

Program Cost Analysis
Based on
2011-2012 Actual Expenditures

Service Cost Basis											
Direct/Indirect											
Source Spreadsheet				Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct
				S&B	S&B	TC	S&B	S&B/GFS	GFD	GFD	
Acct Code				1340-1380	1340-1380	1380	1380	1380	1380	1380.610	
Per Unit Cost				linked	linked	\$912	\$ 680	\$ 183	\$ 176	linked	
Service Cost				linked	linked	\$19,158	\$ 162,600	\$ 142,391	\$ 136,820	linked	
Service Unit				Actual	Actual	Teacher	Sp Ed Pupil	Pupil	Pupil	Actual	
				Teacher	Teacher			Math/Liter		Inst	
Service	# Teachers	Students Enrolled	Sp Ed Students	Salary	Benefits	Substitutes	Aides	Svcs	Perkins	Supplies	
Program											
Art & Design	1	45	7	\$ 40,908	\$ 27,019	\$ 912	\$ 4,762	\$ 8,225	\$ 7,904	\$ 5,709	
Auto Body	1	31	14	\$ 64,146	\$ 30,823	\$ 912	\$ 9,525	\$ 5,666	\$ 5,445	\$ 11,182	
Automotive Technologies	2	88	32	\$ 110,694	\$ 58,766	\$ 1,825	\$ 21,771	\$ 16,085	\$ 15,456	\$ 11,517	
Computer Networking	1	28	6	\$ 45,708	\$ 23,379	\$ 912	\$ 4,082	\$ 5,118	\$ 4,918	\$ 7,879	
Computer Info. Systems	1	32	4	\$ 65,015	\$ 26,796	\$ 912	\$ 2,721	\$ 5,849	\$ 5,620	\$ 3,211	
Construction Trades	2	58	18	\$ 129,755	\$ 61,888	\$ 1,825	\$ 12,246	\$ 10,602	\$ 10,187	\$ 12,770	
Cosmetology	1	46	6	\$ 46,308	\$ 27,903	\$ 912	\$ 4,082	\$ 8,408	\$ 8,079	\$ 9,473	
Culinary Arts	2	80	33	\$ 129,061	\$ 53,146	\$ 1,825	\$ 22,451	\$ 14,623	\$ 14,051	\$ 40,000	
Drafting & Design	1	29	10	\$ 45,108	\$ 22,777	\$ 912	\$ 6,803	\$ 5,301	\$ 5,093	\$ 3,543	
Early Childhood Education	1	41	12	\$ 48,095	\$ 23,257	\$ 912	\$ 8,164	\$ 7,494	\$ 7,201	\$ 5,358	
Electrical Engineering	1	33	10	\$ 64,493	\$ 30,879	\$ 912	\$ 6,803	\$ 6,032	\$ 5,796	\$ 12,207	
Electronics	1	29	7	\$ 50,056	\$ 23,734	\$ 912	\$ 4,762	\$ 5,301	\$ 5,093	\$ 5,040	
Facilities Maintenance	1	39	16	\$ 63,983	\$ 30,796	\$ 912	\$ 10,885	\$ 7,129	\$ 6,850	\$ 3,818	
Graphic Communications	1	38	18	\$ 49,533	\$ 28,430	\$ 912	\$ 12,246	\$ 6,946	\$ 6,674	\$ 16,634	
Health Assistant	1	46	4	\$ 65,015	\$ 26,257	\$ 912	\$ 2,721	\$ 8,408	\$ 8,079	\$ 7,329	
Metal Fabrication	1	45	16	\$ 51,806	\$ 28,802	\$ 912	\$ 10,885	\$ 8,225	\$ 7,904	\$ 10,808	
Precision Machining	1	28	6	\$ 47,358	\$ 28,074	\$ 912	\$ 4,082	\$ 5,118	\$ 4,918	\$ 6,991	
Tourism & Hospitality	1	43	20	\$ 64,145	\$ 25,914	\$ 912	\$ 13,607	\$ 7,860	\$ 7,552	\$ 4,835	
ECTS	21	779	239	\$ 1,181,186	\$ 578,641	\$ 19,158	\$ 162,600	\$ 142,391	\$ 136,820	\$ 178,305	

