



OKALOOSA COUNTY SCHOOL DISTRICT TECHNICAL ASSISTANCE MEMORANDUM FINANCE

FINANCE TAM: 2009-015
CONTACT: Julie Perry, Accountant
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: Selected Principals
FROM: Debbie Bruce, Director – Budgeting & Financial Services
DATE: October 10, 2008
SUBJECT: AP, IB, and AICE Recalculation
(Advanced Placement, International Baccalaureate, and Advanced International Certificate of Education)



The District initially calculated allocations for AP (Projects 2154 and 7054), IB (Project 7055), and AICE (Project 9004) using WFTE earned as a result of the 2006-2007 AP, IB, and AICE student scores and/or diplomas. On September 19, 2008, Information Systems provided the 2007-2008 AP, IB, and AICE student scores and/or diplomas. Finance has recalculated the allocations based on this information.

Attached are the following spreadsheets:

- Advanced Placement – Projects 2154 & 7054 Recalculation
- International Baccalaureate – Project 7055 Recalculation
- Advanced International Certificate of Education – Project 9004 Recalculation
- AP, IB, and AICE WFTE – Results of 2007-2008 School Year.

Each recalculation spreadsheet includes the following information:

1. Original estimated WFTE and funding per the School Budget Manual,
2. Recalculated allocation based on actual WFTE earned for fiscal year 2007-2008, and
3. WFTE and allocation increases/(decreases).

The allocation increases/(decreases) have been credited/(debited) as follows:

- AP – 1010-9890-0997-Center-2154
- IB – 1010-9890-0997-Center-7055
- AP Set-Aside – 1010-9890-0997-Center-7054
- AICE – 1010-9890-0997-Center-9004

Should you have any questions regarding the AP, IB, or AICE recalculations, 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, IB, and AICE Programs.

Attachments

C: Executive Staff
AP Coordinator

School District of Okaloosa County
Advanced Placement - Projects 2154 & 7054 Recalculation
Fiscal Year 2008-2009
September 22, 2008

1. Original AP - Projects 2154 & 7054 Allocations - School Budget Manual

		A	B	C	D
Cost Center	School Name	Original AP WFTE	Original Total AP Allocation	Minus Original 15% Set-Aside Project 7054	Equals Original AP Allocation Project 2154
		(A X BSA X DCD X 90%)		(B X 15%)	(B - C)
0041	Baker	-	-	-	\$ -
0201	Laurel Hill	-	-	-	-
0211	Niceville	101.53	346,304	(51,946)	294,358
0581	Choctaw	45.55	155,364	(23,305)	132,059
0601	Crestview	37.21	126,918	(19,038)	107,880
0641	Fort Walton	78.27	266,964	(40,045)	226,919
TOTAL		262.56	\$ 895,550	\$ (134,334)	\$ 761,216

2. Recalculation - AP Projects 2154 & 7054

		E	F	G	H
Cost Center	School Name	Actual AP WFTE FY 2007-2008	Recalculated Total AP Allocation	Minus Recalculated 15% Set-Aside Project 7054	Equals Recalculated AP Allocation Project 2154
		(E X BSA X DCD X 90%)		(F X 15%)	(F - G)
0041	Baker	0.64	\$ 2,183	\$ (327)	\$ 1,856
0201	Laurel Hill	-	-	-	-
0211	Niceville	122.72	418,580	(62,787)	355,793
0581	Choctaw	46.08	157,172	(23,576)	133,596
0601	Crestview	45.92	156,626	(23,494)	133,132
0641	Fort Walton	83.52	284,874	(42,731)	242,143
TOTAL		298.88	\$ 1,019,435	\$ (152,915)	\$ 866,520

3. WFTE and Allocation Increases/(Decreases)

		I	J	K	L
Cost Center	School Name	Increase/ (Decrease) WFTE	Increase/ (Decrease) Total AP	Increase/ (Decrease) 15% Set-Aside Project 7054	Increase/ (Decrease) AP Allocation Project 2154
		(E - A)	(F - B)	(G - C)	(H - D)
0041	Baker	0.64	\$ 2,183	\$ 327	\$ 1,856
0201	Laurel Hill	-	-	-	-
0211	Niceville	21.19	72,276	10,841	61,435
0581	Choctaw	0.53	1,808	271	1,537
0601	Crestview	8.71	29,708	4,456	25,252
0641	Fort Walton	5.25	17,910	2,686	15,224
TOTAL		36.32	\$ 123,885	\$ 18,581	\$ 105,304

Notes:

1. Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and International Baccalaureate FY 2007-2008 (T3Q7518) dated September 19, 2008.

