how expenditures are allocated to your educational services is generally the first step in developing plans to improve your organization's cost effectiveness.

See Page 2 for more information on reporting.

To learn more about how this software is helping school districts or to schedule an on-site demonstration of the Program Cost Analysis solution, please call us at (972) 930-3027.

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Analysis and Reporting

PCA comes with a customizable user-friendly web based portal (Information Center). The Information Center contains many features that are designed to give the user rapid access to a unified and consistent view of the business data for analysis and reporting. Key features of the Information Center are:

Interactive Analysis - a powerful and intuitive analysis component with rich data-navigation features that provides the user with the flexibility to select, filter and group data. User may select to display information through a chart, which contain rich charting capabilities allowing the user to select chart types, size/sort/rank results, and drill-down on any portion of the chart to display more detail information. User may also display information through a table view with the ability to sort, drill-down and interactively change reporting data elements from the column header.

Standard Reports - a library of over 100 pre-defined report templates are available in Adobe PDF format. Reports are grouped by data domains for easy reference and viewing. These reports can be viewed with a single mouse "click" or can be easily modified by the user to include/exclude data through a simplified data selection screen.

Query Builder - a user-friendly data access and reporting feature that enables a non-technical user to define and create report queries on an ad-hoc basis. It supports up to 16 columns and 3 levels of data groupings. Queries may also be saved for future viewing or may be shared with other users or a group of users defined to a role. The results of a query may also be formatted with user-defined headings and printed in an Adobe PDF format.

Alerts - an automatic notification feature that lets you know when events or thresholds arise. Alerts proactively monitor data sources, based on user-defined parameters, and deliver essential easy to understand information.

Exporting Data - any information displayed through a table view or a chart can be easily printed or exported to Microsoft's Excel or to Adobe PDF.

Security - Robust security features are included to protect the district's sensitive data. Data content security is enforced at the organization level and is granted at the user and/or a role level. The Information Center is further protected by the district's security infrastructure.

Sample Views

This screen displays a chart showing the Average Cost Per Seat (direct cost only) by campus program for two campuses.
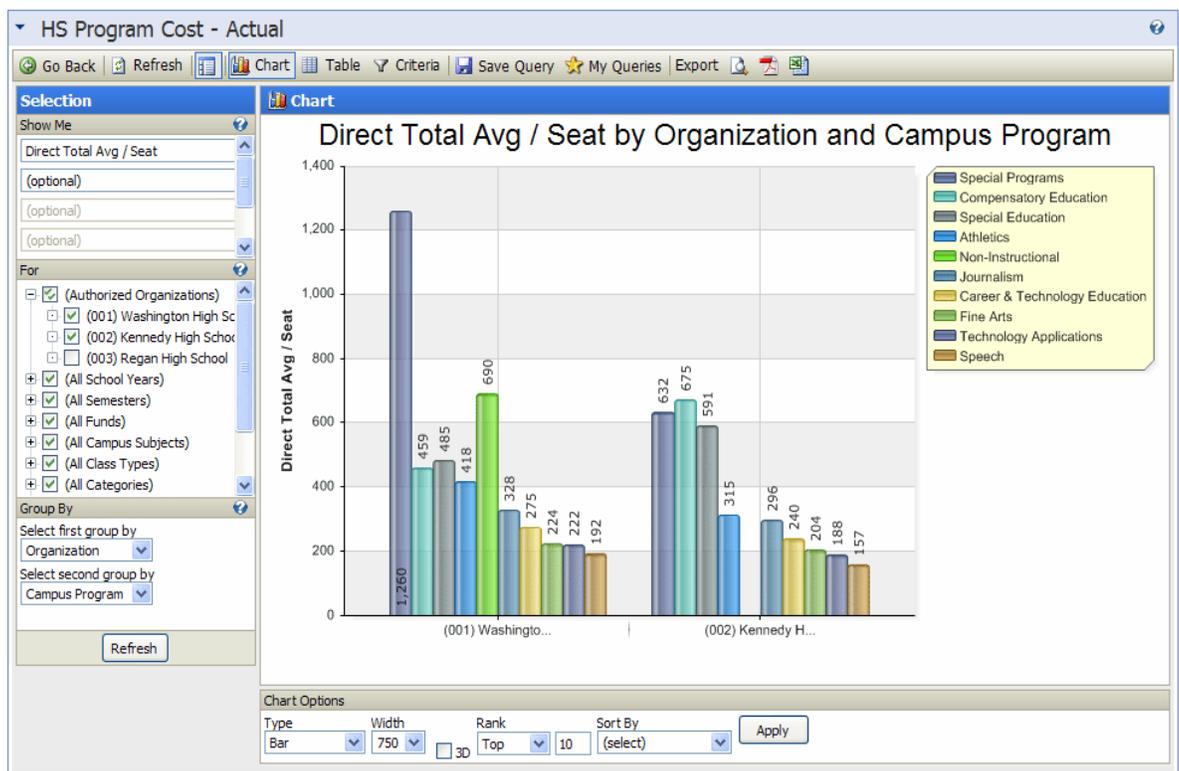
PRODUCT SUMMARY