High Loss
High Revenue

Program Cost Analysis
Based on
2011-2012 Actual Expenditures

Service Cost Basis										
Direct/Indirect	Direct	Direct	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect
Source Spreadsheet	GFD	TC+GFD	GFD	GFD	GFD	GFD	GFD	GFD	GFD	GFD
Acct Code	1380	1390	2122	2260	2271	2310	2350	2360	2380	2440
Per Unit Cost	\$ 19	\$ 4,373	\$ 492	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Service Cost	\$ 15,023	\$ 91,828	\$ 383,491	\$ 235,554	\$ 25,650	\$ 45,063	\$ 12,487	\$ 164,342	\$ 201,025	\$ -
Service Unit	Pupil	Teacher	Pupil	Program	Teacher	Program	Program	Program	Teacher	Pupil
Service	Other Voc	Prof Skills	Pupil Pers	Curr	Staff	Board	Legal	Director	Principal	
Program	Svcs	Program	Svcs	Develop	Develop	Svcs	Svcs	Svcs	Svcs	Health Svcs
Art & Design	\$ 868	\$ 4,373	\$ 22,153	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Auto Body	\$ 598	\$ 4,373	\$ 15,261	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Automotive Technologies	\$ 1,697	\$ 8,746	\$ 43,321	\$ 13,086	\$ 2,443	\$ 2,504	\$ 694	\$ 9,130	\$ 19,145	\$ -
Computer Networking	\$ 540	\$ 4,373	\$ 13,784	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Computer Info. Systems	\$ 617	\$ 4,373	\$ 15,753	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Construction Trades	\$ 1,119	\$ 8,746	\$ 28,553	\$ 13,086	\$ 2,443	\$ 2,504	\$ 694	\$ 9,130	\$ 19,145	\$ -
Cosmetology	\$ 887	\$ 4,373	\$ 22,645	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Culinary Arts	\$ 1,543	\$ 8,746	\$ 39,383	\$ 13,086	\$ 2,443	\$ 2,504	\$ 694	\$ 9,130	\$ 19,145	\$ -
Drafting & Design	\$ 559	\$ 4,373	\$ 14,276	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Early Childhood Education	\$ 791	\$ 4,373	\$ 20,184	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Electrical Engineering	\$ 636	\$ 4,373	\$ 16,245	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Electronics	\$ 559	\$ 4,373	\$ 14,276	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Facilities Maintenance	\$ 752	\$ 4,373	\$ 19,199	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Graphic Communications	\$ 733	\$ 4,373	\$ 18,707	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Health Assistant	\$ 887	\$ 4,373	\$ 22,645	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Metal Fabrication	\$ 868	\$ 4,373	\$ 22,153	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Precision Machining	\$ 540	\$ 4,373	\$ 13,784	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
Tourism & Hospitality	\$ 829	\$ 4,373	\$ 21,168	\$ 13,086	\$ 1,221	\$ 2,504	\$ 694	\$ 9,130	\$ 9,573	\$ -
ECTS	\$ 15,023	\$ 91,828	\$ 383,491	\$ 235,554	\$ 25,650	\$ 45,063	\$ 12,487	\$ 164,342	\$ 201,025	\$ -

