TEA

PEIMS EDIT+ User Technical Documentation

Tips for the Allocation Process for PEIMS (EDIT+) Reports

Note: Please contact EDIT+ Customer Support at editplus@tea.state.tx.us (or 512-463-9229) with any questions you may have about this document.

Overview

The Allocation process provides a way to better distribute school district expenditures across instructional organizations and programs. EDIT+ processes the formula to allocate expenditures so that users can view financial reports of their PEIMS data that include the end results of this process. This document explains the Allocation process.

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►Introduction

At times, school districts code their expenditures to Program Intent Code 99 (Undistributed) and/or Organization Code 999 (Undistributed). As coded, these amounts cannot be associated with a particular organization and/or program. The Allocation process was developed to answer the need for these expenditures to be distributed fairly within the district. The undistributed amounts are spread out in portions among specific organizations and programs in the district. The size of the portions is based upon the instructional staff FTEs assigned each specific organization and program.

The three main parts of the Allocation process are:

- Create the FTE Matrix
- Create the Three Allocation Matrixes
- Create the Allocation Report

This document is organized around these three parts, with each part explaining a systematic approach to walk through the Allocation process to produce the expected results.

►Notes about Staff FTE Calculations

The process of building the Staff FTE Matrix is based on the following guidelines:

- Only specific staff roles are considered instructional for salary and time calculations.
  - Uses only those pay records (060) where a corresponding Staff Responsibility Record (090) exists for these Role IDs: 002, 007, 015 - 018, 021, 026, 032, 033, 036, 047, and 087.
  - Instructional Roles listed above are only valid based upon edit 0900B in the current year *PEIMS Data Standards*, therefore the roles listed in this documentation only represent the current Fall 2009-2010 Collection Year and can change from year to year.
- Instructional Salary:
  - Includes only pay amounts with:

    Payroll Activity Codes (pay types): 14, 15, 79, 80

    General Fund 1xx (or 420 for charter schools)

    Function 11
  - Excludes pay amounts with:

    SSA funds 292-379 and 431-459

    PIC 99
- Total Salary:
  - Includes only pay amounts with Function 11
  - Excludes pay amounts with SSA funds 292-379 and 431-459
- Instructional FTE:
  - Calculated using the Full Time Equivalent formula based on Number of Days Employed and Percent Days Employed from the 050 record. For additional information, see the Tech Tips document entitled, *Calculating Staff FTEs* (available on the TEA website at the *PEIMS Edit Plus* link).
  - Excludes Adult Basic Education Services time (with Service IDs SR000006, SR000009 and/or Population Served of 08).
- The FTE Matrix includes FTE count from the Instructional Contracted Staff data from the 055 record.
- The FTE Matrix excludes the portion of time a staff member instructs at a campus outside of the hiring district (shared services).
- Staff FTE has four decimal places. No rounding occurs until the final calculation to build the Staff FTE Matrix.

►Notes about Financial Allocation Calculations

The process of applying the Allocation formula is based on the following guidelines:

- Only financial records (030 for Budget, 032 for Actual) with the following values are used in the Allocation process:
  - General Fund 1xx (or fund 420 for charter schools)
  - Functions 11-33
  - PIC = 99 or ORG = 999
- If the ORG is 998 and the PIC = 99, the financial amount is not allocated.
- The Allocation reports include only General Fund data; Shared Service Arrangement Funds are *not* included.
- Calculated amounts have 8 decimal places and no rounding occurs until the final calculation for distribution.

- A financial record with **PIC = 99** (and ORG not equal to 998 or 999) is distributed using the **ORG Matrix** across all the PICs that had General Fund instructional staff percentages for that Organization in the record.
- A financial record with **ORG = 999** is distributed using the **PIC Matrix** across all the campuses/organizations that had General Fund instructional staff percentages for the PIC in the record.
- A financial record with **PIC = 99 and ORG = 999** is distributed using the **ORG and PIC Matrix** across all instructional staff percentages in this matrix.
- Financial data not distributed by the Allocation process, but included in the Allocation reports are:
  - Functions > 33
  - ORG < 999 and PIC < 99
  - ORG = 998 and PIC = 99

►The Allocation Process

The following sections of the document explain the steps in each part of the Allocation process.

PART I – CREATE THE FTE MATRIX

The FTE Matrix is built using payroll and responsibility data for the district staff. The 050, 060, and 090 records are used. The resulting FTE Matrix table describes the distribution of instructional staff FTE across organizations and programs in the district.

Note: The Staff FTE Matrix is built during the Fall Allocation process only. For Mid-Year Allocation, the Staff FTE Matrix data is used from the Fall collection in the previous PEIMS year, since that staff data corresponds with the school year of the Mid-Year financial data (e.g., PEIMS Mid-Year 2009-2010 Allocation uses the Staff FTE Matrix from the PEIMS Fall 2008-2009 Collection).

STEP 1 – SELECT INPUT STAFF DATA AND CALCULATE VALUES

This step involves selecting the appropriate staff payroll and responsibility records and calculating instructional salary, instructional salary proration, and Allocation FTE.

