

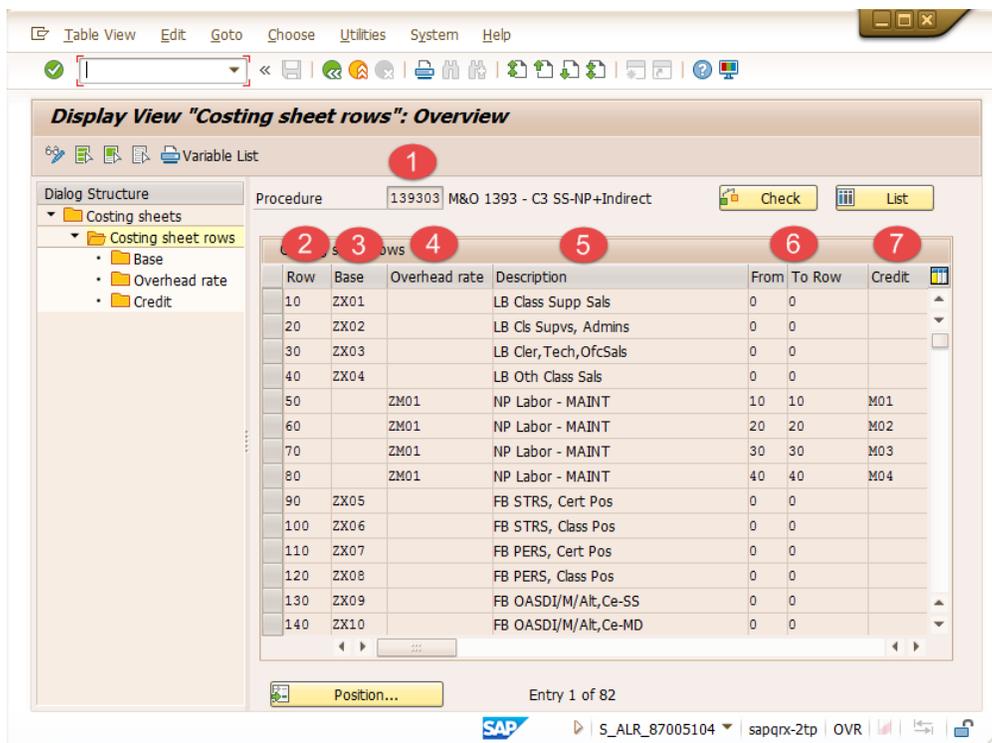
According to SAP, a Costing Sheet is “a definition of how values posted in the SAP System are calculated.” For LAUSD, Costing Sheets are a set of rules applied to Internal Order (IO) master data to define:

- 1) The Overhead (OH) recovery/ies the IO will participate in, i.e. Non-Productive Overhead only versus Non-Productive and Indirect Overhead;
- 2) The types of expenditures (based on Cost Element) that should receive Overhead;
- 3) The specific Overhead rates that should be applied; and,
- 4) The Cost Assignments that should be used by the postings.

For procedures on how to view Costing Sheets in SAP, please refer to the following Job Aid in the BASE Training Center website:

[Display Costing Sheet Attributes](#)

The following are the basic “parts” of a Costing Sheet:



1. Procedure
2. Row
3. Base
4. Overhead Rate
5. Description (applies to either the Base or Overhead rate attribute)
6. From/To Rows
7. Credit

## I. Procedure

A "Procedure" is the high level identifier of Costing Sheets. Within LAUSD, we use Procedures to identify the Responsible Section (Section) and Overhead recoveries. For example:

"139303" = Section 1393 + Non-Productive and Indirect Overhead (03)

"139304" = Section 1393 + Non-Productive Overhead Only (04)

### Note:

Non-Productive Overhead refers to the portion of the Section's Non-Productive Cost that will be ratably allocated to the Internal Order (IO). Non-Productive Cost refers to Non-Productive time, e.g. illness, vacation, that charged against the Section. All Internal Orders receive Non-Productive Overhead.

Indirect Overhead refers to the portion of the Section's Indirect Cost that will be ratably allocated to the Internal Order. Indirect Cost refers to cost not directly attributable to the Internal Order such as supervisor and support staff's salaries. An Internal Order's participation in Indirect Cost recoveries may be dependent on the LAUSD Program/Functional Area used.

The Costing Sheet suffix, e.g. 03 & 04, can change. However, this is a rare occurrence and will happen only if there is a major change that requires new Costing Sheet structures.

## II. Row

A "Row" serves as an index and placeholder for various rules in the Costing Sheet. It is also used to tie various rules together. For example:

1. Row 10 is used to define the Base (ZX01) or Primary Cost Elements to be considered for Overhead calculation
2. Row 50 defines the Overhead rules that should apply to the Base (ZX01) in Row 10.

Row	Base	Overhead rate	Description	From	To	Row	Credit
10	ZX01		LB Class Supp Sals	0	0		
20	ZX02		LB Cls Supvs, Admins	0	0		
30	ZX03		LB Cls Tech, OfcSals	0	0		
40	ZX04		LB Oth Class Sals	0	0		
50	ZM01		NP Labor - MAINT	10	10	M01	
60	ZM01		NP Labor - MAINT	20	20	M02	
70	ZM01		NP Labor - MAINT	30	30	M03	
80	ZM01		NP Labor - MAINT	40	40	M04	
90	ZX05		FB STRS, Cert Pos	0	0		
100	ZX06		FB STRS, Class Pos	0	0		
110	ZX07		FB PERS, Cert Pos	0	0		
120	ZX08		FB PERS, Class Pos	0	0		
130	ZX09		FB OASDI/M/Alt,Ce-SS	0	0		
140	ZX10		FB OASDI/M/Alt,Ce-MD	0	0		

### III. Base

The “Base” is a list of Primary Cost Elements (Cost Elements) that would be considered in the Overhead recoveries. Essentially, if there is an expenditure in a Cost Element included in the Base, this amount would be considered for that particular Overhead recovery calculation. For example, Base “ZX01” has the following Cost Elements listed:

**Change View "Base": Overview**

New Entries [Icons] Variable List

Dialog Structure  
 Costing sheets  
 Costing sheet rows  
 Base  
 Overhead rate  
 Credit

Controlling Area: 1000 LAUSD  
 Calculation base: ZX01 LB Class Supp Sals  
 Cost portion:  Total  Fixed  Variable

From CElem	To CstElem	Cost Elem.Group	From	To orgn
220001	220004			
220007	220009			
220021	220024			
220027	220029			
220036	220037			
220057	220057			

It would mean then that, if this Costing Sheet is applied to an IO and that IO has expenditures in Cost Element 220001, the total period cost in Cost Element 220001 would be the base against which Overhead would be calculated.

