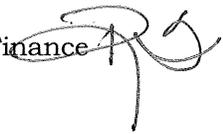




**SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE**

FINANCE TAM: 2007-020
CONTACT: Debbie Bruce, Specialist
TELEPHONE: 833-5827

TO: All Principals
FROM: Rita Scallan, Director - Finance 
DATE: December 8, 2006
SUBJECT: Mid-Year Adjustment for Increases (Decreases) in Weighted FTE

The Finance Department has received the FTE numbers for the October 2006 Survey. As a result, Finance has recalculated each school's *estimated actual* UFTE and WFTE based on the October 2006 actual FTE *PLUS* the estimated February 2007 FTE using DOE's February FTE factors. Each school's revised allocation is based on the estimated actual WFTE *times* the actual base student allocation (BSA) *times* the actual district cost differential (DCD) *times* the school's share of 91%. The actual BSA and actual DCD have been taken from the Final Conference Report.

The attached spreadsheet reflects the step by step process used to calculate each school's mid-year adjustment for increases/(decreases) in WFTE. Each column on the spreadsheet is explained below:

- **Column A - New Estimated Actual WFTE** - The number in this column reflects the Actual October 2006 WFTE *Plus* Estimated February 2007 WFTE which equals the new estimated actual WFTE. February Factors were applied to the actual October 2006 FTE to obtain the February estimate.
- **Column B - Original Adjusted Projected WFTE** - The number in this column is the Original Adjusted Projected WFTE which was used for initial budget calculations (see your school's Enrollment page).
- **Column C - 91% of Original Estimated FEFP Revenue Based on Original WFTE Projections and Governor's Budget** - The amount in this column reflects the School's Original Adjusted Projected WFTE (Column B) *times* the Governor's BSA (\$3,891.90) *times* the Governor's DCD (0.9635) *times* 91%.
- **Column D - 91% of Revised FEFP Revenue Based on New Estimated Actual WFTE and Final Conference Report** - The amount in this column reflects the School's New Estimated Actual WFTE (Column A) *times* the actual BSA (\$3,981.61) *times* the actual DCD (0.9592) *times* 91%.
- **Column E - FEFP Revenue Increase/(Decrease)** - The amount indicated in this column is the difference between the revenue based on estimated actual WFTE (Column D) and the revenue originally budgeted (Column C).
- **Column F - Schools with Increases Will Receive 50% of Funds Due** - Schools receiving an increase in FEFP revenue have been appropriated 50% of this increase. The amount indicated in this column has been added to the appropriate schools' budgets in their discretionary projects - 1010-9890-0987-Cost Center.

- **Column G – Schools with Decreases Will Repay 100% of Funds Due** – Schools receiving a decrease in FEFP revenue will be responsible for repaying the entire amount (100%) indicated in this column.
- **Column H – Amount Taken From Offset-Decentralized FTE Reserves – Project 3004** – Schools receiving a decrease in FEFP revenue will notice a reduction in their Offset-Decentralized FTE Reserves – Project 3004 for the amount indicated in this column.
- **Column I – Amount Taken From Discretionary Reserves** – If a school did not have enough funds in Offset-Decentralized FTE Reserves – Project 3004 to repay its FEFP revenue decrease, the school's discretionary reserves have been reduced by the amount indicated in this column.
- **Column J – Amount to be Deducted from Other Object Codes in Discretionary** – If a school did not have enough funds in Offset-Decentralized FTE Reserves – Project 3004 and discretionary reserves to repay its FEFP revenue decrease, it will notice a negative budget in discretionary reserves in the amount indicated in this column. This deficit should be covered in a timely manner.

Please see the attached Mid-Year Adjustment – School Example for further clarification.

Each school's updated enrollment sheet showing a comparison between the estimated actual UFTE and WFTE and the adjusted projected UFTE and WFTE may be found on the Finance website. Go to the Finance homepage, choose 'Budget Publications' under 'Quick Links,' and choose 'October 2006 Enrollment' under 'Additional Budget Information.'

The District will make another adjustment after it receives the 4th FEFP Calculation in April 2007. This adjustment will reflect the actual February 2007 FTE for your school, will include the effect of any state-wide DOE adjustments or downward prorations, and will be the final adjustment for the fiscal year.