School District of Okaloosa County
International Baccalaureate - Project 7055 Recalculation
Fiscal Year 2008-2009
September 22, 2008

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

		A	B
Cost Center	School Name	Original IB WFTE	Original IB Allocation
(A X BSA X DCD X 90%)			
0581	Choctaw	40.20	\$ 137,116
	TOTAL	40.20	\$ 137,116

2. Recalculation IB - Project 7055

		C	D
Cost Center	School Name	Actual IB WFTE FY 2007-2008	Recalculated IB Allocation
(C X BSA X DCD X 90%)			
0581	Choctaw	56.28	\$ 191,963
	TOTAL	56.28	\$ 191,963

3. WFTE and Allocation Increase/(Decrease)

		E	F
Cost Center	School Name	Increase/ (Decrease) WFTE	Increase/ (Decrease) IB Allocation
		(C - A)	(D - B)
0581	Choctaw	16.08	\$ 54,847
	TOTAL	16.08	\$ 54,847

Notes:

- Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and International Baccalaureate FY 2007-2008 (T3Q7518) dated September 19, 2008.

School District of Okaloosa County
Advanced International Certificate of Education - Project 9004 Recalculation
Fiscal Year 2008-2009
September 22, 2008

1. Original AICE - Project 9004 Allocations - School Budget Manual

		A	B
Cost Center	School Name	Original AICE WFTE	Original AICE Allocation
(A X BSA X DCD X 90%)			
0041	Baker	-	-
0201	Laurel Hill	-	-
0211	Niceville	-	-
0581	Choctaw	-	-
0601	Crestview	-	-
0641	Fort Walton	-	-
TOTAL		-	\$ -

2. Recalculation - AICE Project 9004

		C	D
Cost Center	School Name	Actual AICE WFTE FY 2007-2008	Recalculated AICE Allocation
(C X BSA X DCD X 90%)			
0041	Baker	-	\$ -
0201	Laurel Hill	-	-
0211	Niceville	6.88	23,467
0581	Choctaw	-	-
0601	Crestview	-	-
0641	Fort Walton	-	-
TOTAL		6.88	\$ 23,467

3. WFTE and Allocation Increase/(Decrease)

		E	F
Cost Center	School Name	Increase/(Decrease) WFTE	Increase/(Decrease) AICE Allocation
		(C - A)	(D - B)
0041	Baker	-	\$ -
0201	Laurel Hill	-	-
0211	Niceville	6.88	23,467
0581	Choctaw	-	-
0601	Crestview	-	-
0641	Fort Walton	-	-
TOTAL		6.88	\$ 23,467

Notes:

- Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and International Baccalaureate FY 2007-2008 (T3Q7518) dated September 19, 2008.

School District of Okaloosa County
AP, IB and AICE WFTE
Results of 2007-2008 School Year
Recalculation of Actual Earned WFTE
Fiscal Year 2008-2009
September 22, 2008

1. Advanced Placement

School Name	Cost Center	AP Grade 9	AP Grade 10	AP Grade 11	AP Grade 12	Total AP Score	0.16 = WFTE Funding Per Passing Score
Baker	0041	-	-	3.00	1.00	4.00	0.64
Laurel Hill	0201	-	-	-	-	-	-
Niceville	0211	31.00	109.00	280.00	347.00	767.00	122.72
Choctaw	0581	52.00	44.00	124.00	68.00	288.00	46.08
Crestview	0601	55.00	42.00	95.00	95.00	287.00	45.92
Fort Walton	0641	54.00	54.00	159.00	255.00	522.00	83.52
TOTAL		192.00	249.00	661.00	766.00	1,868.00	298.88

2. International Baccalaureate

School Name	Cost Center	IB Score Grade 11	IB Score Grade 12	Total IB Score	0.16 = WFTE Funding Per Passing Score	IB Diploma Grade 12	0.30 = WFTE Per IB Diploma	Total IB + IB Diploma
Choctaw	0581	28.00	245.00	273.00	43.68	42.00	12.60	56.28
TOTAL		28.00	245.00	273.00	43.68	42.00	12.60	56.28

3. Advanced International Certificate of Education

School Name	Cost Center	AICE Grade 9	AICE Grade 10	AICE Grade 11	AICE Grade 12	Total AICE Score	0.16 = WFTE Funding Per Passing Score
Baker	0041					-	-
Laurel Hill	0201					-	-
Niceville	0211	-	-	7.00	36.00	43.00	6.88
Choctaw	0581					-	-
Crestview	0601					-	-
Fort Walton	0641					-	-
TOTAL		-	-	7.00	36.00	43.00	6.88

NOTES:

- Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and International Baccalaureate FY 2007-2008 (T3Q7518) dated September 19, 2008.