### IV. Overhead Rate

The “Overhead Rate” defines the following:

1. The Validity period of the rate
2. The type of Overhead (Actual versus Planned)
3. The Internal Order Type the rate applies to
4. The recovery rate stated as a percentage

**Change View "Overhead rate": Overview**

New Entries [Icons]

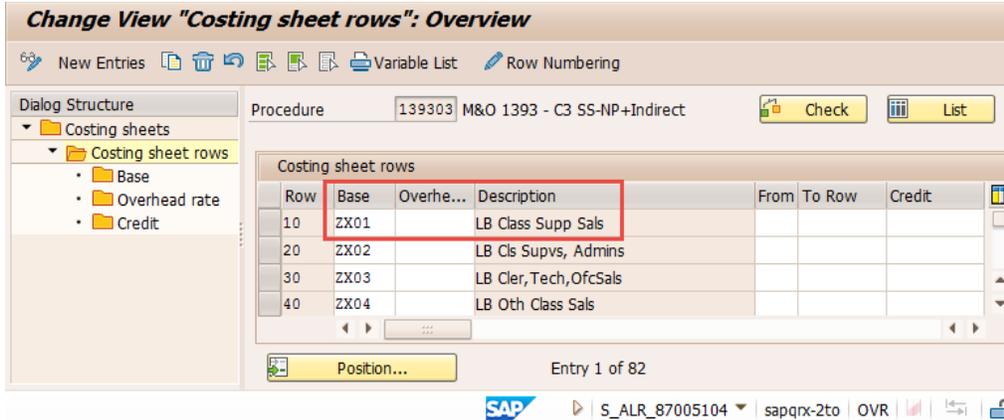
Dialog Structure  
 Costing sheets  
 Costing sheet rows  
 Base  
 Overhead rate  
 Credit

O/H Rate: ZM01 NP Labor - MAINT  
 Dependency: D050 Overhead Type/Order Type

Valid from	To	CO Area	Ovrhd type	Order Type	Percentage	Unit
07/01/2016	12/31/9999	1000	1	FO01	19.600	%
07/01/2016	12/31/9999	1000	1	FO02	19.600	%
07/01/2016	12/31/9999	1000	1	UIND	19.600	%
07/01/2016	12/31/9999	1000	1	Y0IS	19.600	%
07/01/2016	12/31/9999	1000	2	FO01	19.600	%
07/01/2016	12/31/9999	1000	2	FO02	19.600	%
07/01/2016	12/31/9999	1000	2	UIND	19.600	%
07/01/2016	12/31/9999	1000	2	Y0IS	19.600	%

## V. Description

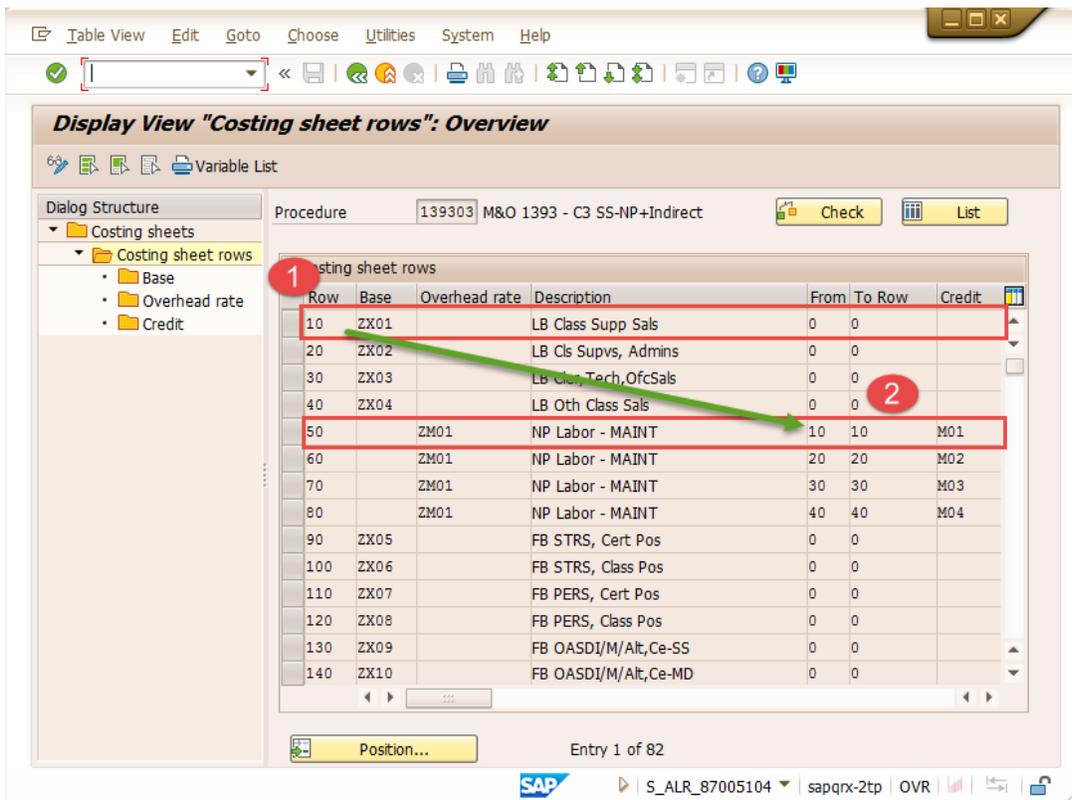
The Description is the name of either the Base or the Overhead Rate attribute. For example:



Base ZX01's Description is "LB Class Supp Sals" (abbreviated) or Labor – Classified Support Salaries. It describes the Cost Elements contained in the Base.

## VI. From/To Rows

As mentioned earlier, "Rows" can be used to tie various rules together. Typically, the "Base" rows are paired with the "Overhead Rate" rows. The goal is to define which expenditures will be considered in the Overhead recovery using the rules stated in the "Overhead Rate" row. In the example in Section II, the Overhead rules in Row 50 apply to the Base (Cost Elements) in Row 10.