Should you have any questions or need additional information regarding the calculation or budget issues, please e-mail or call Debbie Bruce at 833-5827.

cc: Superintendent
Executive Staff Members

Attachment

SCHOOL DISTRICT OF OKALOOSA COUNTY
MID-YEAR ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2006-2007
DECEMBER 8, 2006

	A	B	C	D	E	F	G	H	I	J	
COST CENTER NUMBER	SCHOOL/CENTER NAME	New Estimated Actual WFTE	Original Adjusted Projected WFTE	91% of Original Estimated FEFP Revenue Based on Original WFTE Projections & Governor's Budget	91% of Revised FEFP Revenue Based on New Estimated Actual WFTE & Final Conference Report	FEFP Revenue Increase/ (Decrease)	Schools with Increases Will Receive 50% of Funds Due	Schools with Decreases Will Repay 100% of Funds Due	Amount Taken From Offset-Decentralized FTE Reserves Project 3004	Amount Taken From Discretionary Reserves	Amount to be Deducted from Other Object Codes in Discretionary
DISTRICT SCHOOLS											
31	EDWINS ELEMENTARY	445.92	425.50	1,451,959.00	1,549,766.00	97,807.00	48,904.00	-	-	-	-
41	BAKER SCHOOL	1,394.00	1,419.61	4,844,220.00	4,844,758.00	538.00	269.00	-	-	-	-
51	BOB SIKES ELEMENTARY	684.37	652.76	2,227,452.00	2,378,484.00	151,032.00	75,516.00	-	-	-	-
82	MEIGS MIDDLE	761.46	733.27	2,502,181.00	2,646,405.00	144,224.00	72,112.00	-	-	-	-
92	RICHBOURG MIDDLE	722.74	757.86	2,586,091.00	2,511,837.00	(74,254.00)	-	(74,254.00)	40,924.00	1,438.03	31,891.97
111	W.E.COMBS SCHOOL	8.58	28.34	96,706.00	29,819.00	(66,887.00)	-	(66,887.00)	1,530.00	3,727.64	61,629.36
121	RUCKEL MIDDLE	846.57	833.04	2,842,632.00	2,942,200.00	99,568.00	49,784.00	-	-	-	-
131	DESTIN ELEMENTARY	889.69	860.17	2,935,209.00	3,092,061.00	156,852.00	78,426.00	-	-	-	-
151	EDGE ELEMENTARY	511.81	516.69	1,763,132.00	1,778,763.00	15,631.00	7,816.00	-	-	-	-
161	CHEROKEE ELEMENTARY	395.75	449.85	1,535,050.00	1,375,404.00	(159,646.00)	-	(159,646.00)	24,292.00	135,354.00	-
201	LAUREL HILL SCHOOL	440.86	502.82	1,715,803.00	1,532,181.00	(183,622.00)	-	(183,622.00)	27,152.00	156,470.00	-
211	NICEVILLE HIGH	2,422.45	2,519.50	8,597,440.00	8,419,070.00	(178,370.00)	-	(178,370.00)	136,053.00	42,317.00	-
222	NORTHWOOD ELEMENTARY	673.78	624.09	2,129,619.00	2,341,679.00	212,060.00	106,030.00	-	-	-	-
241	SILVER SANDS	662.58	715.05	2,440,008.00	2,302,754.00	(137,254.00)	-	(137,254.00)	38,613.00	74,656.11	23,984.89
251	SOUTHSIDE ELEMENTARY	572.16	597.00	2,037,179.00	1,988,505.00	(48,674.00)	-	(48,674.00)	32,238.00	16,436.00	-