This screen displays a chart showing the Direct Payroll & Benefits costs allocated to Classes and summarized by Campus Program
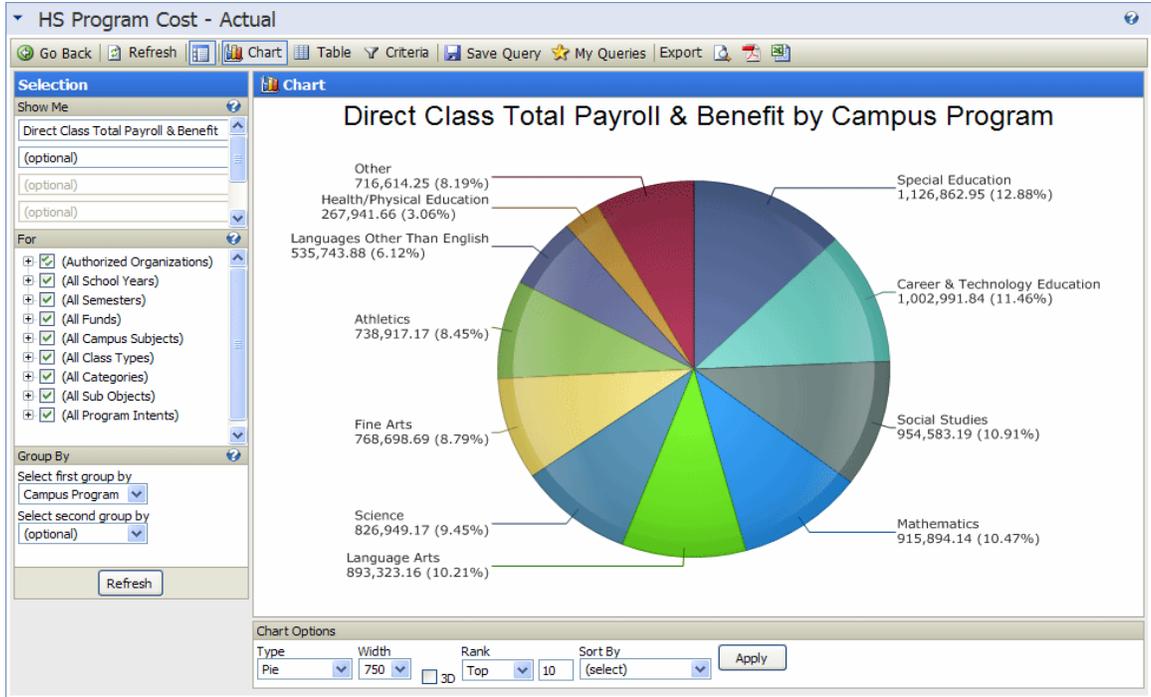
This screen displays a chart showing the Direct Payroll & Benefits costs allocated to Classes and summarized by Subject.

