



# SCHOOL BOARD OF POLK COUNTY

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B & F Memo No. 09-43  
Contact: Rose Louden  
534-0544 or 51363

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GAIL F. MCKINZIE, PH.D.  
Superintendent of Schools

April 27, 2009

## MEMORANDUM

**TO:** All Charter School Principals  
**FROM:** Rose Louden, Controller  
**SUBJECT:** 2008-2009 Cost Report

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Section 1011.60 of the Florida Statutes requires that each Charter school submit an individual cost report to be input into the District cost report. I am including an attachment with an example of the cost report that will make it easier for input and interoffice mail. Although the contractual date for the Charter School cost reports is the 15<sup>th</sup> we are **requesting that they be submitted to the District office by August 07, 2009, so we can make the D.O.E. deadline.** The following procedures are required in the D.O.E. format:

- Each school will generate a report for the General Fund (operating...) and a report for the Special Revenue (grants) funds.
- The reports have to reconcile to the annual financial report.
- If a charter school reports FTE for a program (101,102,103...), then the school must show costs, also you cannot show costs to a program in which FTE was not reported to D.O.E.
- All school costs will be either direct or indirect. All direct costs are attributed to programs (101,102,103...) and objects (salaries, benefits, purchase services...). All indirect costs are also attributed to programs and by functions (6100,6200,6300...).
- The school indirect total at the top of the report should match the total of indirect under the function costs at the bottom of the report.
- The report has an input area for the excluded costs of food services and transportation.
- All cost report information including a list of expenditure accounts can be found on the D.O.E. website at <http://www.fldoe.org/fejp/redtoc.asp>.

**Thank you for your assistance in complying with the cost report Statute. If you have any further questions, please feel free to contact me at (863) 534-0544 or extension (51363).**

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an equal opportunity  
institution for education  
and employment*

*The mission of Polk County Public Schools is to ensure rigorous, relevant learning experiences that result in high achievement for our students.*