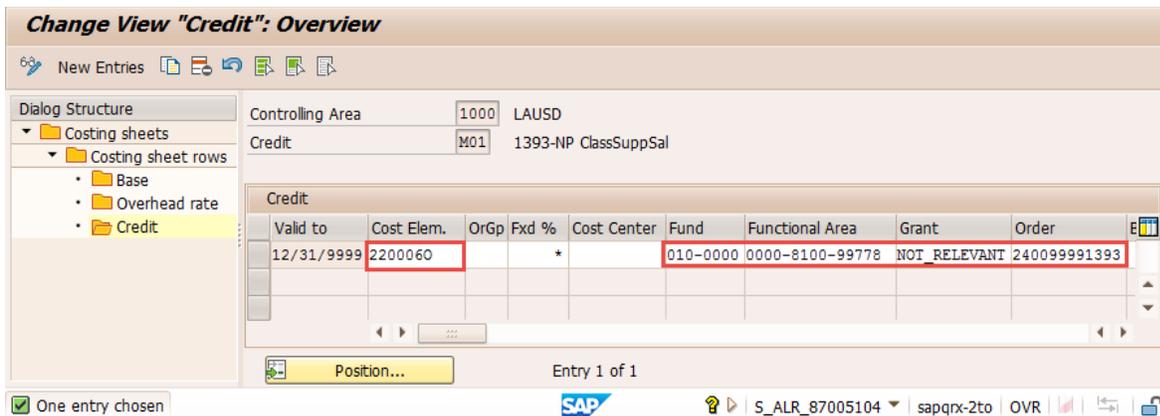


## VII. Credit

“Credit” defines the Account Assignments to be used for the “Credit” side of the Overhead recovery postings. Recall that with GAAP (Generally Accepted Accounting Principles), we use the “Double Entry” system to record postings, i.e. Debit and Credit lines. Hence, a typical recovery posting would show two lines:

- Dr. Direct Internal Order
- Cr. Overhead Recovery Internal Order

“Credit” defines the Internal Order, Cost Element, Fund, and Functional Area to be used on the Credit Overhead posting. From Section VI, Row 50, Overhead Rate ZM01, From/To Row 10, the Credit key is “ZM01”. The “Credit” posting Account Assignments are shown in detail below:



**Change View "Credit": Overview**

Dialog Structure: Costing sheets > Costing sheet rows > Base > Overhead rate > Credit

Controlling Area: 1000 LAUSD  
Credit: M01 1393-NP ClassSuppSal

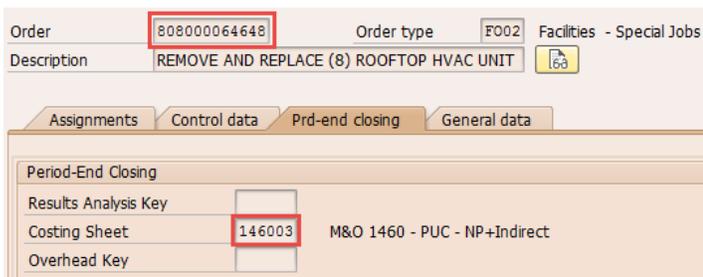
Valid to	Cost Elem.	OrGp	Fxd %	Cost Center	Fund	Functional Area	Grant	Order
12/31/9999	2200060	*			010-0000	0000-8100-99778	NOT_RELEVANT	240099991393

Entry 1 of 1

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## VIII. Putting Everything Together

Say for example that we have the following IO with the given Costing Sheet:



Order: 80800064648 | Order type: F002 | Facilities - Special Jobs

Description: REMOVE AND REPLACE (8) ROOFTOP HVAC UNIT

Assignments | Control data | Prd-end closing | General data

Period-End Closing

Results Analysis Key: 146003

Costing Sheet: M&O 1460 - PUC - NP+Indirect

Overhead Key:

(The Costing Sheet Description will be shown in the IO as in the screenshot above. The Costing Sheet Description and other attributes will be shown in better detail in transaction **S\_ALR\_87005104-Display Costing Sheets.**)

Given LAUSD’s naming convention, we can infer that Costing Sheet “146003” is for Section 1460 and that it is for both Non-Productive and Indirect Cost (suffix “03”).

Transaction **KOB1-Order: Line Items** shows that there are expenditures in Labor, Fringe Benefits, Materials, and, Mileage Cost Elements:

**Display Actual Cost Line Items for Orders**

Layout: Z\_JC\_IOBTRZ Multi IO BTR&N and Period Priority X-NEW  
 Order: 808000064648 REMOVE AND REPLACE (8) ROOFTOP  
 Report currency: USD US Dollar

DocumentNo	PR..	Year	Per	Doc. Date	Posting Date	Order	Fund	Functional Area	Cost Elem.	Cost element name	Σ	Val.in rep.cur.	D/C	VT	BTran	Ref. T
122751045	1	2017	7	01/04/2017	01/04/2017	808000064648	010-6225	0000-8100-16252	220001	M&O Salaries - Reg		243.66	D	4	COIN	BKPF
122751045	2	2017		01/04/2017					320201	PERS - Classified		28.68	D	4		BKPF
122751045	3	2017		01/04/2017					330201	Social Sec-Classfd		15.11	D	4		BKPF
122751045	4	2017		01/04/2017					330202	Medicare-Classified		3.53	D	4		BKPF
122751045	5	2017		01/04/2017					340201	Health/Welfare-Class		118.96	D	4		BKPF
122751045	6	2017		01/04/2017					350201	Unemploy Insur-Class		0.12	D	4		BKPF
122751045	7	2017		01/04/2017					360201	Workers Comp - Class		7.19	D	4		BKPF
122751045	8	2017		01/04/2017					370201	Retiree Bnfts-Class		61.15	D	4		BKPF
122751045	9	2017		01/04/2017					430007	M&O-Job Cost-Mat		200.00	D	4		BKPF
122751045	10	2017		01/04/2017					520003	Mile-FlatRteTool/Mat		2.80	D	4		BKPF
												<b>681.20</b>			COIN	

Based on the expenditures above, we will now try to trace the steps that SAP would take to calculate Overhead for Labor. The process would be the same for Fringe Benefits and Materials. Please note that there is no Overhead recovery on Cost Elements in the 5000 Cost Element series.

Going to our Costing Sheet, we will see that Labor Bases are in Rows 10 through 40.