This is an example and result of a drill down on Fine Arts from previous screen.

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PRODUCT SUMMARY

HS Program Cost - Actual

Go Back | Refresh | Chart | Table | Criteria | Save Query | My Queries | Export
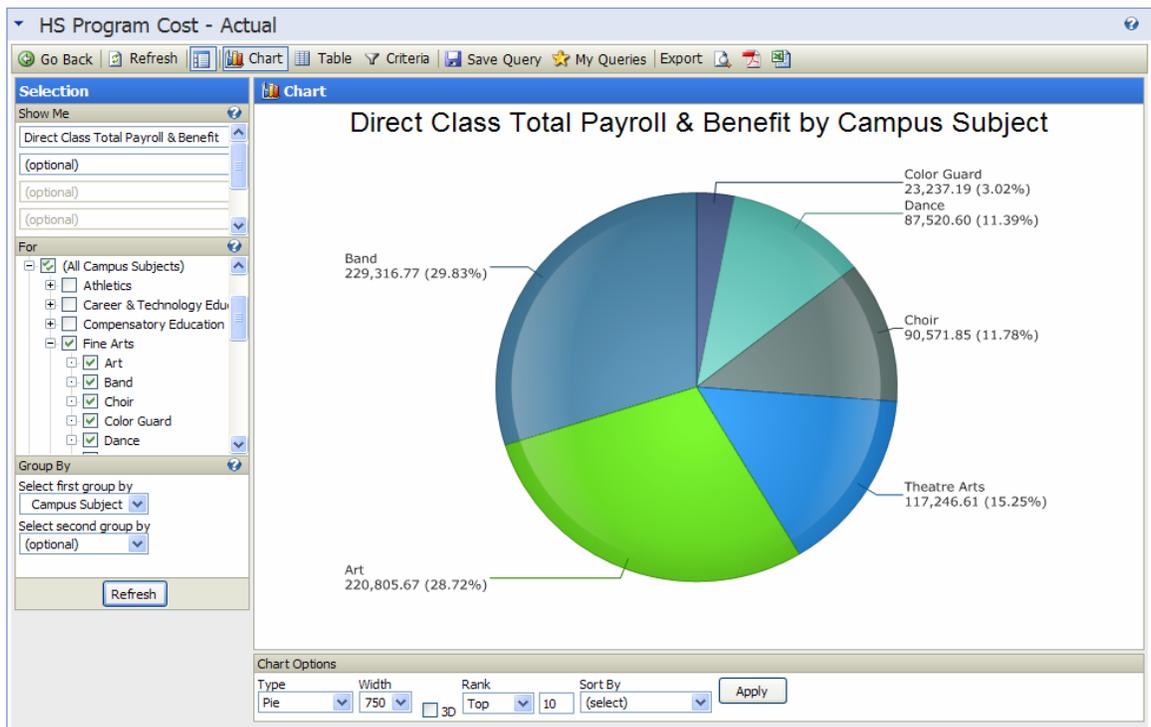
This screen demonstrates a table view with Direct and Indirect Costs by Campus Program and associated Average Cost per Seat.

It also demonstrates a drill down on Fine Arts.

Selection

Show Me
- Direct Class Total Payroll & Benefit
- Direct Non Payroll Total
- Indirect Support District Payroll & Be
- Indirect Non Payroll Total

For
- ☑ (Authorized Organizations)
- ☑ (All School Years)
- ☑ (All Semesters)
- ☑ (All Funds)
- ☑ (All Campus Subjects)
- ☑ (All Class Types)
- ☑ (All Categories)
- ☑ (All Sub Objects)
- ☑ (All Program Intents)

Group By
Select first group by
Campus Program
Select second group by
(optional)

[Refresh]