High Loss
High Revenue

Program Cost Analysis
Based on
2011-2012 Actual Expenditures

Service Cost Basis									
Direct/Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	
Source Spreadsheet	GFD	GFD	GFD	GFD	GFD	GFD	GFD	GFD	
Acct Code	2500	2600	2830	2840	3210	4200	4600	5000	
Per Unit Cost	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 3.76	628.50	385.47	6,672.53	
Service Cost	\$ 162,422	\$ 633,476	\$ 116,030	\$ 185,944	\$ 2,927	\$ 11,313	\$ 6,938	\$ 120,106	
Service Unit	Program	Teacher	Teacher	Teacher	Student	Program	Program	Program	
Service	Bus Off Svcs	Bldg Svcs	HRQ Svcs	Tech Svcs	Student Act	Site Improve	Bldg Improve	Transf & Reserve	Program Total Cost
Program									
Art & Design	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 169	\$ 629	\$ 385	\$ 6,673	\$ 220,465
Auto Body	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 116	\$ 629	\$ 385	\$ 6,673	\$ 245,511
Automotive Technologies	\$ 9,023	\$ 60,331	\$ 11,050	\$ 17,709	\$ 331	\$ 629	\$ 385	\$ 6,673	\$ 443,010
Computer Networking	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 105	\$ 629	\$ 385	\$ 6,673	\$ 208,261
Computer Info. Systems	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 120	\$ 629	\$ 385	\$ 6,673	\$ 228,451
Construction Trades	\$ 9,023	\$ 60,331	\$ 11,050	\$ 17,709	\$ 218	\$ 629	\$ 385	\$ 6,673	\$ 430,708
Cosmetology	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 173	\$ 629	\$ 385	\$ 6,673	\$ 230,707
Culinary Arts	\$ 9,023	\$ 60,331	\$ 11,050	\$ 17,709	\$ 301	\$ 629	\$ 385	\$ 6,673	\$ 477,931
Drafting & Design	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 109	\$ 629	\$ 385	\$ 6,673	\$ 206,318
Early Childhood Education	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 154	\$ 629	\$ 385	\$ 6,673	\$ 223,446
Electrical Engineering	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 124	\$ 629	\$ 385	\$ 6,673	\$ 245,964
Electronics	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 109	\$ 629	\$ 385	\$ 6,673	\$ 211,679
Facilities Maintenance	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 147	\$ 629	\$ 385	\$ 6,673	\$ 246,306
Graphic Communications	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 143	\$ 629	\$ 385	\$ 6,673	\$ 242,794
Health Assistant	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 173	\$ 629	\$ 385	\$ 6,673	\$ 244,263
Metal Fabrication	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 169	\$ 629	\$ 385	\$ 6,673	\$ 244,369
Precision Machining	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 105	\$ 629	\$ 385	\$ 6,673	\$ 213,718
Tourism & Hospitality	\$ 9,023	\$ 30,166	\$ 5,525	\$ 8,854	\$ 162	\$ 629	\$ 385	\$ 6,673	\$ 248,820
ECTS	\$ 162,422	\$ 633,476	\$ 116,030	\$ 185,944	\$ 2,927	\$ 11,313	\$ 6,938	\$ 120,106	\$ 4,812,721