**Change View "Costing sheet rows": Overview**

New Entries Variable List Row Numbering

Dialog Structure: Costing sheets > Costing sheet rows > Base

Procedure: 146003 M&O 1460 - PUC - NP+Indirect

Row	Base	Overhe...	Description	From	To Row	Credit
10	ZX01		LB Class Supp Sals			
20	ZX02		LB Cls Supvs, Admins			
30	ZX03		LB Cler, Tech, OfcSals			
40	ZX04		LB Oth Class Sals			

**NOTE:**

There are multiple rows of Labor Cost Element groupings due to compliance reasons. Based on the California School Accounting Manual (CSAM), Classified employee labor can be reported into five major Object Codes. However, LAUSD employees who work on Job Cost can typically be classified into only four major Object Codes (highlighted below). Hence, for our Labor Bases, we have four Rows. Also, while the CSAM Object Codes only have four characters, the California Department of Education (CDE) does allow Local Educational Agencies (LEAs) latitude to further define these. LAUSD uses a two-digit suffix for this purpose. The format would then be, XXXXY where X = CSAM Object Code, and Y = LAUSD definition

For example:

220001 (LAUSD GL/Cost Element) = 2200 (CSAM-Classified Support Salaries) + 01 (LAUSD-M&O Regular Salaries)

CSAM Procedure 330 – Object Classification

List of Object Codes

*(Italicized codes are optional; if used, they must be reported to CDE.)*

Code	Title
1000-7999	<b>EXPENDITURES AND OTHER FINANCING USES</b>
1000-7499	Expenditures
1000-1999	Certificated Personnel Salaries
1100	Certificated Teachers' Salaries
1200	Certificated Pupil Support Salaries
1300	Certificated Supervisors' and Administrators' Salaries
1900	Other Certificated Salaries
2000-2999	Classified Personnel Salaries
2100	Classified Instructional Salaries
2200	Classified Support Salaries
2300	Classified Supervisors' and Administrators' Salaries
2400	Clerical, Technical, and Office Staff Salaries
2900	Other Classified Salaries

To verify which Row and Base 220001 is included in, we drill down into the Rows. For this example, we will drill down into the first row: Row 10, Base ZX01.

**Change View "Costing sheet rows": Overview**

New Entries [Icons] Variable List Row Numbering

Dialog Structure: Costing sheets > Costing sheet rows > Base

Procedure: 146003 M&O 1460 - PUC - NP+Indirect [Check] [List]

Row	Base	Overhe...	Description	From	To Row	Credit
10	ZX01		LB Class Supp Sals			
20	ZX02		LB Cls Supvs, Admins			
30	ZX03		LB Cler, Tech, OfcSals			
40	ZX04		LB Oth Class Sals			

In the succeeding screen, we will confirm that Cost Element 220001 is included in Row 10, Base ZX01.

**Change View "Base": Overview**

New Entries [Icons] Variable List

Dialog Structure: Costing sheets > Costing sheet rows > Base

Controlling Area: 1000 LAUSD  
Calculation base: ZX01 LB Class Supp Sals

Cost portion:  Total  Fixed  Variable

From CElem	To CstElem	Cost Elem.Group	From	To orgn
220001	220004			
220007	220009			
220021	220024			
220027	220029			
220036	220037			
220057	220057			

We will then look for the corresponding Overhead Rate row/s where Row 10 is mentioned in the From/To Rows. Because our Costing Sheet indicates that there are calculations for both Non-Productive and Indirect Overhead, we can expect to find Row 10 in two instances in the From/To Rows.

## Non-Productive Overhead

**Change View "Costing sheet rows": Overview**

New Entries | Variable List | Row Numbering

Dialog Structure: Costing sheets > Costing sheet rows > Base

Procedure: 146003 M&O 1460 - PUC - NP+Indirect

Row	Base	Overhe...	Description	From	To Row	Credit
10	ZX01		LB Class Supp Sals			
20	ZX02		LB Cls Supvs, Admins			
30	ZX03		LB Cler, Tech, OfcSals			
40	ZX04		LB Oth Class Sals			
50	ZM01		NP Labor - MAINT	10	10	D01
60	ZM01		NP Labor - MAINT	20	20	D02
70	ZM01		NP Labor - MAINT	30	30	D03
80	ZM01		NP Labor - MAINT	40	40	D04
90	ZX05		FB STRS, Cert Pos			
100	ZX06		FB STRS, Class Pos			
110	ZX07		FB PERS, Cert Pos			
120	ZX08		FB PERS, Class Pos			

Position... Entry 1 of 82

## Indirect Overhead

**Change View "Costing sheet rows": Overview**

New Entries | Variable List | Row Numbering

Dialog Structure: Costing sheets > Costing sheet rows > Overhead rate

Procedure: 146003 M&O 1460 - PUC - NP+Indirect

Row	Base	Overhe...	Description	From	To Row	Credit
520	ZM02		NP F/B - MAINT	280	280	D24
550	ZM02		NP F/B - MAINT	310	310	D27
560	ZM02		NP F/B - MAINT	320	320	D28
570	ZM03		Ind Labor - MAINT	10	10	D31
580	ZM03		Ind Labor - MAINT	20	20	D32
590	ZM03		Ind Labor - MAINT	30	30	D33
600	ZM03		Ind Labor - MAINT	40	40	D34
610	ZM04		Ind F/B - MAINT	90	90	D35
620	ZM04		Ind F/B - MAINT	100	100	D36
630	ZM04		Ind F/B - MAINT	110	110	D37
640	ZM04		Ind F/B - MAINT	120	120	D38
650	ZM04		Ind F/B - MAINT	130	130	D39

Position... Entry 50 of 82

Now that we've found the Base (Row 10) and its corresponding Non-Productive and Indirect Overhead Rate rows (Rows 50 and 570), we can drill down into the Overhead Rate rows to find out what Overhead Rates apply and which Account Assignments are used for the Credit side of the Overhead recovery posting.