261	VALPARAISO ELEMENTARY	499.79	526.00	1,794,901.00	1,736,988.00	(57,913.00)	-	(57,913.00)	28,404.00	29,509.00	-
271	PRYOR MIDDLE	688.26	716.68	2,445,570.00	2,392,004.00	(53,566.00)	-	(53,566.00)	38,701.00	14,865.00	-
281	WRIGHT ELEMENTARY	602.51	598.30	2,041,615.00	2,093,985.00	52,370.00	26,185.00	-	-	-	-
431	SHALIMAR ELEMENTARY	503.78	536.21	1,829,741.00	1,750,855.00	(78,886.00)	-	(78,886.00)	28,955.00	49,931.00	-
441	OAK HILL ELEMENTARY	520.44	578.81	1,975,108.00	1,808,756.00	(166,352.00)	-	(166,352.00)	31,256.00	135,096.00	-
541	ELLIOTT PT. ELEMENTARY	640.16	632.47	2,158,215.00	2,224,835.00	66,620.00	33,310.00	-	-	-	-
551	OCEAN CITY ELEMENTARY	476.03	523.45	1,786,200.00	1,654,412.00	(131,788.00)	-	(131,788.00)	28,266.00	103,522.00	-
561	MARY ESTHER ELEMENTARY	549.13	582.26	1,986,880.00	1,908,466.00	(78,414.00)	-	(78,414.00)	31,442.00	46,972.00	-
571	PLEW ELEMENTARY	620.67	622.70	2,124,876.00	2,157,099.00	32,223.00	16,112.00	-	-	-	-
581	CHOCTAWHATCHEE HIGH	1,921.57	1,988.64	6,785,955.00	6,678,293.00	(107,662.00)	-	(107,662.00)	107,387.00	275.00	-
601	CRESTVIEW HIGH	1,881.96	1,996.71	6,813,492.00	6,540,631.00	(272,861.00)	-	(272,861.00)	107,822.00	3,463.50	161,575.50
621	KENWOOD ELEMENTARY	570.45	531.61	1,814,044.00	1,982,562.00	168,518.00	84,259.00	-	-	-	-
631	FLOROSA ELEMENTARY	644.95	640.83	2,186,742.00	2,241,482.00	54,740.00	27,370.00	-	-	-	-
641	FT. WALTON BEACH HIGH	2,012.97	2,138.16	7,296,171.00	6,995,948.00	(300,223.00)	-	(300,223.00)	115,461.00	83,297.43	101,464.57
651	BRUNER MIDDLE	957.69	996.06	3,398,915.00	3,328,390.00	(70,525.00)	-	(70,525.00)	53,787.00	16,738.00	-
671	LEWIS MIDDLE	532.06	615.32	2,099,693.00	1,849,140.00	(250,553.00)	-	(250,553.00)	33,227.00	217,326.00	-
681	LONGWOOD ELEMENTARY	458.40	439.09	1,498,333.00	1,593,140.00	94,807.00	47,404.00	-	-	-	-
701	OKALOOSA APPLIED TECHNOLOGY CENTER	239.85	297.70	1,015,859.00	833,583.00	(182,276.00)	-	(182,276.00)	16,076.00	53,284.38	112,915.62
731	WALKER ELEMENTARY	748.93	691.38	2,359,237.00	2,602,858.00	243,621.00	121,811.00	-	-	-	-
741	BLUEWATER ELEMENTARY	680.41	653.18	2,228,885.00	2,364,721.00	135,836.00	67,918.00	-	-	-	-
751	ANTIOCH ELEMENTARY	898.69	841.04	2,869,931.00	3,123,339.00	253,408.00	126,704.00	-	-	-	-
761	DAVIDSON MIDDLE	931.74	963.51	3,287,843.00	3,238,203.00	(49,640.00)	-	(49,640.00)	49,640.00	-	-
771	DESTIN MIDDLE	605.06	616.91	2,105,119.00	2,102,847.00	(2,272.00)	-	(2,272.00)	2,272.00	-	-
	DISTRICT SCHOOLS	29,618.22	30,362.57	103,608,006.00	102,936,223.00	(671,783.00)	989,930.00	(2,651,638.00)	973,498.00	1,184,678.09	493,461.91

