




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

FINANCE TAM: 2008-024
CONTACT: Julie Perry, Accountant
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: Cindy Massarelli, Principal
Choctawhatchee High School

FROM: Debbie Bruce, Director – Budgeting & Financial Services 

DATE: November 6, 2007

SUBJECT: International Baccalaureate (IB) Recalculation

For consistency, the District based your school's initial International Baccalaureate – Project 7055 allocation using the WFTE, the Base Student Allocation (\$4,101.80), and the District Cost Differential (.9592) from the *Governor's Proposed Budget* for fiscal year 2007-2008.

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 IB student scores and diplomas, the *Revised 2nd FEFP* Base Student Allocation (\$4,134.95), and the *Final Conference* District Cost Differential (.9566).

Please refer to the attached International Baccalaureate Recalculation spreadsheet which reflects:

1. Original estimated IB WFTE and funding for IB – Project 7055.
2. Actual CEEB scores for fiscal year 2006-2007 and the actual funding based on the *Revised 2nd FEFP* Base Student Allocation and District Cost Differential.
3. The IB budget adjustment has been debited from 1010-9890-0997-0581-7055.
4. As there are insufficient funds to cover this decrease, please process a *Change of Funding* on positions currently funded from IB – Project 7055 in order to cover the reserve deficit.

Should you have any questions regarding the International Baccalaureate recalculation, please contact:

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

Attachment

C: Executive Staff
IB Coordinator

**School District of Okaloosa County
International Baccalaureate - Project 7055 Recalculation
Fiscal Year 2007-2008
October 31, 2007**

1. Original IB - Project 7055 Allocation - School Budget Manual

Cost Center	School Name	Original IB WFTE	Original Allocation Governor's Budget WFTE X BSA X DCD X 90%
0581	Choctaw	80.16	\$ 283,847
TOTAL		80.16	\$ 283,847

2. Recalculation IB - Project 7055

Cost Center	School Name	Actual IB WFTE Based on Survey 5 FY 2006-2007	Final Conference Revised 2nd Calculation WFTE X BSA X DCD X 90%	Minus Original Allocation Governor's Budget WFTE X BSA X DCD X 90%	IB Recalculation INCREASE (DECREASE)
0581	Choctaw	55.80	\$ 198,645	\$ (283,847)	\$ (85,202)
TOTAL		55.80	\$ 198,645	\$ (283,847)	\$ (85,202)

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.
2. Source of Student Data - Information Systems - Survey 5 Verification Report - CEEB and International Baccalaureate FY 2006-2007 (T3Q7518) dated September 25, 2007.