## Non-Productive Rate Row 50

**Change View "Overhead rate": Overview**

New Entries

Dialog Structure

- Costing sheets
  - Costing sheet rows
    - Base
    - Overhead rate
    - Credit

O/H Rate: ZM01 NP Labor - MAINT  
 Dependency: D050 Overhead Type/Order Type

Valid from	To	CO Area	Ovrhd type	Order Type	Percentage	Unit
07/01/2016	12/31/9999	1000	1	FO01	19.600	%
07/01/2016	12/31/9999	1000	1	FO02	19.600	%
07/01/2016	12/31/9999	1000	1	UIND	19.600	%
07/01/2016	12/31/9999	1000	1	YOIS	19.600	%
07/01/2016	12/31/9999	1000	2	FO01	19.600	%
07/01/2016	12/31/9999	1000	2	FO02	19.600	%
07/01/2016	12/31/9999	1000	2	UIND	19.600	%

Position... Entry 1 of 8

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Note that there are two different Overhead Types: 1 and 2. 1 is Overhead for Actual postings; 2 is Overhead for Planned amounts. Currently, the latter is not being used at LAUSD.

## Non-Productive Credit

**Change View "Costing sheet rows": Overview**

New Entries

Dialog Structure

- Costing sheets
  - Costing sheet rows
    - Base
    - Overhead rate
    - Credit

Procedure: 146003 M&O 1460 - PUC - NP+Indirect

Row	Base	Overhe...	Description	From	To Row	Credit
50		ZM01	NP Labor - MAINT	10	10	D01
60		ZM01	NP Labor - MAINT	20	20	D02
70		ZM01	NP Labor - MAINT	30	30	D03
80		ZM01	NP Labor - MAINT	40	40	D04

**Change View "Credit": Overview**

New Entries

Dialog Structure

- Costing sheets
  - Costing sheet rows
    - Base
    - Overhead rate
    - Credit

Controlling Area: 1000 LAUSD  
 Credit: D01 1460-NP ClassSuppSal

Valid to	Cost Ele...	OrGp	Fxd %	Co...	Fund	Functional Area	Grant	Order
12/31/9999	2200060		*		010-0000	0000-8100-99778	NOT_RELEVANT	240099991460

Indirect Rate  
Row 570

**Change View "Overhead rate": Overview**

New Entries [Icons]

Dialog Structure  
 Costing sheets  
 Costing sheet rows  
 Base  
 Overhead rate  
 Credit

O/H Rate: ZM03 Ind Labor - MAINT  
 Dependency: D050 Overhead Type/Order Type

Valid from	To	CO Area	Ovrhd type	Order Type	Percentage	Unit
07/01/2014	12/31/9999	1000	1	FO01	31.000	%
07/01/2014	12/31/9999	1000	1	FO02	31.000	%
07/01/2014	12/31/9999	1000	1	UIND	31.000	%
07/01/2014	12/31/9999	1000	1	YOIS	31.000	%
07/01/2014	12/31/9999	1000	2	FO01	31.000	%
07/01/2014	12/31/9999	1000	2	FO02	31.000	%
07/01/2014	12/31/9999	1000	2	UIND	31.000	%
07/01/2014	12/31/9999	1000	2	YOIS	31.000	%

Position... Entry 9 of 16

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Indirect Credit

**Change View "Costing sheet rows": Overview**

New Entries [Icons] Variable List Row Numbering

Dialog Structure  
 Costing sheets  
 Costing sheet rows  
 Base  
 Overhead rate  
 Credit

Procedure: 146003 M&O 1460 - PUC - NP+Indirect  
 Check List

Row	Base	Overhe...	Description	From	To Row	Credit
570		ZM03	Ind Labor - MAINT	10	10	D31
580		ZM03	Ind Labor - MAINT	20	20	D32
590		ZM03	Ind Labor - MAINT	30	30	D33
600		ZM03	Ind Labor - MAINT	40	40	D34
610		ZM04	Ind F/B - MAINT	90	90	D35
620		ZM04	Ind F/B - MAINT	100	100	D36
630		ZM04	Ind F/B - MAINT	110	110	D37
640		ZM04	Ind F/B - MAINT	120	120	D38
650		ZM04	Ind F/B - MAINT	130	130	D39
660		ZM04	Ind F/B - MAINT	140	140	D40
670		ZM04	Ind F/B - MAINT	150	150	D41
680		ZM04	Ind F/B - MAINT	160	160	D42
690		ZM04	Ind F/B - MAINT	170	170	D43
700		ZM04	Ind F/B - MAINT	180	180	D44

Position... Entry 53 of 82

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**Change View "Credit": Overview**

New Entries

Dialog Structure

- Costing sheets
  - Costing sheet rows
    - Base
    - Overhead rate
    - Credit

Controlling Area: 1000 LAUSD  
Credit: D31 1460-IN ClassSuppSal

Valid to	Cost Ele...	OrGp	Fxd %	C...	Fund	Functional Area	Grant	Order
12/31/9999	2200050		*		010-0000	0000-8100-99795	NOT_RELEVANT	210099991460

If SAP were to calculate Overhead recoveries for IO 808000064648, we could expect the following:

Non-Productive Overhead Calculation

**Display ORD 808000064648 7/2017: Item - Conditions**

Item: 1  
Quantity: 0.000  
Net: 972.27 USD  
Tax: 0.00

Base Amount

N...	CnTv	Name	Amount	Crcv	per	U...	Condition value	Curr.
ZX01		LB Class Supp Sals					243.66	USD
ZX02		LB Cis Supvs, Admins					0.00	USD
ZX03		LB Cler, Tech, OfcSals					0.00	USD
ZX04		LB Oth Class Sals					0.00	USD
ZM01		NP Labor - MAINT	19.600				47.76	USD
ZM01		NP Labor - MAINT	19.600				0.00	USD
ZM01		NP Labor - MAINT	19.600				0.00	USD
ZM01		NP Labor - MAINT	19.600				0.00	USD

Calculated Non-Productive Overhead - Labor

**Item - Conditions - Detail**

Item: 1  
Condition type: ZM01 NP Labor - MAINT  
Application: KA  
CondPricingDate: 01/31/2017

Condition values

Amount	19.600	USD
Cond.base value	243.66	USD
Condition value	47.76	USD

Account determination

Account key: D01

Cost Element 220001 has a \$243.66 posting (Base cost, also known as Direct Cost). This amount will be the basis for Overhead recovery calculation. So if, the Non-Productive recovery rate is 19.6%, using the formula below, the Non-Productive Overhead would be \$47.76.