The following is an example of staff salary and FTE amounts, along with other calculated values used to build the FTE Matrix:

INPUT STAFF DATA

EMP #	FUND	FUNC	ORG	PIC	INSTRUCTIONAL SALARY	TOTAL SALARY	EMP FTE	PAY PRO	INST FTE	ALLOC FTE
1	199	11	001	11	19,000	19,000	1	1	1	1
2	199	11	001	11	4,000	8,000	1	0.5000	0.7500	0.3750
3	199	11	001	21	20,000	26,000	1	0.7700	1	0.7700
3	199	11	001	23	2,000	26,000	1	0.0800	1	0.0800
4	199	11	001	21	19,000	19,000	1	1	1	1
5	199	11	001	24	21,000	21,000	1	1	1	1
6	199	11	041	11	18,000	18,000	1	1	1	1
7	199	11	041	11	5,000	6,667	1	0.7500	1	0.7500
8	199	11	041	11	15,000	15,000	1	1	1	1
9	199	11	041	22	5,000	10,000	1	0.5000	1	0.5000
10	199	11	041	23	20,000	20,000	1	1	1	1
11	199	11	041	23	9,000	12,000	1	0.7500	0.9048	0.6786
12	199	11	101	11	5,000	5,000	1	1	1	1
13	199	11	101	99	15,000	15,000	0.5000	1	1	0.5000
14	199	11	101	99	20,000	20,000	0.5000	1	1	0.5000
15	199	11	101	21	10,000	10,000	1	1	1	1
16	199	11	102	24	17,250	23,000	1	0.7500	1	0.7500

Each line represents an instructional employee who was paid under General Fund 1xx (or 420 for charter schools) and Function 11. The table includes only employees who have an instructional role as stated in the current year *PEIMS Data Standards*. All other payroll records are not used in the Allocation process.

Explanation of Calculated Values

INSTRUCTIONAL SALARY: Portion of total salary paid for general fund instructional services. The information originates in the 060 records. It is the sum of an employee's salary amounts coded to Fund = 1xx (or 420 for charter schools), Function = 11, and Payroll Activity Codes (pay-types) = 14, 15, 79, 80. Do not include salary amounts with Program Intent Code (PIC) 99.

Example of Instructional Salary calculation: Employee # 3's instructional salary is 22,000. Below is a table of his payroll (060) records. The following records are *not* considered part of instructional salary for the following reasons:

- First record has Function 12
- Second and last record have a Fund other than 1xx or 420
- Next to last record has a non-instructional Payroll Activity Code (pay type) of 02.

The middle 4 lines of salaries are considered instructional salary because Fund = 1xx, Function = 11, pay-types are 14, 15, 79, 80, and PIC <> 99.

PAYROLL RECORDS FOR EMPLOYEE # 3

EMP #	PAY-TYPE	FUND	FUNC	ORG	PIC	SALARY
3	14	199	12	001	21	19,000
3	80	299	11	001	24	21,000
3	79	199	11	001	21	10,000
3	15	199	11	001	21	5,000
3	80	199	11	001	21	5,000
3	14	199	11	001	23	2,000
3	02	199	11	001	21	3,000
3	14	201	11	001	23	1,000
Instr Salary						22,000

TOTAL SALARY: The sum of all amounts for an employee where the Function = 11 and Fund is *not* 292-379 or 431-459 (SSA). The information originates in the 060 records.

Example of Total Salary calculation: Employee #3's total salary is 26,000. In the example below, the 1st two records are not included in the total salary because the first record does not have Function 11 and the second record has an SSA fund.

PAYROLL RECORDS FOR EMPLOYEE # 3

EMP #	PAY-TYPE	FUND	FUNC	ORG	PIC	SALARY
3	14	199	12	001	21	19,000
3	80	299	11	001	24	21,000
3	79	199	11	001	21	10,000
3	15	199	11	001	21	5,000
3	80	199	11	001	21	5,000
3	14	199	11	001	23	2,000
3	02	199	11	001	21	3,000
3	14	201	11	001	23	1,000
Total Salary						26,000

EMPLOYEE FTE (EMP FTE): Measures the extent to which a person occupies a full-time position. The information needed to determine FTE originates in the 050 records. If the employee is less than full time because his percent day employed is < 100 and/or number of days employed is < 187, then determine the Employee FTE using the calculation specified in the Tech Tips document entitled, *Calculating Staff FTEs* (available on the TEA website at the *PEIMS Edit Plus* link).

INSTRUCTIONAL SALARY PRORATION (PAY PRO): The result of Instructional Salary divided by Total Salary for each PIC.

Example of Pay Pro calculation: Employee #3's Instructional salary for PIC 21 is 20,000, so the prorated instructional salary for PIC 21 is 20,000/26,000 = 0.77. Instructional salary for PIC 23 is 2,000, so the prorated instructional salary for PIC 23 is 2,000/26,000 = 0.08.

