



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

FINANCE TAM: 2008-023
CONTACT: Julie Perry, Accountant
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: Selected Principals
FROM: Debbie Bruce, Director – Budgeting & Financial Services
DATE: November 6, 2007
SUBJECT: Advanced Placement (AP) Recalculation

A handwritten signature in black ink, appearing to read 'Debbie Bruce', is written over the 'FROM' and 'DATE' lines.

As you recall, the District based each school's initial Advanced Placement – Project 2154 allocation on the earned WFTE as a result of the 2005-2006 AP tests, the *Governor's* Base Student Allocation (\$4,101.80) and the *Governor's* District Cost Differential (.9592). Rather than recalculate the allocation based on the 2007-2008 3rd FEFP Calculation, as originally planned, Finance has recalculated the allocation based on the earned WFTE as a result of the 2006-2007 AP tests, the *Revised 2nd FEFP* Base Student Allocation (\$4,134.95), and the *Final Conference* District Cost Differential (.9566).

The attached Advanced Placement Recalculation spreadsheet lists each school's:

1. Original estimated AP WFTE and funding for Advanced Placement – Project 2154 and AP Set-Aside – Project 7054;
2. Actual CEEB scores for fiscal year 2006-2007, actual funding based on the *Revised 2nd FEFP* Base Student Allocation and District Cost Differential, and Net Increase/(Decrease) after reduction of the Original Allocation and 15% AP Set-Aside;
3. Calculation of the AP Set-Aside – Project 7054.
4. The AP budget increase has been credited to 1010-9890-0997-Cost Center-Project 2154.
5. The AP Set-Aside budget increase has been credited to 1010-9890-0997-Cost Center-7054.

Should you have any questions regarding the Advanced Placement recalculation, please contact:

J.C. Connor at 689-7149 regarding Student Information,
Julie Perry at 833-5850 regarding Budget Information, or
Steve McLaughlin at 833-5884 regarding the AP Program.

Attachment

C: Executive Staff
AP Coordinator

School District of Okaloosa County
Advanced Placement - Project 2154 Summary
Fiscal Year 2007-2008
October 31, 2007

1. Original AP - Project 2154 Allocation - School Budget Manual

Cost Center	School Name	Original AP WFTE	Original Allocation Governor's Budget WFTE X BSA X DCD X 90%	Minus 15% Set-Aside Project 7054	TOTAL AP ORIGINAL ALLOCATION
0041	Baker	-	\$ -	\$ -	\$ -
0201	Laurel Hill	-	-	-	-
0211	Niceville	146.39	518,381	(77,757)	440,624
0581	Choctaw	51.95	183,937	(27,591)	156,346
0601	Crestview	40.50	143,421	(21,513)	121,908
0641	Fort Walton	94.28	333,839	(50,076)	283,763
TOTAL		333.12	\$ 1,179,578	\$ (176,937)	\$ 1,002,641

2. Recalculation - AP Project 2154

Cost Center	School Name	Actual AP WFTE Based on CEEB Scores FY 2006-2007	Final Conference Revised 2nd Calculation WFTE X BSA X DCD X 90%	Minus Original Allocation Governor's Budget	Minus Revised 15% Set-Aside Project 7054 (SEE ITEM 3)	AP Recalculation INCREASE (DECREASE)
		a	b	c	d = b * .15	e = b - c - d
0041	Baker	0.72	2,581	\$ -	\$ (387)	\$ 2,194
0201	Laurel Hill	0.24	860	-	(129)	731
0211	Niceville	151.92	544,557	(440,624)	(81,684)	22,249
0581	Choctaw	68.16	244,319	(156,346)	(36,648)	51,325
0601	Crestview	55.68	199,585	(121,908)	(29,938)	47,739
0641	Fort Walton	117.12	419,816	(283,763)	(62,972)	73,081
TOTAL		393.84	1,411,718	\$ (1,002,641)	\$ (211,758)	\$ 197,319

3. AP Initiative Set-Aside - Project 7054

Cost Center	School Name	Original AP WFTE	Original 15% Set-Aside Project 7054	Recalculated 15% Set-Aside Project 7054	Increase (Decrease)
		a	b	c	d = c - d
0041	Baker	-	\$ -	\$ 387	\$ 387
0201	Laurel Hill	-	-	129	129
0211	Niceville	146.39	77,757	81,684	3,927
0581	Choctaw	51.95	27,591	36,648	9,057
0601	Crestview	40.50	21,513	29,938	8,425
0641	Fort Walton	94.28	50,076	62,972	12,896
TOTAL		333.12	\$ 176,937	\$ 211,758	\$ 34,821

Notes:

1. Governor's Original Conference Allocation - BSA \$4,101.80 and DCD .9592.
2. Fiscal Year 2007-2008 Revised 2nd FEFP - BSA \$4,134.95 and DCD .9566.
3. Source of Student Data - Information Systems -Survey 5 Verification Report - CEEB and International Baccalaureate FY 2006-2007 (T3Q7518) dated September 25, 2007.