$$\text{Base Cost} \times \text{Overhead Rate} = \text{Overhead Recovery Amount}$$

$$\$243.66 \times .1960 = \$47.76$$

Indirect Overhead Calculation

**Display ORD 80800064648 7/2017: Item - Conditions**

Item: 1  
Quantity: 0.000  
Net: 972.27  
Tax: 0.00

Calculated Indirect Overhead - Labor

N.	CnTy	Name	Amount	Crcy	per	U...	Condition value	Curr.	S
ZM03		Ind Labor - MAINT	31.000	%			75.53	USD	
ZM03		Ind Labor - MAINT	31.000	%			0.00	USD	
ZM03		Ind Labor - MAINT	31.000	%			0.00	USD	
ZM03		Ind Labor - MAINT	31.000	%			0.00	USD	

**Item - Conditions - Detail**

Item: 1  
Condition type: ZM03 Ind Labor - MAINT  
Application: KA  
CondPricingDate: 01/31/2017

Condition values

Amount: 31.000 %  
Cond.base value: 243.66 USD  
Condition value: 75.53 USD

Account determination

Account key: D31

Using the same amount in Cost Element 220001, \$243.66, and an Indirect recovery rate of 31.0%, the Indirect Overhead would be \$75.53.

$$\text{Base Cost} \times \text{Overhead Rate} = \text{Overhead Recovery Amount}$$

$$\$243.66 \times .3100 = \$75.53$$

## Overhead Amounts as Calculated by SAP

**Actual Overhead Calculation: Order Debits**

Senders	Sndr Fund	Sender Function	Sender Grant	Receivers	Rcvr Fund	Receiver Function	Receiver Grant	Debit cost	€ ValCOArCur
ORD 210099991460	010-0000	0000-8100-99795	NOT_RELEVANT	ORD 808000064648	010-6225	0000-8100-16252	NOT_RELEVANT	2200050	75.53
ORD 240099991460	010-0000	0000-8100-99778	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	2200060	47.76
ORD 210099991460	010-0000	0000-8100-99795	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3202900	9.26
ORD 240099991460	010-0000	0000-8100-99778	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3202910	8.89
ORD 210099991460	010-0000	0000-8100-99795	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3302900	4.88
ORD 240099991460	010-0000	0000-8100-99778	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3302910	4.68
ORD 210099991460	010-0000	0000-8100-99795	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3302920	1.14
ORD 240099991460	010-0000	0000-8100-99778	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3302930	1.09
ORD 210099991460	010-0000	0000-8100-99795	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3402900	38.42
ORD 240099991460	010-0000	0000-8100-99778	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3402910	36.88
ORD 210099991460	010-0000	0000-8100-99795	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3502900	0.04
ORD 240099991460	010-0000	0000-8100-99778	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3502910	0.04
ORD 210099991460	010-0000	0000-8100-99795	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3602900	2.32
ORD 240099991460	010-0000	0000-8100-99778	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3602910	2.23
ORD 210099991460	010-0000	0000-8100-99795	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3702900	19.75
ORD 240099991460	010-0000	0000-8100-99778	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	3702910	18.96
ORD 210099991460	010-0000	0000-8100-99795	NOT_RELEVANT		010-6225	0000-8100-16252	NOT_RELEVANT	4300120	22.00
									<b>293.87</b>

Note that the Overhead amounts are posted using Secondary Cost Elements specific to Overhead recoveries. Note also that the Account Assignments defined in Credit are the ones used by SAP to post the Overhead recoveries.

## KOB1

**Display Actual Cost Line Items for Orders**

Layout: 2\_JC\_IOBTRZ Multi IO BTRAN and Period Priority X-NEW Active  
 Order: 808000064648 REMOVE AND REPLACE (8) ROOFTOP  
 Report currency: USD US Dollar

Documen...	PR...	Year	Per	Doc. Date	Postg Date	Order	Fund	Functional Area	Cost Elem.	Cost element name	€ Val in rep. cur.	D/C	VT	B.Tr.	Ref...	O.B.T	Partner object	PartFund	Partner Func. Area	
122751045	1	2017	7	01/04/2017	01/04/2017	808000064648	010-6225	0000-8100-16252	220001	M&O Salaries - Reg	243.66	D	4	COIN	BKPF	RFBU				
122751045	2	2017		01/04/2017					320201	PERS - Classified	28.68	D	4		BKPF	RFBU				
122751045	3	2017		01/04/2017					330201	Social Sec-Classfd	15.11	D	4		BKPF	RFBU				
122751045	4	2017		01/04/2017					330202	Medicare-Classified	3.53	D	4		BKPF	RFBU				
122751045	5	2017		01/04/2017					340201	Health/Welfare-Class	118.96	D	4		BKPF	RFBU				
122751045	6	2017		01/04/2017					350201	Unemploy Insur-Cla...	0.12	D	4		BKPF	RFBU				
122751045	7	2017		01/04/2017					360201	Workers Comp - Cl...	7.19	D	4		BKPF	RFBU				
122751045	8	2017		01/04/2017					370201	Retiree Brnfts-Class	61.15	D	4		BKPF	RFBU				
122751045	9	2017		01/04/2017					430007	M&O-Job Cost-Mat	200.00	D	4		BKPF	RFBU				
122751045	10	2017		01/04/2017					520003	Mile-FlatRte Tool/Mat	2.80	D	4		BKPF	RFBU				
											<b>681.20</b>									
300700311	17	2017		01/13/2017	01/31/2017				2200050	JC-Class Supp Sa-IC	75.53	D	4	KZPI	COBK	210099991460	010-0000	0000-8100-99795		
300700311	1	2017		01/13/2017					2200060	JC-Class Supp Sa-NP	47.76	D	4		COBK	240099991460	010-0000	0000-8100-99778		
300700311	19	2017		01/13/2017					3202900	JC-PERS, Class -IC	9.26	D	4		COBK	210099991460	010-0000	0000-8100-99795		
300700311	3	2017		01/13/2017					3202910	JC-PERS, Class-NP	8.89	D	4		COBK	240099991460	010-0000	0000-8100-99778		
300700311	21	2017		01/13/2017					3302900	JC-OASDI/M/A, Cls-IC	4.88	D	4		COBK	210099991460	010-0000	0000-8100-99795		
300700311	5	2017		01/13/2017					3302910	JC-OASDI/M/A, Cls-...	4.68	D	4		COBK	240099991460	010-0000	0000-8100-99778		
300700311	23	2017		01/13/2017					3302920	JC-OASDI/M/A, Cls-IC	1.14	D	4		COBK	210099991460	010-0000	0000-8100-99795		
300700311	7	2017		01/13/2017					3302930	JC-OASDI/M/A, Cls-...	1.09	D	4		COBK	240099991460	010-0000	0000-8100-99778		
300700311	25	2017		01/13/2017					3402900	JC-H/W, Class-IC	38.42	D	4		COBK	210099991460	010-0000	0000-8100-99795		
300700311	9	2017		01/13/2017					3402910	JC-H/W, Class-NP	36.88	D	4		COBK	240099991460	010-0000	0000-8100-99778		
300700311	27	2017		01/13/2017					3502900	JC-SUI, Class Pos-IC	0.04	D	4		COBK	210099991460	010-0000	0000-8100-99795		
300700311	11	2017		01/13/2017					3502910	JC-SUI, Class-NP	0.04	D	4		COBK	240099991460	010-0000	0000-8100-99778		

Period Direct and Overhead postings are shown.