PAYROLL RECORDS FOR EMPLOYEE # 3

EMP #	PAY-TYPE	FUND	FUNC	ORG	PIC	SALARY
3	14	199	12	001	21	19,000
3	80	299	11	001	24	21,000
3	79	199	11	001	21	10,000
3	15	199	11	001	21	5,000
3	80	199	11	001	21	5,000
3	14	199	11	001	23	2,000
3	02	199	11	001	21	3,000
3	14	201	11	001	23	1,000

INSTRUCTIONAL FTE (INST FTE): Percentage of time spent performing instructional roles. The information originates in the 090 records. If a staff person has only non-instructional roles, his instructional FTE would be zero. If a staff person has only instructional roles, he would have an instructional FTE equal to his employee FTE. If the employee has both instructional and non-instructional responsibilities, then determine the instructional FTE using the calculation specified in the Tech Tips document entitled, *Calculating Staff FTEs* (available on the TEA website at the *PEIMS Edit Plus* link), specifically for a Type 4 staff member with instructional and non-instructional roles. Partial FTE, including Instructional FTE, does not include Adult Basic Education responsibilities (Services: SR0000006 or SR0000009 and/or Population Served of 08).

Example of Instructional FTE calculation: Employee # 11 has total instructional FTE of .9048 based on the following records:

The 1st three records are not included in instructional time for the following reasons:

- First record has Role 056, which is not an instructional Role ID
- Second record has instruction being performed on a shared services campus 999998103
- Third record instruction time is for Adult Basic Education.

Therefore the last two responsibilities, with a total of .9048 PFTE, are used in the calculation for the Allocation FTE. See **.9048** in the Instructional FTE column in the Input Staff Data table.

RESPONSIBILITY RECORDS FOR EMPLOYEE # 11

CAMPUS	ROLE	SERVICE	Monthly Min	PFTE	Instr PFTE	Total Instr PFTE
999999002	056	SS005015	50	0.0060		
999998103	087	N122T201	600	0.0714		
999999001	087	SR000009	150	0.0179		
999999001	087	03230100	3300	0.3929	✔	
999999001	087	84600100	4300	0.5119	✔	.9048
			8400	1.0000		

ALLOCATION FTE (ALLOC FTE): Allocation FTE is the result of multiplying Employee FTE, Pay Pro, and Inst FTE.

Example of ALLOC FTE calculation: Employee # 11 has Employee FTE of 1, Pay Pro of .7500, and Inst FTE of .9048. Therefore, ALLOC FTE = 1 * .7500 * .9048 = .6786. See **.6786** in the Alloc FTE column in the Input Staff Data table.

STEP 2 – BUILD THE FTE MATRIX FROM THE INPUT STAFF DATA AND CALCULATED VALUES

This step takes the input staff data, sorts the rows by PIC, and totals the Allocation FTEs (ALLOC FTE) by PIC. These totals are reflected in the FTE Matrix total *row* in Part II.

INPUT STAFF DATA

FUND	FUNC	ORG	PIC	INSTR SALARY	TOTAL SALARY	EMP FTE	PAY PRO	INST FTE	ALLOC FTE
199	11	001	11	19,000	19,000	1	1	1	1
199	11	001	11	4,000	8,000	1	0.5	0.75	0.375
199	11	041	11	18,000	18,000	1	1	1	1
199	11	041	11	5,000	6,667	1	0.75	1	0.75
199	11	041	11	15,000	15,000	1	1	1	1
199	11	101	11	5,000	5,000	1	1	1	1
			11 Total						**5.125**
199	11	001	21	20,000	26,000	1	0.77	1	0.77
199	11	001	21	19,000	19,000	1	1	1	1
199	11	101	21	10,000	10,000	1	1	1	1
			21 Total						**2.77**
199	11	041	22	5,000	10,000	1	1	0.5	0.5
			22 Total						**0.5**
199	11	001	23	2,000	26,000	1	0.08	1	0.08
199	11	041	23	20,000	20,000	1	1	1	1
199	11	041	23	9,000	12,000	1	0.75	0.9048	0.6786
			23 Total						**1.7586**
199	11	001	24	21,000	21,000	1	1	1	1
199	11	102	24	17,250	23,000	1	1	0.75	0.75
			24 Total						**1.75**
			Grand Total						**11.9036**

FTE MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	1.375	1.77		0.08	1		4.225
041	2.75		0.5	1.6786			4.9286
101	1	1					2
102					0.75		0.75
TOTAL	**5.125**	**2.77**	**0.5**	**1.7586**	**1.75**	**0**	**11.9036**

This step takes the input payroll data, sorts the rows by ORG, and totals the Allocation FTEs (ALLOC FTE) by ORG. These totals are reflected in the FTE Matrix total column in Part II. Note, once again the amounts with PIC 99 are not included in the total for that ORG.

INPUT STAFF DATA

FUND	FUNC	ORG	PIC	INSTR SALARY	TOTAL SALARY	EMP FTE	PAY PRO	INST FTE	ALLOC FTE
199	11	001	11	19,000	19,000	1	1	1	1
199	11	001	11	4,000	8,000	1	0.5	0.75	0.375
199	11	001	21	20,000	26,000	1	0.77	1	0.77
199	11	001	21	19,000	19,000	1	1	1	1
199	11	001	23	2,000	26,000	1	0.08	1	0.08
199	11	001	24	21,000	21,000	1	1	1	1
		001 Total							**4.225**
199	11	041	11	18,000	18,000	1	1	1	1
199	11	041	11	5,000	6,667	1	0.75	1	0.75
199	11	041	11	15,000	15,000	1	1	1	1
199	11	041	22	5,000	10,000	1	1	0.5	0.5
199	11	041	23	20,000	20,000	1	1	1	1
199	11	041	23	9,000	12,000	1	0.75	0.9048	0.6786
		041 Total							**4.9286**
199	11	101	11	5,000	5,000	1	1	1	1
199	11	101	21	10,000	10,000	1	1	1	1
199	11	101	99	15,000	15,000	0.5	1	0.5	0.5
199	11	101	99	20,000	20,000	0.5	0.5	1	0.5
		101 Total							**2**
199	11	102	24	17,250	23,000	1	1	0.75	0.75
		102 Total							**0.75**
		Grand Total							**11.9036**