High Loss
High Revenue

Program Cost Analysis
Based on
2011-2012 Actual Expenditures

Service Cost Basis								
Direct/Indirect	Direct	Direct	Direct	Indirect				
Source Spreadsheet	GFD	GFD	GFD	GFD				
Acct Code								
Per Unit Cost	\$ 716	\$ 4,898	\$ 413	\$ 497				
Service Cost	\$ 557,781	\$ 3,815,784	\$ 321,861	\$ 387,401				
Service Unit	Pupil	Pupil	Pupil	Pupil				
Service	Revenue/ Subsidy	Revenue/ District	Revenue/ Perkins	Revenue/ Other	Total Revenue	Revenue/ Pupil	Total Expenses	Profit/ (Loss)
Program								
Art & Design	\$ 32,221	\$ 220,424	\$ 18,593	\$ 22,379	\$ 293,616	\$ 6,525	\$ 220,465	\$ 73,151
Auto Body	\$ 22,197	\$ 151,848	\$ 12,808	\$ 15,416	\$ 202,269	\$ 6,525	\$ 245,511	(\$43,242)
Automotive Technologies	\$ 63,010	\$ 431,051	\$ 36,359	\$ 43,763	\$ 574,183	\$ 6,525	\$ 443,010	\$131,174
Computer Networking	\$ 20,049	\$ 137,153	\$ 11,569	\$ 13,925	\$ 182,695	\$ 6,525	\$ 208,261	(\$25,567)
Computer Info. Systems	\$ 22,913	\$ 156,746	\$ 13,222	\$ 15,914	\$ 208,794	\$ 6,525	\$ 228,451	(\$19,657)
Construction Trades	\$ 41,529	\$ 284,102	\$ 23,964	\$ 28,844	\$ 378,439	\$ 6,525	\$ 430,708	(\$52,269)
Cosmetology	\$ 32,937	\$ 225,322	\$ 19,006	\$ 22,876	\$ 300,141	\$ 6,525	\$ 230,707	\$69,434
Culinary Arts	\$ 57,282	\$ 391,865	\$ 33,054	\$ 39,784	\$ 521,985	\$ 6,525	\$ 477,931	\$44,054
Drafting & Design	\$ 20,765	\$ 142,051	\$ 11,982	\$ 14,422	\$ 189,219	\$ 6,525	\$ 206,318	(\$17,099)
Early Childhood Education	\$ 29,357	\$ 200,831	\$ 16,940	\$ 20,390	\$ 267,517	\$ 6,525	\$ 223,446	\$44,071
Electrical Engineering	\$ 23,629	\$ 161,644	\$ 13,635	\$ 16,411	\$ 215,319	\$ 6,525	\$ 245,964	(\$30,645)
Electronics	\$ 20,765	\$ 142,051	\$ 11,982	\$ 14,422	\$ 189,219	\$ 6,525	\$ 211,679	(\$22,460)
Facilities Maintenance	\$ 27,925	\$ 191,034	\$ 16,114	\$ 19,395	\$ 254,468	\$ 6,525	\$ 246,306	\$8,162
Graphic Communications	\$ 27,209	\$ 186,136	\$ 15,701	\$ 18,898	\$ 247,943	\$ 6,525	\$ 242,794	\$5,149
Health Assistant	\$ 32,937	\$ 225,322	\$ 19,006	\$ 22,876	\$ 300,141	\$ 6,525	\$ 244,263	\$55,878
Metal Fabrication	\$ 32,221	\$ 220,424	\$ 18,593	\$ 22,379	\$ 293,616	\$ 6,525	\$ 244,369	\$49,248
Precision Machining	\$ 20,049	\$ 137,153	\$ 11,569	\$ 13,925	\$ 182,695	\$ 6,525	\$ 213,718	(\$31,023)
Tourism & Hospitality	\$ 30,789	\$ 210,627	\$ 17,766	\$ 21,384	\$ 280,567	\$ 6,525	\$ 248,820	\$31,747
ECTS	\$ 557,781	\$ 3,815,784	\$ 321,861	\$ 387,401	\$ 5,082,827	\$ 6,525	\$ 4,812,721	\$ 270,106