SCHOOL DISTRICT OF OKALOOSA COUNTY
MID-YEAR ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2006-2007
DECEMBER 8, 2006

	A	B	C	D	E	F	G	H	I	J	
COST CENTER NUMBER	SCHOOL/CENTER NAME	New Estimated Actual WFTE	Original Adjusted Projected WFTE	91% of Original Estimated FEFP Revenue Based on Original WFTE Projections & Governor's Budget	91% of Revised FEFP Revenue Based on New Estimated Actual WFTE & Final Conference Report	FEFP Revenue Increase/ (Decrease)	Schools with Increases Will Receive 50% of Funds Due	Schools with Decreases Will Repay 100% of Funds Due	Amount Taken From Offset-Decentralized FTE Reserves Project 3004	Amount Taken From Discretionary Reserves	Amount to be Deducted from Other Object Codes in Discretionary

OTHER REGULAR DISTRICT OPERATED PROGRAMS

582	CHOCTAW ACADEMY	70.27	67.19	229,276.00	244,219.00	14,943.00	7,472.00	-	-	-	-
602	CRESTVIEW VOCATIONAL	203.04	191.75	654,320.00	705,653.00	51,333.00	25,667.00	-	-	-	-
604	NORTH OKALOOSA INSTITUTE	34.68	44.69	152,498.00	120,528.00	(31,970.00)	-	(31,970.00)	2,413.00	29,557.00	-
642	FWB SUCCESS ACADEMY	68.55	72.75	248,249.00	238,241.00	(10,008.00)	-	(10,008.00)	3,929.00	6,079.00	-
781	EMERALD COAST CAREER INSTITUTE - SOUTH	29.82	109.05	372,118.00	103,637.00	(268,481.00)	-	(268,481.00)	5,889.00	200,926.00	61,666.00
791	EMERALD COAST CAREER INSTITUTE - NORTH	25.29	52.60	179,490.00	87,894.00	(91,596.00)	-	(91,596.00)	2,840.00	33,128.99	55,627.01
9816	GULF COAST RESIDENTIAL CARE	-	-	-	-	-	-	-	-	-	-
9818	NORTHWEST FLORIDA BALLET	81.73	91.54	312,367.00	284,047.00	(28,320.00)	-	(28,320.00)	4,943.00	959.52	22,417.48
9819	ADJUDICATED YOUTH FACILITY	33.21	26.72	91,178.00	115,419.00	24,241.00	12,121.00	-	-	-	-
9820	OKALOOSA BLENDED SCHOOL	148.06	150.35	513,048.00	514,573.00	1,525.00	763.00	-	-	-	-
	DISTRICT OPERATED REGULAR PROGRAMS	694.65	806.64	2,752,544.00	2,414,211.00	(338,333.00)	46,023.00	(430,375.00)	20,014.00	270,650.51	139,710.49

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	138.98	142.39	485,886.00	483,016.00	(2,870.00)	-	(2,870.00)	2,870.00	-	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	91.83	91.06	310,729.00	319,149.00	8,420.00	4,210.00	-	-	-	-
9812	OKALOOSA YOUTH ACADEMY	142.79	143.24	488,786.00	496,257.00	7,471.00	3,736.00	-	-	-	-
9813	OKALOOSA REGIONAL DETENTION CENTER	127.33	67.96	231,904.00	442,527.00	210,623.00	105,312.00	-	-	-	-
9814	ADOLESCENT SUBSTANCE ABUSE	55.30	56.35	192,286.00	192,192.00	(94.00)	-	(94.00)	94.00	-	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL	151.16	148.69	507,384.00	525,347.00	17,963.00	8,982.00	-	-	-	-
	TOTAL - DISTRICT OPERATED DJJ PROGRAM	707.39	649.69	2,216,975.00	2,458,488.00	241,513.00	122,240.00	(2,964.00)	2,964.00	-	-

TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS	31,020.26	31,818.90	108,577,525.00	107,808,922.00	(768,603.00)	1,158,193.00	(3,084,977.00)	996,476.00	1,455,328.60	633,172.40
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Notes:

1. Governor's Budget: BSA - \$3,891.90; DCD - 0.9635
2. Final Conference Report: BSA - \$3,981.61; DCD - 0.9592
3. Change in WFTE is a combination of changes in UFTE and changes in Program Cost Factors.

**School District of Okaloosa County
Mid-Year Adjustment - School Example
Fiscal Year 2006-2007**

EXAMPLE

School: Edwins Elementary

	<u>WFTE</u>	<u>FEFP Revenue</u>	<u>Reference Column</u>
1. New Estimated Actual WFTE (Actual October <i>plus</i> Estimated February)	445.92		A
2. Revised Revenue - New WFTE <i>times</i> actual BSA <i>times</i> actual BSA (445.92 <i>times</i> BSA \$3,981.61 <i>times</i> DCD 0.9592 <i>times</i> 91%)		\$ 1,549,766	D
3. Original Adjusted Projected WFTE	425.50		B
4. Original Estimated Revenue - Original WFTE <i>times</i> Governor's BSA <i>times</i> Governor's DCD (425.50 <i>times</i> BSA \$3,891.90 <i>times</i> DCD 0.9635 <i>times</i> 91%)		<u>1,451,959</u>	C
5. Increase in FEFP Revenue (\$1,549,766 <i>minus</i> \$1,451,959 <i>equals</i> \$97,807)		<u>97,807</u>	E
6. Schools with Increase Will Receive 50% of Funds Due (\$97,807 <i>times</i> 50% <i>equals</i> \$48,904)		<u><u>\$ 48,904</u></u>	F