Table

Campus Program	Direct Class Total Payroll & Benefit	Direct Non Payroll Total	Indirect Support District Payroll & Benefit	Indirect Non Payroll Total	Total D&I Cost	Total D&I Avg / Seat
⊞ Athletics	1,088,794.69	703,484.45	554,579.33	1,879,203.02	4,950,693.60	854.75
⊞ Career & Technology Education	1,279,067.79	384,580.23	682,176.21	2,651,731.41	6,367,566.12	778.62
⊞ Compensatory Education	130,123.59	371.54	303,793.99	288,521.69	987,087.80	2,991.18
⊟ **Fine Arts**						
Art	302,407.17	26,346.98	175,958.47	842,379.55	1,636,381.14	626.25
Band	321,538.14	186,206.32	123,106.87	587,027.18	1,292,795.91	707.22
Choir	111,081.84	62,691.49	48,949.73	235,042.28	527,334.72	725.36
Color Guard	29,986.40	234.10	8,350.42	39,150.19	74,595.86	601.58
Dance	122,646.16	19,201.08	77,811.78	378,226.16	742,638.34	643.53
Theatre Arts	160,728.90	2,956.55	74,195.97	355,861.43	694,770.40	630.46
Total - Fine Arts	**1,048,388.61**	**297,636.52**	**508,373.24**	**2,437,686.79**	**4,968,516.37**	**658.26**
⊞ Health/Physical Education	402,995.92	6,374.09	273,473.23	1,298,654.90	2,456,049.83	618.34
⊞ Journalism	112,951.09	11,615.83	41,083.99	199,515.96	419,511.95	687.72
⊞ Language Arts	1,198,898.21	5,817.35	681,433.75	3,344,396.78	6,350,230.66	627.49
⊞ Languages Other Than English	761,075.99	3,612.65	407,163.20	1,976,461.87	3,766,314.06	622.94
⊞ Mathematics	1,215,762.53	9,244.20	690,836.67	3,343,121.08	6,378,524.18	621.75

HS Program Cost - Actual

Go Back | Refresh | Chart | Table | Criteria | Save Query | My Queries | Export

This screen displays a chart showing the Total Average Cost per Seat by Program Intent for three Campuses using Total Direct and Indirect Costs.

Selection

Show Me
- Total D&I Avg / Seat
- (optional)
- (optional)
- (optional)