High Loss	(\$52,269)
High Revenue	\$131,174

Program Cost Analysis
Based on
2011-2012 Actual Expenditures

Service Cost Basis								
Direct/Indirect								
Source Spreadsheet								
Acct Code	48							
Per Unit Cost								
Service Cost	1056							
Service Unit								
				X		X		
Service	Capacity	Cost/		Per Pupil	Direct	Per Pupil	Direct Profit/	Indirect
	Average	Pupil	Direct Expenses	Direct Exp	Revenue	Direct Rev	(Loss)	Expenses
Program								
Art & Design	\$ 4,593	\$ 4,899	\$ 100,680	\$ 2,237	\$ 271,238	\$ 6,028	\$ 170,557	\$ 119,785
Auto Body	\$ 5,115	\$ 7,920	\$ 132,670	\$ 4,280	\$ 186,853	\$ 6,028	\$ 54,182	\$ 112,840
Automotive Technologies	\$ 4,615	\$ 5,034	\$ 246,556	\$ 2,802	\$ 530,420	\$ 6,028	\$ 283,865	\$ 196,454
Computer Networking	\$ 4,339	\$ 7,438	\$ 96,909	\$ 3,461	\$ 168,770	\$ 6,028	\$ 71,861	\$ 111,352
Computer Info. Systems	\$ 4,759	\$ 7,139	\$ 115,115	\$ 3,597	\$ 192,880	\$ 6,028	\$ 77,765	\$ 113,336
Construction Trades	\$ 4,487	\$ 7,426	\$ 249,135	\$ 4,295	\$ 349,595	\$ 6,028	\$ 100,460	\$ 181,573
Cosmetology	\$ 4,806	\$ 5,015	\$ 110,426	\$ 2,401	\$ 277,265	\$ 6,028	\$ 166,839	\$ 120,281
Culinary Arts	\$ 4,978	\$ 5,974	\$ 285,445	\$ 3,568	\$ 482,200	\$ 6,028	\$ 196,755	\$ 192,486
Drafting & Design	\$ 4,298	\$ 7,114	\$ 94,470	\$ 3,258	\$ 174,798	\$ 6,028	\$ 80,328	\$ 111,848
Early Childhood Education	\$ 4,655	\$ 5,450	\$ 105,645	\$ 2,577	\$ 247,128	\$ 6,028	\$ 141,482	\$ 117,801
Electrical Engineering	\$ 5,124	\$ 7,453	\$ 132,132	\$ 4,004	\$ 198,908	\$ 6,028	\$ 66,776	\$ 113,832
Electronics	\$ 4,410	\$ 7,299	\$ 99,831	\$ 3,442	\$ 174,798	\$ 6,028	\$ 74,967	\$ 111,848
Facilities Maintenance	\$ 5,131	\$ 6,316	\$ 129,497	\$ 3,320	\$ 235,073	\$ 6,028	\$ 105,575	\$ 116,809
Graphic Communications	\$ 5,058	\$ 6,389	\$ 126,481	\$ 3,328	\$ 229,045	\$ 6,028	\$ 102,564	\$ 116,313
Health Assistant	\$ 5,089	\$ 5,310	\$ 123,982	\$ 2,695	\$ 277,265	\$ 6,028	\$ 153,283	\$ 120,281
Metal Fabrication	\$ 5,091	\$ 5,430	\$ 124,584	\$ 2,769	\$ 271,238	\$ 6,028	\$ 146,654	\$ 119,785
Precision Machining	\$ 4,452	\$ 7,633	\$ 102,366	\$ 3,656	\$ 168,770	\$ 6,028	\$ 66,404	\$ 111,352
Tourism & Hospitality	\$ 5,184	\$ 5,787	\$ 130,027	\$ 3,024	\$ 259,183	\$ 6,028	\$ 129,156	\$ 118,793
ECTS	\$ 4,788	\$ 6,390	\$ 2,505,953	\$ 3,262	\$ 4,695,426		\$ 2,189,473	\$ 2,306,768