FTE MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	1.375	1.77		0.08	1		**4.225**
041	2.75		0.5	1.6786			**4.9286**
101	1	1					**2**
102					0.75		**0.75**
TOTAL	5.125	2.77	0.5	1.7586	1.75	0	**11.9036**

This step takes the input payroll data, sorts the rows by ORG and PIC, and totals the Allocation FTEs (ALLOC FTE) by ORG and PIC. These totals are reflected in the FTE Matrix detail rows and columns in Part II.

INPUT STAFF DATA

FUND	FUNC	ORG	PIC	INSTR SALARY	TOTAL SALARY	EMP FTE	PAY PRO	INST FTE	ALLOC FTE
199	11	001	11	19,000	19,000	1	1	1	1
199	11	001	11	4,000	8,000	1	0.5	0.75	0.375
		001 Total	**11 PIC**						**1.375**
199	11	001	21	20,000	26,000	1	0.77	1	0.77
199	11	001	21	19,000	19,000	1	1	1	1
		001 Total	**21 PIC**						**1.77**
199	11	001	23	2,000	26,000	1	0.08	1	0.08
		001 Total	**11 PIC**						**0.08**
199	11	001	24	21,000	21,000	1	1	1	1
		001 Total	**24 PIC**						**1**
199	11	041	11	18,000	18,000	1	1	1	1
199	11	041	11	5,000	6,667	1	0.75	1	0.75
199	11	041	11	15,000	15,000	1	1	1	1
		041 Total	**11 PIC**						**2.75**
199	11	041	22	5,000	10,000	1	1	0.5	0.5
		041 Total	**22 PIC**						**0.5**
199	11	041	23	20,000	20,000	1	1	1	1
199	11	041	23	9,000	12,000	1	0.75	0.9048	0.6786
		041 Total	**23 PIC**						**1.6786**
199	11	101	11	5,000	5,000	1	1	1	1
		101 Total	**11 PIC**						**1**
199	11	101	21	10,000	10,000	1	1	1	1
		101 Total	**21 PIC**						**1**
199	11	102	24	17,250	23,000	1	1	0.75	0.75
		102 Total	**24 PIC**						**0.75**

FTE MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	**1.375**	**1.77**		**0.08**	**1**		4.225
041	**2.75**		**0.5**	**1.6786**			4.9286
101	**1**	**1**					2
102					**0.75**		0.75
TOTAL	5.125	2.77	0.5	1.7586	1.75	0	11.9036

At this point, the data has been collected and calculated in Part I and the FTE Matrix has been prepared with the exception of contracted instructional FTEs.

FTE MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	1.375	1.77		0.08	1		**4.225**
041	2.75		0.5	1.6786			**4.9286**
101	1	1					**2**
102					0.75		**0.75**
TOTAL	**5.125**	**2.77**	**0.5**	**1.7586**	**1.75**	**0**	**11.9036**

STEP 3 – ADD CONTRACTED INSTRUCTIONAL STAFF TO THE FTE MATRIX

The total contracted instructional FTEs from the 055 records are now added to the FTE Matrix. The FTE values are already calculated on the 055 records, so they only need to be added to the appropriate cell in the FTE Matrix based on PIC and ORG.

Note: The contracted instructional FTEs are only to be added to the FTE Matrix if the campus resides in the same district. If the campus does not reside in the same district it is considered a Shared Service Arrangement and is not included.

REC ID	DIST ID	CAMPUS ID	PIC	TOTAL CONTR INSTR STAFF FTEs
055	999999	999999101	24	**4**

The FTE of four instructional staff FTEs were added to the cell for campus/ORG 101 and PIC 24, and the totals were updated. Following is the complete FTE Matrix:

FTE MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	1.375	1.77		0.08	1		**4.225**
041	2.75		0.5	1.6786			**4.9286**
101	1	1			4		**6**
102					0.75		**0.75**
TOTAL	**5.125**	**2.77**	**0.5**	**1.7586**	**5.75**	**0**	**15.9036**

PART II – CREATE THE THREE ALLOCATION MATRIXES

Once the FTE Matrix is created in Part I, it is used to create three Allocation matrixes: the ORG Matrix, the PIC Matrix, and the ORG and PIC Matrix. Each Allocation matrix is needed for the allocation of financial data that meets specific criteria, as seen in Part III.

Note: For illustration purposes, the examples reflect *only* through PIC 25.

STEP 1 – CREATE THE ORG MATRIX

Calculate the values in the ORG Matrix by dividing each cell by the Total FTE for that ORG.