For
- ☑ (Authorized Organizations)
- ☑ (All School Years)
- ☑ (All Semesters)
- ☑ (All Funds)
- ☑ (All Campus Subjects)
- ☑ (All Class Types)
- ☑ (All Categories)
- ☑ (All Sub Objects)
- ☑ (All Program Intents)
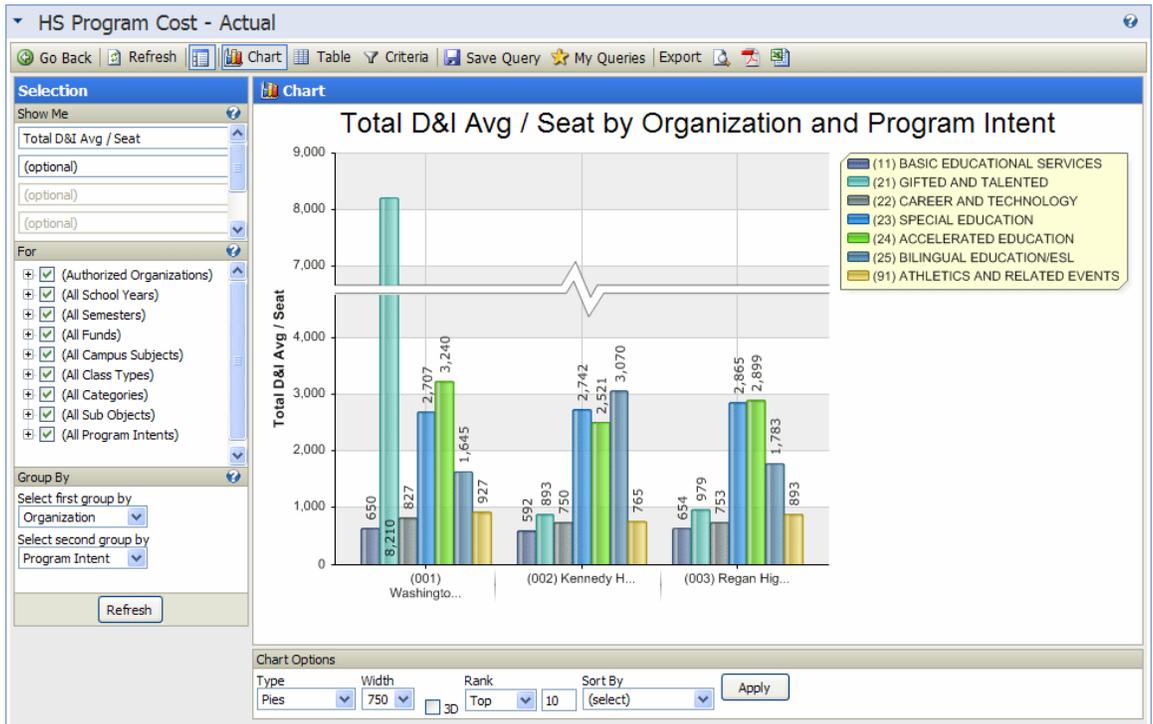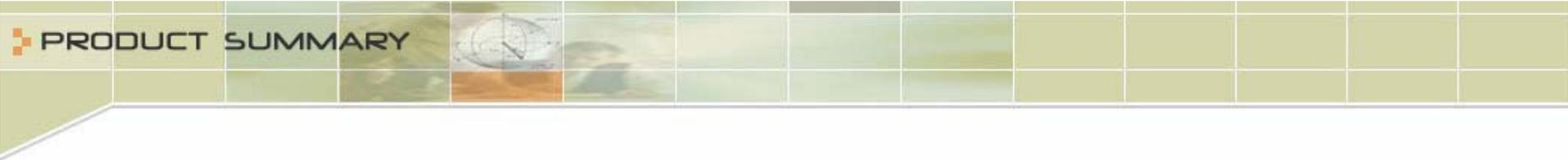
Group By
Select first group by
Organization
Select second group by
Program Intent

[Refresh]

Chart

Total D&I Avg / Seat by Organization and Program Intent

Legend:
- (11) BASIC EDUCATIONAL SERVICES
- (21) GIFTED AND TALENTED
- (22) CAREER AND TECHNOLOGY
- (23) SPECIAL EDUCATION
- (24) ACCELERATED EDUCATION
- (25) BILINGUAL EDUCATION/ESL
- (91) ATHLETICS AND RELATED EVENTS

(001) Washingto...: 650, 8,210, 827, 2,707, 3,240, 1,645, 927
(002) Kennedy H...: 592, 893, 750, 2,742, 2,521, 3,070, 765
(003) Regan Hig...: 654, 979, 753, 2,865, 2,899, 1,783, 893

Chart Options

Type	Width	Rank	Sort By	
Pies	750	Top	(select)	[Apply]
		☐ 3D	10	

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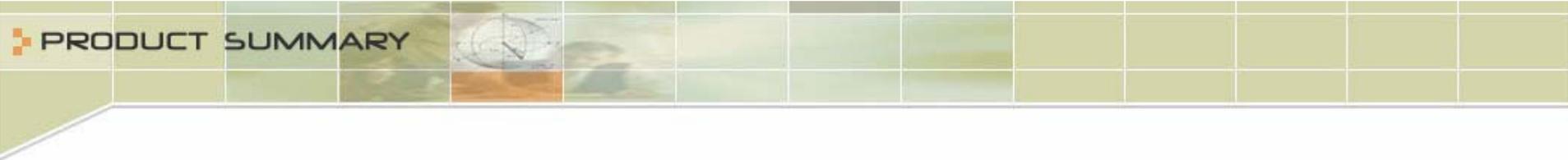
PRODUCT SUMMARY

Standard Reports - The following are sample Standard Reports of Program costs available through the Information Center.   There are currently over 100 standard reports with varying levels of summary and detail information.