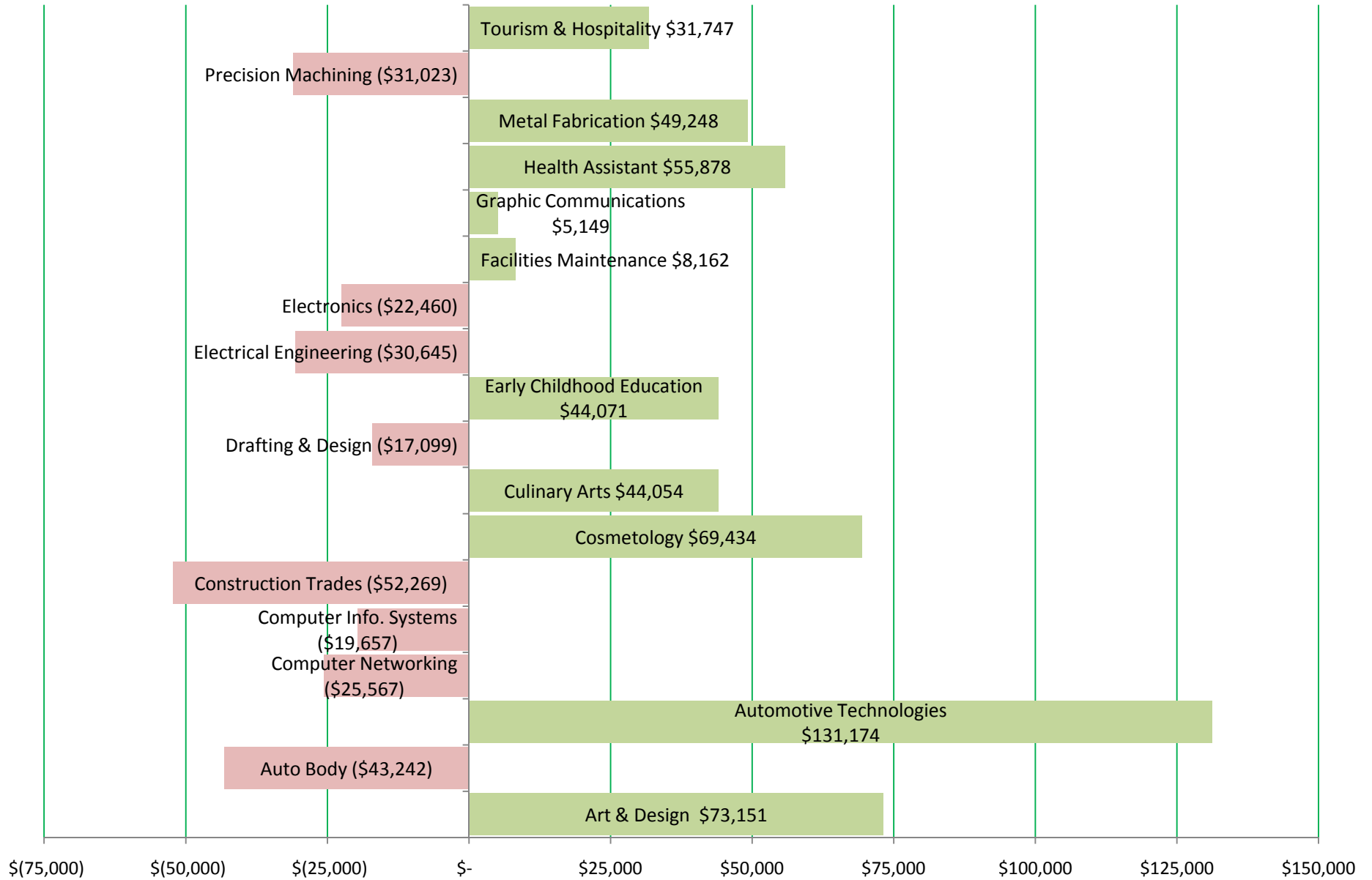
High Loss
High Revenue

Program Cost Analysis
Based on
2011-2012 Actual Expenditures

Service Cost Basis		
Direct/Indirect		
Source Spreadsheet		
Acct Code		
Per Unit Cost		
Service Cost		
Service Unit		
Service	Indirect Revenue	Indirect Profit/ (Loss)
Program		
Art & Design	\$ 22,379	\$ (97,406)
Auto Body	\$ 15,416	\$ (97,424)
Automotive Technologies	\$ 43,763	\$ (152,691)
Computer Networking	\$ 13,925	\$ (97,428)
Computer Info. Systems	\$ 15,914	\$ (97,423)
Construction Trades	\$ 28,844	\$ (152,729)
Cosmetology	\$ 22,876	\$ (97,405)
Culinary Arts	\$ 39,784	\$ (152,701)
Drafting & Design	\$ 14,422	\$ (97,426)
Early Childhood Education	\$ 20,390	\$ (97,411)
Electrical Engineering	\$ 16,411	\$ (97,421)
Electronics	\$ 14,422	\$ (97,426)
Facilities Maintenance	\$ 19,395	\$ (97,414)
Graphic Communications	\$ 18,898	\$ (97,415)
Health Assistant	\$ 22,876	\$ (97,405)
Metal Fabrication	\$ 22,379	\$ (97,406)
Precision Machining	\$ 13,925	\$ (97,428)
Tourism & Hospitality	\$ 21,384	\$ (97,409)
ECTS	\$ 387,401	\$ (1,919,367)

High Loss
High Revenue

Erie County Technical School Program Revenue/Cost Analysis 2011-2012-Actual



Erie County Technicial School
Cost Per Program Analysis
Cost per Pupil--Actual