FTE MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	1.375	1.77		0.08	1		4.225
041	2.75		0.5	1.6786			4.9286
101	1	1			4		
102					0.75		0.75

Example: ORG 001 (1.375 / 4.225 = **.32 or 32%**)

(1.77 / 4.225= **.42 or 42%**)
(0.08 / 4.225 = **.02 or 2%**)
(1 / 4.225 = **.24 or 24%**)

ORG MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	**32%**	**42%**		**2%**	**24%**		**100%**
041	56%		10%	34%			100%
101	17%	17%			66%		100%
102					100%		100%

Note: Percentages for each ORG should total to 100%, rounding causes slight differences.

ORG MATRIX (CARRIED TO THE 8TH DECIMAL PLACE)

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	0.32544379	0.41893491		0.01893491	0.23668639		1.00000000
041	0.55796778		0.02978673	0.34058353			1.00000000
101	0.16666667	0.16666667			0.66666667		1.00000000
102					1.00000000		1.00000000

STEP 2 – CREATE THE PIC MATRIX

Calculate the values in the PIC Matrix by dividing each cell by the Total FTE for that PIC.

FTE MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25
001	1.375	1.77		0.08	1	
041	2.75		0.5	1.6786		
101	1	1			4	
102					0.75	
TOTAL	**5.125**	**2.77**	**0.5**	**1.755**	**5.75**	**0**

Example: PIC 11 (1.375 / 5.125 = **.27 or 27%**)
(2.75 / 5.125 = **.54 or 54%**)
(1 / 5.125 = **.19 or 19%**)

PIC MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25
001	**27%**	64%		5%	17%	
041	**54%**		100%	95%		
101	**19%**	36%			70%	
102					13%	
TOTAL	**100%**	**100%**	**100%**	**100%**	**100%**	**0%**

Note: Percentages for each PIC should total to 100%, rounding causes slight differences.

STEP 3 – CREATE THE ORG AND PIC MATRIX

Calculate the values in the ORG and PIC Matrix by dividing each cell by the Total FTE for the whole FTE Matrix (15.9).

FTE MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	1.375	1.77		0.08	1		4.225
041	2.75		0.5	1.6786			4.9286
101	1	1			4		6
102					0.75		0.75
TOTAL	**5.125**	**2.77**	**0.5**	**1.755**	**5.75**	**0**	**15.9**

Example: ORG 001 and PIC 11: (1.375 / 15.9 = .09 or 9%)
ORG 001 and PIC 21: (1.77 / 15.9 = .11 or 11%)
ORG 041 and PIC 11: (2.75 / 15.9 = .17 or 17%)

ORG AND PIC MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	**9%**	**11%**		1%	6%		**27%**
041	**17%**		3%	11%			**31%**
101	6%	6%			25%		**37%**
102					5%		**5%**
TOTAL	**32%**	**17%**	**3%**	**12%**	**36%**	**0%**	**100%**

Note: The total of the columns and rows should be 100%, rounding causes slight differences.

PART III – CREATE THE ALLOCATION REPORT

Part III consists of identifying financial data that should be allocated, then applying the Allocation matrixes to allocate the data across the report.

Note: For illustration purposes, Fall budget data is used. Mid-Year actual financial data is processed the same way.

The following table represents all the General Fund budget data in the file to be processed.

ALL BUDGET RECORDS

REC ID	DIST ID	FUND CODE	FUNC	OBJECT	ORG	FISC YR	PIC	BUDGET AMOUNT	WHERE DOES THE ALLOC MONEY GO?
030	999999	199	11	6100	001	7	11	19,000	
030	999999	199	11	6100	001	7	99	4,000	Use ORG matrix
030	999999	199	12	6100	041	7	21	20,000	
030	999999	199	12	6100	041	7	99	19,000	Use ORG matrix
030	999999	199	11	6100	101	7	24	21,000	
030	999999	199	11	6200	001	7	11	18,000	
030	999999	199	13	6200	001	7	99	5,000	Use ORG matrix
030	999999	199	11	6200	041	7	11	15,000	
030	999999	199	12	6200	101	7	22	3,000	
030	999999	199	11	6200	999	7	23	9,000	Use PIC matrix
030	999999	199	11	6400	001	7	11	5,000	
030	999999	199	23	6400	999	7	22	15,000	Use PIC matrix
030	999999	199	11	6400	999	7	99	10,000	Use ORG and PIC matrix
030	999999	199	11	6400	998	7	99	10,000	
030	999999	199	11	6400	101	7	21	10,000	
030	999999	199	12	6500	001	7	24	20,000	
030	999999	199	13	6600	999	7	24	23,000	Use PIC matrix
030	999999	199	51	6100	102	7	99	50,000	
								276,000	

The following steps explain how each group of financial records is identified for further processing. Only financial records (030 for Budget, 032 for Actual) with the following values are allocated using in the Allocation process:

- General Fund 1xx (or fund 420 for charter schools)
- Functions 11-33
- PIC = 99 or ORG = 999

Using these rules, all financial records are in one of the following four groups:

- Records to allocate by ORG
  - FUND = 1xx (or 420), FUNCTION = 11-33, PIC = 99 and ORG not = 998 or 999
- Records to allocate by PIC
  - FUND = 1xx (or 420), FUNCTION = 11-33, ORG = 999, PIC not = 99
- Records to allocate by ORG and PIC
  - FUND = 1xx (or 420), FUNCTION = 11-33, ORG = 999 and PIC = 99
- Normal records = all other records

STEP 1 – IDENTIFY NORMAL RECORDS

These are the normal financial records that are not allocated.