Report Description: Direct and Indirect Cost Summary by Campus and Program for Basic Education offering (Program Intent)

Demo ISD

Program Costs (Actual) - High School (Direct & Indirect)
By Campus Program
2005-06 - Fall, Spring Semester

Report creation 9/10/2006
Data last refreshed 6/21/2006

(002) Kennedy High School / Basic Education

Campus Program	# of Sects	Class Seats Occup.	Pullout Seats	Class Payroll	Planning Payroll	Direct Cost Campus Non-Payroll	District Non-Payroll	Total Direct	Avg / Seat	Campus Support Payroll	Non-Payroll	Indirect Cost District Support Payroll	Non-Payroll	Total Indirect	Avg / Seat	Summary Total Cost	Avg Cost / Seat
Fine Arts	352	3,146	0	$ 386,083	$ 95,607	$ 158,324	$ 312	$ 640,326	$ 203.54	$ 181,686	$ 56,169	$ 211,879	$ 881,774	$ 1,331,508	$ 423.24	$ 1,971,834	$ 626.78
Health/Physical Education	86	1,286	0	124,133	22,462	824	0	147,419	114.63	106,032	23,811	86,374	360,448	576,664	448.42	724,083	563.05
Journalism	24	205	0	35,263	18,421	7,049	0	60,733	296.26	1,485	3,792	13,806	57,458	76,541	373.37	137,274	669.63
Language Arts	156	3,689	0	431,680	153,246	1,933	0	586,859	159.08	229,545	68,304	248,417	1,033,980	1,580,245	428.37	2,167,105	587.45
Languages Other Than English	103	2,163	0	274,437	91,355	1,235	0	367,027	169.68	113,279	40,012	145,666	606,260	905,217	418.50	1,272,244	588.18
Mathematics	156	3,631	0	429,695	137,422	3,512	0	570,629	157.15	221,129	67,230	244,509	1,017,721	1,550,589	427.04	2,121,218	584.20
Misc/State/Alt	45	1,020	0	116,560	27,691	1,428	0	145,679	142.82	77,565	18,877	68,905	285,893	451,239	442.39	596,918	585.21
Science	154	3,568	0	417,776	140,858	16,666	5,338	580,638	162.73	221,779	65,997	240,282	1,000,064	1,528,122	428.29	2,108,760	591.02
Social Studies	164	4,016	0	475,281	170,789	2,276	0	648,347	161.44	244,533	74,358	270,423	1,125,633	1,714,947	427.03	2,363,294	588.47
Speech	41	536	0	60,786	23,434	95	0	84,315	157.31	35,268	9,924	36,080	150,233	231,505	431.91	315,821	589.22
Technology Applications	21	325	0	44,841	12,891	3,511	0	61,243	188.44	13,420	6,010	21,890	91,093	132,413	407.43	193,657	595.87
Grand Total	1,302	23,585	0	2,796,534	894,177	196,854	5,650	3,893,215	165.07	1,445,720	434,484	1,588,230	6,610,557	10,078,991	427.35	13,972,207	592.42

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PRODUCT SUMMARY

Report Description: Direct and Indirect Cost Summary by Subject for Career & Technology Education (Program Intent)

Demo ISD

Program Costs (Actual) - High School (Direct & Indirect)
By Campus Program & Subject
2005-06 - Fall, Spring Semester