You should now be able to explain Costing Sheet attributes and how they translate into Overhead postings.

For additional Costing literature, please visit [The BASE Training Center](#).

## Appendix

Term	Description	Source	Reference	Link
Base (Rows)	Base rows contain the calculation base of the overhead costing: the cost elements and origins to which overhead is to be applied.	SAP	SAP. (n.d.). Costing Sheet. Retrieved January 25, 2017, from <a href="http://help.sap.com/erp2005_ehp_04/helpdata/en/b4/12d553088f4308e1000000a174cb4/content.htm?frameset=/en/2d/ffbf5362ebb44ce1000000a174cb4/frameset.htm&amp;xt_toc=/en/2c/11d553088f4308e1000000a174cb4/plain.htm&amp;node_id=72">http://help.sap.com/erp2005_ehp_04/helpdata/en/b4/12d553088f4308e1000000a174cb4/content.htm?frameset=/en/2d/ffbf5362ebb44ce1000000a174cb4/frameset.htm&amp;xt_toc=/en/2c/11d553088f4308e1000000a174cb4/plain.htm&amp;node_id=72</a>	<a href="http://help.sap.com/erp2005_ehp_04/helpdata/en/b4/12d553088f4308e1000000a174cb4/content.htm?frameset=/en/2d/ffbf5362ebb44ce1000000a174cb4/frameset.htm">http://help.sap.com/erp2005_ehp_04/helpdata/en/b4/12d553088f4308e1000000a174cb4/content.htm?frameset=/en/2d/ffbf5362ebb44ce1000000a174cb4/frameset.htm</a>
CDE	California Department of Education	CDE		<a href="http://www.cde.ca.gov/index.asp">http://www.cde.ca.gov/index.asp</a>
Costing Sheet	A definition of how values posted in the SAP System are calculated.	SAP	SAP Library Glossary. (n.d.). Retrieved January 25, 2017, from <a href="http://help.sap.com/saphelp_p_glossary/en/index.htm">http://help.sap.com/saphelp_p_glossary/en/index.htm</a>	<a href="http://help.sap.com/saphelp_p_glossary/en/index.htm">http://help.sap.com/saphelp_p_glossary/en/index.htm</a>
Credit	A credit is an accounting entry that either increases a liability or equity account, or decreases an asset or expense account. It is positioned to the right in an accounting entry.	Accounting Tools	Accounting Tools. (n.d.). Debits and Credits. Retrieved January 25, 2017, from <a href="http://www.accountingtools.com/debits-and-credits">http://www.accountingtools.com/debits-and-credits</a>	<a href="http://www.accountingtools.com/debits-and-credits">http://www.accountingtools.com/debits-and-credits</a>
Credit (Costing Sheet)	A credit specifies the credit object and the credit cost element.	SAP	SAP. (n.d.). Costing Sheet. Retrieved January 25, 2017, from <a href="http://help.sap.com/erp2005_ehp_04/helpdata/en/b4/12d553088f4308e1000000a174cb4/content.htm?frameset=/en/2d/ffbf5362ebb44ce1000000a174cb4/frameset.htm&amp;xt_toc=/en/2c/11d553088f4308e1000000a174cb4/plain.htm&amp;node_id=72">http://help.sap.com/erp2005_ehp_04/helpdata/en/b4/12d553088f4308e1000000a174cb4/content.htm?frameset=/en/2d/ffbf5362ebb44ce1000000a174cb4/frameset.htm&amp;xt_toc=/en/2c/11d553088f4308e1000000a174cb4/plain.htm&amp;node_id=72</a>	<a href="http://help.sap.com/erp2005_ehp_04/helpdata/en/b4/12d553088f4308e1000000a174cb4/content.htm?frameset=/en/2d/ffbf5362ebb44ce1000000a174cb4/frameset.htm">http://help.sap.com/erp2005_ehp_04/helpdata/en/b4/12d553088f4308e1000000a174cb4/content.htm?frameset=/en/2d/ffbf5362ebb44ce1000000a174cb4/frameset.htm</a>
CSAM	California School Accounting Manual; Provides accounting policies and procedures, as well as guidance in implementing those policies and	CSAM	California School Accounting Manual. (n.d.). Retrieved January 25, 2017, from	<a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete</a>

	procedures.		<a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>	<a href="#">.pdf</a>
Debit	A debit is an accounting entry that either increases an asset or expense account, or decreases a liability or equity account. It is positioned to the left in an accounting entry.	Accounting Tools	Accounting Tools. (n.d.). Debits and Credits. Retrieved January 25, 2017, from <a href="http://www.accountingtools.com/debits-and-credits">http://www.accountingtools.com/debits-and-credits</a>	<a href="http://www.accountingtools.com/debits-and-credits">http://www.accountingtools.com/debits-and-credits</a>
Double Entry system	<p>Each account will have a debit (left side) and a credit (right side) and that recording a transaction will affect at least two accounts, one being debited and the other being credited, with the total of the debit(s) being equal to the total of the credit(s).</p> <p>Double-entry accounting uses the following rules on how the accounts are affected by debit and credit entries:</p> <ol style="list-style-type: none"> <li>1. Assets and deferred outflows of resources are increased by debits and decreased by credits.</li> <li>2. Liabilities, deferred inflows of resources, and fund balance are increased by credits and decreased by debits.</li> <li>3. Revenues are increased by credits and decreased by debits.</li> <li>4. Expenditures (or expenses) are increased by debits and decreased by credits.</li> </ol> <p>The difference between the debit and credit entries in an account is that account's balance. Asset, deferred outflow of resources, and expenditure accounts normally have debit balances, while liability, deferred inflow of resources, fund balance, and revenue accounts normally have credit balances. The total of the debit balances must equal the total of the credit balances in a particular set of accounts at any point in time.</p>	CSAM	California School Accounting Manual. (n.d.). Retrieved January 25, 2017, from <a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>	<a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>
From/To Rows	Identify Base Rows for Overhead calculation			