For ORG = 999 and/or PIC = 99, *valid budget Functions to be allocated are 11-33.* Functions greater than 33 display in your Allocation reports, but there are not any allocated amounts to add to them. Normal records do not contain ORG = 999 or PIC = 99 data unless it is a Function that is not allowed to be allocated. Data containing ORG = 998 is not allocated regardless of the PIC or Function.

NORMAL BUDGET RECORDS (DATA NOT ALLOCATED)

REC ID	DIST ID	FUND CODE	FUNC	OBJECT	ORG	FISC YR	PIC	BUDGET AMOUNT
030	999999	199	11	6100	001	7	11	19,000
030	999999	199	12	6100	041	7	21	20,000
030	999999	199	11	6100	101	7	24	21,000
030	999999	199	11	6200	001	7	11	18,000
030	999999	199	11	6200	041	7	11	15,000
030	999999	199	12	6200	101	7	22	3,000
030	999999	199	11	6400	001	7	11	5,000
030	999999	199	11	6400	101	7	21	10,000
030	999999	199	11	6400	**998**	7	99	10,000
030	999999	199	12	6500	001	7	24	20,000
030	999999	199	**51**	6100	102	7	99	50,000
TOTAL								191,000

The following table illustrates how your report looks before the allocation amounts are applied. These amounts have come from the normal budget records in the previous table. The total equals 191,000. The example is at district level.

NORMAL BUDGET RECORDS

OBJECT	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	PIC 99
6100	19,000				21,000		
6200	33,000						
6400	5,000	10,000					10,000
FUNC 11							
6100		20,000					
6200			3,000				
6500					20,000		
FUNC 12							
6200							
FUNC 13							
6400							
FUNC 23							
6100							50,000
FUNC 51							

STEP 2 – IDENTIFY RECORDS TO ALLOCATE BY ORG

Find all budget records with FUND = 1xx (or 420 if a charter), FUNCTION = 11-33, PIC = 99, and ORG not = 998 or 999.
Use the ORG Matrix for the Allocation process.

RECORDS TO ALLOCATE BY ORG

REC ID	DIST ID	FUND CODE	FUNC	OBJECT	ORG	FISC YR	PIC	BUDGET AMOUNT
030	999999	199	11	6100	001	7	99	4,000
030	999999	199	12	6100	041	7	99	19,000
030	999999	199	13	6200	001	7	99	5,000

STEP 3 – IDENTIFY RECORDS TO ALLOCATE BY PIC

Find all budget records with FUND = 1xx (or 420 if a charter), FUNCTION = 11-33, ORG = 999 and PIC not = 99.
Use the PIC Matrix for the Allocation process.

RECORDS TO ALLOCATE BY PIC

REC ID	DIST ID	FUNDC ODE	FUNC	OBJECT	ORG	FISC YR	PIC	BUDGET AMOUNT
030	999999	199	11	6200	999	7	23	9,000
030	999999	199	13	6600	999	7	24	23,000
030	999999	199	23	6400	999	7	22	15,000

STEP 4 – IDENTIFY RECORDS TO ALLOCATE BY ORG AND PIC

Find all budget records with FUND = 1xx (or 420 if a charter), FUNCTION = 11-33, ORG = 999 and PIC = 99.
Use the ORG and PIC Matrix for the Allocation process.

RECORDS TO ALLOCATE BY ORG AND PIC

REC ID	DIST ID	FUNDC ODE	FUNC	OBJECT	ORG	FISC YR	PIC	BUDGET AMOUNT
030	999999	199	11	6400	999	7	99	10,000

Decimal Places Used in Calculations

The ORG Matrix, PIC Matrix, and ORG and PIC Matrix table data results are stored and carried out to the 8th decimal place. The results of all calculations remain carried to the 8th decimal place until they show on the report in the rounded format.

To allow this documentation to explain the allocated amounts distribution in the simplest terms, the percent values are demonstrated in our examples. However, it is extremely important to remember that every financial amount that is multiplied by the 8th decimal value from the Matrix Table results in an 8th decimal allocated value.

The following tables show the ORG Matrix with percent values and with values carried out to the 8th decimal place.

ORG MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	32%	42%		2%	24%		100%
041	56%		10%	34%			100%
101	17%	17%			66%		100%
102					100%		100%

ORG MATRIX (CARRIED TO THE 8TH DECIMAL PLACE)

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25
001	0.32544379	0.41893491		0.01893491	0.23668639	
041	0.55796778		0.02978673	0.34058353		
101	0.16666667	0.16666667			0.66666667	
102					1.00000000	

STEP 5 – ALLOCATE AMOUNTS USING THE ORG MATRIX

For each record identified as needing Allocation by ORG (ORG is a valid number but PIC is miscellaneous/undistributed value 99):

1. Multiply the dollar amount by the PIC percentage amount in the ORG Matrix for the matching ORG.
2. Add the resulting dollar amounts to the Normal Record amounts for the matching Function, Object, and PIC.