Report creation 9/10/2006
Data last refreshed 6/21/2006

(003) Regan High School / Career & Technology Eduction

Campus Program / Campus Subject	Class			Direct Cost						Campus Support		Indirect Cost				Summary	
	# of Sects	Seats Occup.	Pullout Seats	Class Payroll	Planning Payroll	Campus Non-Payroll	District Non-Payroll	Total Direct	Avg / Seat	Payroll	Non-Payroll	District Support Payroll	Non-Payroll	Total Indirect	Avg / Seat	Total Cost	Avg Cost / Seat
Career & Technology Education																	
Agriculture Sciences	28	431	0	$ 67,250	$ 22,416	$ 22,055	$ 3,954	$ 115,676	$ 268.39	$ 34,652	$ 28,875	$ 35,938	$ 122,266	$ 221,732	$ 514.46	$ 337,408	$ 782.85
Business Education	35	839	0	85,478	28,491	42,933	7,697	164,600	196.19	67,541	56,210	69,988	238,009	431,748	514.60	596,348	710.78
Computer-Aided Drafting	6	111	0	17,070	5,480	5,680	1,018	29,249	263.50	8,943	7,437	9,262	31,488	57,131	514.69	86,379	778.19
Criminal Justice	2	48	0	5,590	1,863	2,456	440	10,349	215.61	3,847	3,216	3,998	13,617	24,678	514.12	35,027	729.73
Culinary Arts	4	79	0	11,494	3,832	4,043	725	20,093	254.34	6,363	5,293	6,591	22,411	40,658	514.66	60,751	769.00
Electrical Trades	6	82	0	16,343	5,448	4,196	752	26,739	326.09	6,610	5,494	6,843	23,262	42,209	514.74	68,948	840.83
Family & Consumer Sciences	12	225	0	33,122	11,041	11,514	2,064	57,741	256.62	18,090	15,074	18,761	63,828	115,753	514.46	173,494	771.08
Health Science Technology	2	35	0	4,850	4,849	1,791	321	11,811	337.45	2,820	2,345	2,920	9,929	18,014	514.69	29,825	852.15
Internetworking	10	176	0	25,302	5,068	9,006	1,615	40,990	232.90	14,187	11,791	14,688	49,928	90,593	514.73	131,584	747.63
Machinist	2	19	0	4,251	0	972	174	5,398	284.10	1,532	1,273	1,586	5,390	9,780	514.75	15,178	798.85
Marketing	2	37	0	5,327	1,775	1,893	339	9,335	252.29	2,963	2,479	3,081	10,496	19,019	514.03	28,354	766.33
Total	109	2,082	0	276,076	90,265	106,540	19,101	491,982	236.30	167,549	139,487	173,657	590,623	1,071,315	514.56	1,563,297	750.86
Grand Total	109	2,082	0	276,076	90,265	106,540	19,101	491,982	236.30	167,549	139,487	173,657	590,623	1,071,315	514.56	1,563,297	750.86

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PRODUCT SUMMARY
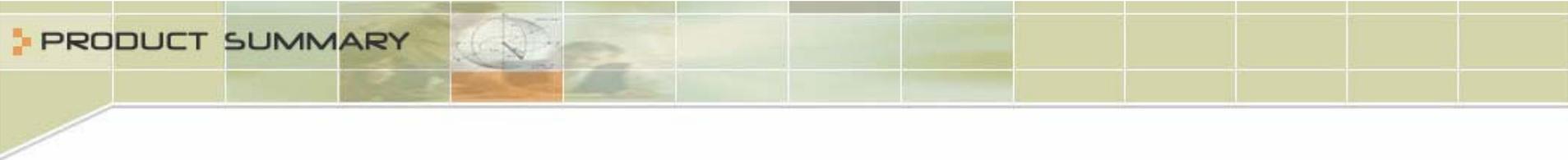
Report Description: Direct and Indirect Cost Summary by Campus Program for all Program Intents

Demo ISD

Program Costs (Actual) - High Schools Summary (Direct & Indirect)
By Campus Program
2005-06 - Fall, Spring Semester

