



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

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FINANCE TAM: 2007-025  
CONTACT: Debbie Bruce, Specialist  
Budgeting & Financial Services  
TELEPHONE: 833-5827

TO: Selected Principals  
FROM: Rita Scallan, Director-Finance *RS*  
DATE: April 4, 2007 *Debbie Bruce*  
SUBJECT: Class Size Equalization Recalculation – Project 5126  
February 2007 FTE Survey

The Finance Department has received the FTE numbers for the February 2007 Survey. As a result, Finance has recalculated the Class Size Equalization allocation for each school based on the October 2006 actual FTE plus the February 2007 actual FTE.

Attached is a spreadsheet which reflects the Class Size Equalization Recalculation – February 2007 FTE Survey for selected schools. Schools experiencing a decrease in UFTE below their October 2006 FTE recalculation will receive additional funds, and schools which experience an increase in UFTE beyond their October 2006 FTE recalculation will receive a downward adjustment in their Class Size Equalization – Project 5126 (*see column M*). The budget adjustment, [increase/(decrease)], will be made to account strip 1010-9890-0997-School Cost Center-5126.

Should you have any questions or need additional information, please contact Debbie Bruce at 833-5827.

Attachment

C: Superintendent  
Executive Staff Members  
Bookkeepers

OKALOOSA COUNTY SCHOOL DISTRICT  
 Class Size Equalization Recalculation - February 2007 FTE Survey  
 Fiscal Year 2006-2007  
 March 21, 2007

A	B	C	D	E	F	G	H	I	J	K	L	M	P
Cost Center Number	School/Center Name	UFTE Breakeven Point	Projected UFTE	UFTE Less Than Breakeven (C-D)	Original Equalization Allocation (E times \$1,000)	October UFTE	UFTE Less Than Breakeven (C-G)	Revised Equalization Allocation Based on October FTE (H times \$1,000)	Increased/ (Decreased) Equalization Allocation (I-F)	February UFTE	UFTE Less Than Breakeven (C-K)	Revised Equalization Allocation Based on February FTE (M times \$1,000)	Increased/ (Decreased) Equalization Allocation (M-I)
0031	EDWINS ELEMENTARY	600.00	418.00	182.00	\$ 182,000	432.78	167.22	\$ 167,220	\$ (14,780)	433.52	166.48	\$ 166,480	\$ (740)
0051	BOB SIKES ELEMENTARY	600.00	630.00	-	-	649.08	-	-	-	656.28	-	-	-
0082	MEIGS MIDDLE	775.00	703.00	72.00	72,000	737.51	37.49	37,490	(34,510)	722.27	52.73	52,730	15,240
0092	RICHBOURG MIDDLE	775.00	754.20	20.80	20,800	721.63	53.37	53,370	32,570	713.78	61.22	61,220	7,850
0121	RUCKEL MIDDLE	775.00	810.00	-	-	834.19	-	-	-	832.42	-	-	-
0131	DESTIN ELEMENTARY	600.00	844.00	-	-	864.10	-	-	-	861.07	-	-	-
0151	EDGE ELEMENTARY	600.00	509.98	90.02	90,020	499.90	100.10	100,100	10,080	496.90	103.10	103,100	3,000
0161	CHEROKEE ELEMENTARY	600.00	442.50	157.50	157,500	364.92	235.08	235,080	77,580	360.11	239.89	239,890	4,810
0201	LAUREL HILL SCHOOL	775.00	482.00	293.00	293,000	424.08	350.92	350,920	57,920	418.51	356.49	356,490	5,570
0222	NORTHWOOD ELEMENTARY	600.00	615.00	-	-	653.44	-	-	-	673.63	-	-	-
0251	SOUTHSIDE ELEMENTARY	600.00	587.00	13.00	13,000	553.42	46.58	46,580	33,580	538.01	61.99	61,990	15,410
0261	VALPARAISO ELEMENTARY	600.00	470.00	130.00	130,000	443.47	156.53	156,530	26,530	437.45	162.55	162,550	6,020
0271	PRYOR MIDDLE	775.00	695.00	80.00	80,000	653.66	121.34	121,340	41,340	647.66	127.34	127,340	6,000
0281	WRIGHT ELEMENTARY	600.00	577.10	22.90	22,900	566.08	33.92	33,920	11,020	555.59	44.41	44,410	10,490
0431	SHALIMAR ELEMENTARY	600.00	530.00	70.00	70,000	490.81	109.19	109,190	39,190	486.68	113.32	113,320	4,130
0441	OAK HILL ELEMENTARY	600.00	550.00	50.00	50,000	496.27	103.73	103,730	53,730	475.16	124.84	124,840	21,110
0541	ELLIOTT PT. ELEMENTARY	600.00	602.00	-	-	591.88	8.12	8,120	8,120	588.44	11.56	11,560	3,440
0551	OCEAN CITY ELEMENTARY	600.00	483.00	117.00	117,000	444.32	155.68	155,680	38,680	444.27	155.73	155,730	50
0561	MARY ESTHER ELEMENTARY	600.00	570.00	30.00	30,000	530.69	69.31	69,310	39,310	536.06	63.94	63,940	(5,370)
0571	PLEW ELEMENTARY	600.00	616.02	-	-	606.55	-	-	-	606.77	-	-	-
0621	KENWOOD ELEMENTARY	600.00	520.00	80.00	80,000	556.51	43.49	43,490	(36,510)	561.18	38.82	38,820	(4,670)
0631	FLOROSA ELEMENTARY	600.00	625.00	-	-	622.43	-	-	-	621.33	-	-	-
0651	BRUNER MIDDLE	775.00	985.00	-	-	955.94	-	-	-	961.58	-	-	-
0671	LEWIS MIDDLE	775.00	615.00	160.00	160,000	532.06	242.94	242,940	82,940	533.31	241.69	241,690	(1,250)
0681	LONGWOOD ELEMENTARY	600.00	380.00	220.00	220,000	391.99	208.01	208,010	(11,990)	388.17	211.83	211,830	3,820
0731	WALKER ELEMENTARY	600.00	680.00	-	-	728.95	-	-	-	728.60	-	-	-
0741	BLUEWATER ELEMENTARY	600.00	643.00	-	-	662.84	-	-	-	667.90	-	-	-
0751	ANTIOCH ELEMENTARY	600.00	800.00	-	-	860.05	-	-	-	856.19	-	-	-
0761	DAVIDSON MIDDLE	775.00	950.00	-	-	916.85	-	-	-	921.37	-	-	-
0771	DESTIN MIDDLE	775.00	615.00	160.00	160,000	605.06	169.94	169,940	9,940	598.61	176.39	176,390	6,450
<b>TOTALS</b>			18,701.80	1,948.22	\$ 1,948,220	18,391.46	2,412.96	\$ 2,412,960	\$ 464,740	18,322.82	2,514.32	\$ 2,514,320	\$ 101,360