ORG MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	**32%**	**42%**		**2%**	**24%**		100%
041	**56%**		**10%**	**34%**			100%
101	17%	17%			66%		100%
102					100%		100%

RECORDS TO ALLOCATE BY ORG

REC ID	DIST ID	FUND CODE	FUNC	OBJECT	ORG	FISC YR	PIC	BUDGET AMOUNT
030	999999	199	11	6100	001	7	99	4,000
030	999999	199	12	6100	041	7	99	19,000
030	999999	199	13	6200	001	7	99	5,000

To calculate using 4,000 in ORG 001:

1. Multiply 4,000 by 32%, 42%, 2%, and 24% giving 1,280 (PIC 11), 1,680 (PIC 21), 80 (PIC 23), and 960 (PIC 24).
2. Add these amounts to *the Normal Records amounts* for Function 11, Object 6100 buckets, for the corresponding PICs.

To calculate using 19,000 in ORG 041:

1. Multiply 19,000 by 56%, 10%, and 34% giving 10,640 (PIC 11), 1,900 (PIC 22), and 6,460 (PIC 23).
2. Add these amounts to *the Normal Records amounts* for Function 12, Object 6100 buckets, for the corresponding PICs.

To calculate using 5,000 in ORG 001:

1. Multiply 5,000 by 32%, 43%, 2%, and 24% giving 1,600 (PIC 11), 2,100 (PIC 21), 100(PIC 23), and 1,200 (PIC 24).
2. Add these amounts to *the Normal Records amounts* for Function 13, Object 6200 buckets, for the corresponding PICs.

NORMAL RECORDS (WITH ALLOCATION RESULTS APPLIED THUS FAR)

OBJECT	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	PIC 99
6100	**20,280**	**1,680**		**80**	**21,960**		
6200	33,000						
6400	5,000	10,000					10,000
FUNC 11							
6100	**10,640**	20,000	**1,900**	**6,460**			
6200			3,000				
6500					20,000		
FUNC 12							
6200	**1,600**	**2,100**		**100**	**1,200**		
FUNC 13							
6400							
FUNC 23							
6100							50,000
FUNC 51							

STEP 6 – ALLOCATE AMOUNTS USING THE PIC MATRIX

For each record identified as needing Allocation by PIC (PIC is a valid number but ORG is miscellaneous/undistributed value 999):

1. Multiply the dollar amount by the ORG percentage amount in the PIC Matrix for the matching PIC.
2. Add the resulting dollar amounts to the Normal Record amounts for the matching Function, Object, and ORG.

PIC MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25
001	27%	64%		**5%**	**17%**	
041	54%		**100%**	**95%**		
101	19%	36%			**70%**	
102					**13%**	
TOTAL	100%	100%	100%	100%	100%	0%

RECORDS TO ALLOCATE BY PIC

REC ID	DIST ID	FUND CODE	FUNC	OBJECT	ORG	FISC YR	PIC	BUDGET AMOUNT
030	999999	199	11	6200	999	7	23	9,000
030	999999	199	13	6600	999	7	24	23,000
030	999999	199	23	6400	999	7	22	15,000

To calculate using 9,000 in PIC 23:

1. Multiply 9,000 by 5% and 95% giving 450 (ORG 001) and 8,550 (ORG 041).
2. Add these amounts to *the Normal Records amounts* for Function 11, Object 6200, PIC 23 buckets.

To calculate using 23,000 in PIC 24:

1. Multiply 23,000 by 17%, 70%, and 13% giving 3,910 (ORG 001), 16,100 (ORG 101), and 2,990 (ORG 102).
2. Add these amounts to *the Normal Records amounts* for Function 13, Object 6600, PIC 24 buckets.

To calculate using 15,000 in PIC 22:

1. Multiply 15,000 by 100% giving 15,000 (ORG 041)
2. Add this amount to *the Normal Records amount* for Function 23, Object 6400, PIC 22 buckets.

NORMAL RECORDS (WITH ALLOCATION RESULTS APPLIED THUS FAR)

OBJECT	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	PIC 99
6100	20,280	1,680		80	21,960		
6200	33,000			**9,000**			
6400	5,000	10,000					10,000
FUNC 11							
6100	10,640	20,000	1,900	6,460			
6200			3,000				
6500					20,000		
FUNC 12							
6200	1,600	2,100		100	1,200		
6600					**23,000**		
FUNC 13							
6400			**15,000**				
FUNC 23							
6100							50,000
FUNC 51							

STEP 7 – ALLOCATE AMOUNTS USING THE ORG AND PIC MATRIX

For each record identified as needing Allocation by ORG and PIC (ORG is miscellaneous/undistributed value 999 and PIC is a miscellaneous/undistributed value 99):

1. Multiply the dollar amount by the each percentage amount in the ORG and PIC Matrix.
2. Add the resulting dollar amounts to the Normal Record amounts for the matching Function, Object, and ORG.

