Calculating Educator Costs by Funding Source

It is easy to figure out how much each funding source supplies to fund educator salary and benefits. Questions? Contact the Business Office or OSUE HR.

Step 1: Review your 4OS-91 Report
- Go through all of the funds and find the DEBITS to account 67101.
- Then Record the Fund information and Amount.

The Debits are the Unit’s share of educator costs. Most people will only see a debit in their commissioner fund, but some may have split the educator cost share between multiple funds. Simply scan the report for the Account number 67101 and add them together.
Step 2: Find the State Share

Next, find the page with the state share – Fund 530801- OSUE Ext – State Support. Then pull the number for Total Expense with Transfers Out. Usually this is on the second page of the 530801 section.
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Step 3: Find the Federal Share

Last, find the page with the state share – Fund 560808-ES – Smith-Lever 3B/C. Then pull the number for Total Expense with Transfers Out.

For this County the State and Federal share is 59% the Unit’s share is 41%.