Function	Identifies activities or services performed to support or accomplish one or more goals or objectives.	CSAM	California School Accounting Manual. (n.d.). Retrieved January 25, 2017, from <a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>	<a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>
Functional Area	Structures that identify and classify financial transactions by overall purpose, objective, function, and/or mission. LAUSD's Functional Area contains the SACS Goal, SACS Function, and LAUSD Program.	GL200		
Fund	A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein. LAUSD's Fund contains the SACS Fund and SACS Resource in a seven-digit field.	CSAM GL200	California School Accounting Manual. (n.d.). Retrieved January 25, 2017, from <a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>	<a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>
GAAP	Generally Accepted Accounting Principles; Standards, rules, and procedures that serve as the norm for the fair presentation of financial statements.	CSAM	California School Accounting Manual. (n.d.). Retrieved January 25, 2017, from <a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>	<a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>
GL Account	Represent the categories or classifications of assets, liabilities, fund equity, revenues, and expenses at the lowest level of detail necessary for internal and external reporting. LAUSD uses a six-digit GL Account based on the four digit SACS Object.	GL200		
Goal	Accumulates costs by instructional goals and objectives of a Local Educational Agency (LEA). Groups costs by population, setting, and/or educational mode.	CSAM	California School Accounting Manual. (n.d.). Retrieved January 25, 2017, from <a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>	<a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>

Indirect Overhead	Indirect Costs are related to supervisory and support costs that cannot be directly attributed to a job. These costs are distributed to participating Internal Orders for each responsible section as Indirect Overhead.	LRP Blueprint Document		
Non-productive Overhead	Non-productive Costs are related to absences and labor that are not attributable to serving students and staff directly. These costs are distributed to participating Internal Orders for each responsible section as Non-productive Overhead.	LRP Blueprint Document		
Object Code	Classifies expenditures by type of commodity or service, e.g., certificated salaries, classified salaries, employee benefits, books, and supplies.	CSAM	California School Accounting Manual. (n.d.). Retrieved January 25, 2017, from <a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>	<a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>
Overhead Cost	"Overhead is those costs required to run a business, but which cannot be directly attributed to any specific business activity, product, or service... Overhead is...necessary, since it provides critical support..."	Cost Accounting Fundamentals	Bragg, S. M. (2011). <i>Cost Accounting Fundamentals Essential Concepts and Examples</i> . Centennial, CO: Steven M. Bragg	
Overhead Rate	The rate at which overhead is allocated to direct costs to charge cost objects with the proportion of the overhead costs attributable to them.	SAP	SAP Library Glossary. (n.d.). Retrieved January 25, 2017, from <a href="http://help.sap.com/saphelp_p_glossary/en/index.htm">http://help.sap.com/saphelp_p_glossary/en/index.htm</a>	<a href="http://help.sap.com/saphelp_p_glossary/en/index.htm">http://help.sap.com/saphelp_p_glossary/en/index.htm</a>
Primary Cost Element	A cost element whose costs originate outside of CO and accrual costs that are used only for controlling purposes.	SAP	SAP Library Glossary. (n.d.). Retrieved January 25, 2017, from <a href="http://help.sap.com/saphelp_p_glossary/en/index.htm">http://help.sap.com/saphelp_p_glossary/en/index.htm</a>	<a href="http://help.sap.com/saphelp_p_glossary/en/index.htm">http://help.sap.com/saphelp_p_glossary/en/index.htm</a>
Procedure	A "Procedure" is the high level identifier of Costing Sheets. Within LAUSD, we use Procedures to identify the Responsible Section and Overhead recoveries.			
Resource	Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.	CSAM	California School Accounting Manual. (n.d.). Retrieved January 25, 2017, from <a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>	<a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>

Responsible Section	The section or office associated with the Internal Order number.			
Row	An overhead row consists of a base row or a totals row. The overhead amount is calculated by multiplying the amount contained in these rows by the overhead percentage rate or quantity-based overhead rate determined through the overhead rates. As well as overheads, the overhead rows contain credit keys. These credit keys determine which object (such as a cost center or order) is to be credited under which cost element during overhead rate determination.	SAP	SAP. (n.d.). Costing Sheet. Retrieved January 25, 2017, from <a href="http://help.sap.com/erp2005_ehp_04/helpdata/en/b4/12d553088f4308e1000000a174cb4/content.htm?frameset=/en/2d/ffbf5362ebb44ce1000000a174cb4/frameset.htm&amp;toc=/en/2c/11d553088f4308e1000000a174cb4/plain.htm&amp;node_id=72">http://help.sap.com/erp2005_ehp_04/helpdata/en/b4/12d553088f4308e1000000a174cb4/content.htm?frameset=/en/2d/ffbf5362ebb44ce1000000a174cb4/frameset.htm&amp;toc=/en/2c/11d553088f4308e1000000a174cb4/plain.htm&amp;node_id=72</a>	<a href="http://help.sap.com/erp2005_ehp_04/helpdata/en/b4/12d553088f4308e1000000a174cb4/content.htm?frameset=/en/2d/ffbf5362ebb44ce1000000a174cb4/frameset.htm">http://help.sap.com/erp2005_ehp_04/helpdata/en/b4/12d553088f4308e1000000a174cb4/content.htm?frameset=/en/2d/ffbf5362ebb44ce1000000a174cb4/frameset.htm</a>
SACS	Standardized Account Code Structure is a statewide, uniform financial reporting format implemented by the California Department of Education	CSAM	California School Accounting Manual. (n.d.). Retrieved January 25, 2017, from <a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>	<a href="http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf">http://www.cde.ca.gov/fg/ac/sa/documents/csam2016complete.pdf</a>
Secondary Cost Element	A cost element that is used to allocate costs for internal activities.	SAP	SAP Library Glossary. (n.d.). Retrieved January 25, 2017, from <a href="http://help.sap.com/saphelp_glossary/en/index.htm">http://help.sap.com/saphelp_glossary/en/index.htm</a>	<a href="http://help.sap.com/saphelp_glossary/en/index.htm">http://help.sap.com/saphelp_glossary/en/index.htm</a>