ORG AND PIC MATRIX

ORG	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	TOTAL
001	**9%**	**11%**		**1%**	**6%**		27%
041	**17%**		**3%**	**11%**			31%
101	**6%**	**6%**			**25%**		37%
102					**5%**		5%
TOTAL	32%	17%	3%	12%	36%	0%	100%

RECORDS TO ALLOCATE BY ORG AND PIC

REC ID	DIST ID	FUND CODE	FUNC	OBJECT	ORG	FISC YR	PIC	BUDGET AMOUNT
030	999999	199	11	6400	999	7	99	10,000

To calculate using 10,000 in Function 11:

1. Multiply 10,000 by each percentage in the ORG/PIC Matrix.

   Note: For the district-level calculations, it is easier to use the percentages in the Total row.

2. Add these amounts to the *Normal Records amounts* for Function 11, Object 6400, across the PICs.

NORMAL RECORDS (WITH ALL ALLOCATION RESULTS APPLIED)

OBJECT	PIC 11	PIC 21	PIC 22	PIC 23	PIC 24	PIC 25	PIC 99	TOTAL
6100	20,280	1,680		80	21,960			
6200	33,000			9,000				
6400	**8,200**	**11,700**	**300**	**1,200**	**3,600**		10,000	
FUNC 11								
6100	10,640	20,000	1900	6,460				
6200			3,000					
6500					20,000			
FUNC 12								
6200	1,600	2,100		100	1,200			
6600					23,000			
FUNC 13								
6400			15,000					
FUNC 23								
6100							50,000	
FUNC 51								
TOTAL								**276,000**

Note: Total amounts in this district report equal 276,000.

►Troubleshooting Allocation Reports

Problem: Totals on the allocated 85% compliance report do not match the totals on the unallocated 85% compliance report. A small difference can be expected due to rounding differences, but large differences need to be researched for possible data errors.

For Fall Budget Allocation, this refers to:

PRF1D005 – *Budget 85% Compliance Report - General Fund Allocated*

PRF1D006 – *Budget 85% Compliance Report - General Fund Unallocated*

For Mid-Year Actual Financial Allocation, this refers to:

PRF1D007 – *Actual 85% Compliance Report - General Fund Allocated*

PRF1D008 – *Actual 85% Compliance Report - General Fund Unallocated*

Possible Reasons and their Solutions:

- *Possible Reason*: Instructional Staff are not coded to the General Fund.

  Only General Fund Instructional Staff are included in the Staff FTE Matrix. If an instructional staff person's payroll is not coded to General Fund, the Staff FTE Matrix is not complete; therefore the Allocation process could lose data when the calculations are performed.

  Solution: Verify that Instructional Staff have the appropriate Fund Codes entered for their 060 Payroll records.

- *Possible Reason*: Instructional Staff are not coded to the correct Program Intent Code (PIC).

  Most large districts should see a non-zero total FTE in all Program Intents. If an instructional staff person's payroll is not coded to a specific PIC, the Staff FTE Matrix is not complete for that PIC. When budget or actual expenditures eligible for allocation are reported to that PIC, the expenditure amount is allocated using an incomplete Staff FTE Matrix. Expenditures amounts could be lost as the calculations are performed.

  Example:
  No instructional staff is reported to PIC 21 (Gifted and Talented) so the Staff FTE Matrix has zero FTE values in the PIC 21 column for all ORGs (campuses). A budget or actual expenditure amount of $1000 is coded to Fund 1xx, Function 11-33, ORG 999, and PIC 21 so it is eligible for allocation using the PIC Matrix. The process multiplies the $1000 by zero FTE in the PIC 21 columns of the Staff FTE Matrix, resulting in $0 for the allocated amount. $1000 is lost on the allocated report.

  Solution: Fall

  1. Review the report PRF1D002 Budget Allocation Matrixes. In the Staff FTE Matrix, identify PICs that have zero or lower than expected FTE values.
  2. Research the staff payroll data coding for those programs. Adjust staff payroll data as needed.
  3. If staff data is correct, verify the account codes for the budget expenditure data that is coded to a PIC with a zero or low value on the Staff FTE Matrix. Adjust budget data as needed.
  4. If both staff and budget data appear correct, the next option is to change the ORG **999** on the budget expenditure to ORG **998** to prevent the value from being distributed by the Allocation process. The $1000 is not allocated or lost.

  Solution: Mid-Year

  1. Review the report PRF1D004 Actual Allocation Matrixes. In the Staff FTE Matrix, identify PICs that have zero or lower than expected FTE values. These are based on staff data reported in the previous year's Fall collection, so at this point you cannot change the underlying staff data used to build the matrixes
  2. Verify the account codes for the actual expenditure data that is coded to a PIC with a zero or low value on the Staff FTE Matrix. Adjust actual financial data as needed.
  3. If the actual financial data appears correct, change the ORG **999** on the actual expenditure to ORG **998** to prevent the value from being distributed by the Allocation process. The $1000 is not allocated or lost.

- *Possible Reason*: A campus opened up after Fall (October) Snapshot Date.

  This is a problem only when you have an expenditure coded to PIC 99 and an ORG that is a new campus, because the new campus has no staff reported for it to be used for building the Staff FTE Matrix.

  Solution: Change the ORG on the expenditure record to ORG **998** to prevent the value from being distributed by the Allocation process.