Report creation 9/10/2006
Data last refreshed 6/21/2006

All High Schools / All Program Intents

Campus Program	# of Sects	Class Seats Occup.	Pullout Seats	Direct Cost Class Payroll	Planning Payroll	Campus Non-Payroll	District Non-Payroll	Total Direct	Avg / Seat	Campus Support Payroll	Campus Support Non-Payroll	Indirect Cost District Support Payroll	District Support Non-Payroll	Total Indirect	Avg / Seat	Summary Total Cost	Avg Cost / Seat
Athletics	936	5,792	0	$ 1,088,795	$ 346,493	$ 703,172	$ 312	$ 2,138,772	$ 369.26	$ 378,139	$ 245,475	$ 554,579	$ 1,633,728	$ 2,811,921	$ 485.48	$ 4,950,694	$ 854.75
Career & Technology Education	550	8,178	0	1,279,068	399,297	309,552	75,028	2,062,945	252.26	970,713	332,307	682,176	2,319,424	4,304,621	526.37	6,367,566	778.62
Compensatory Education	46	330	0	130,124	34,716	331	40	165,211	500.64	229,561	13,933	303,794	274,589	821,876	2,490.53	987,088	2,991.18
Fine Arts	867	7,548	0	1,048,389	299,629	296,820	816	1,645,654	218.03	376,802	322,519	508,373	2,115,168	3,322,862	440.23	4,968,516	658.26
Health/Physical Education	289	3,972	0	402,996	110,921	6,312	62	520,291	130.99	363,631	185,152	273,473	1,113,503	1,935,759	487.35	2,456,050	618.34
Journalism	59	610	0	112,951	51,737	11,616	0	176,304	289.02	2,608	28,580	41,084	170,936	243,208	398.70	419,512	687.72
Language Arts	440	10,120	0	1,198,898	406,113	5,817	0	1,610,828	159.17	713,572	508,513	681,434	2,835,884	4,739,402	468.32	6,350,231	627.49
Languages Other Than English	292	6,046	0	761,076	239,186	3,613	0	1,003,874	166.04	378,815	282,168	407,163	1,694,294	2,762,440	456.90	3,766,314	622.94
Mathematics	481	10,259	0	1,215,763	392,661	9,244	0	1,617,667	157.68	726,899	468,328	690,837	2,874,793	4,760,857	464.07	6,378,524	621.75
Misc/State/Alt	130	2,431	0	310,876	93,657	4,251	486	409,270	168.35	213,288	105,475	165,104	681,429	1,165,296	479.35	1,574,566	647.70
Non-Instructional	1	5	0	3,021	432	0	0	3,452	690.46	978	269	335	1,401	2,982	596.42	6,434	1,286.88
Science	434	9,674	0	1,142,219	391,130	64,195	14,469	1,612,013	166.63	683,080	442,080	651,464	2,710,947	4,487,571	463.88	6,099,584	630.51
Social Studies	433	10,694	0	1,237,157	411,025	3,838	0	1,652,021	154.48	783,042	479,822	720,088	2,996,731	4,979,683	465.65	6,631,703	620.13
Special Education	983	3,131	0	1,355,667	245,267	6,163	37,802	1,644,899	525.36	1,977,783	137,976	3,387,739	1,457,602	6,961,100	2,223.28	8,605,998	2,748.64
Special Programs	46	142	0	112,286	24,657	59	0	137,001	964.80	21,744	12,385	42,681	44,425	121,235	853.77	258,236	1,818.56
Speech	79	1,338	0	168,469	58,885	1,775	0	229,129	171.25	84,307	58,348	90,061	374,941	607,657	454.15	836,787	625.40
Technology Applications	62	795	0	115,664	40,928	4,726	0	161,318	202.92	34,725	33,724	53,543	222,773	344,764	433.67	506,082	636.58
Grand Total	6,128	81,065	0	11,683,419	3,546,733	1,431,485	129,016	16,790,652	207.13	7,939,686	3,657,052	9,253,929	23,522,567	44,373,233	547.38	61,163,885	754.50

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