




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

FINANCE TAM: 2010-016
CONTACT: Julie Perry, Specialist
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: Selected Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: October 23, 2009
SUBJECT: AICE, AP, and IB Recalculation

The District initially calculated allocations for Advanced International Certificate of Education (AICE – Project 9004), Advanced Placement (AP – Projects 2154 and 7054), and International Baccalaureate (IB – Project 7055) using WFTE earned as a result of the 2007-2008 AICE, AP, and IB student scores and/or diplomas.

On October 8, 2009, Information Systems provided the 2008-2009 AICE, AP, and IB student scores and/or diplomas. Finance has recalculated the allocations based on this information. Attached are the following spreadsheets:

- Advanced International Certificate of Education (AICE) – Project 9004 Recalculation
- Advanced Placement (AP) – Projects 2154 & 7054 Recalculation
- International Baccalaureate (IB) – Project 7055 Recalculation
- AICE, AP, and IB WFTE – Results of 2008-2009 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 2008-2009, and
3. WFTE and allocation increases/(decreases).

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

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

Should you have any questions regarding the AICE, AP, or IB recalculations, please contact:

Wendy Meserve at 689-7149 regarding Student Information,
Julie Perry at 833-5850 regarding Budget Information, or
Steve McLaughlin at 833-5884 regarding the AICE, AP, and IB Programs.

Attachments

C: Executive Staff
AP Coordinator
Budgeting Bookkeepers

School District of Okaloosa County
 Advanced International Certificate of Education - Project 9004 Recalculation
 Fiscal Year 2009-2010
 October 8, 2009

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

Cost Center	School Name	A	B
		Original AICE WFTE	Original AICE Allocation
(A X BSA X DCD X 90%)			
0041	Baker	-	\$ -
0201	Laurel Hill	-	-
0211	Niceville	6.88	21,537
0581	Choctaw	-	-
0601	Crestview	-	-
0641	Fort Walton	-	-
TOTAL		6.88	\$ 21,537

2. Recalculation - AICE Project 9004

Cost Center	School Name	C	D
		Actual AICE WFTE FY 2008-2009	Recalculated AICE Allocation
(C X BSA X DCD X 90%)			
0041	Baker	-	\$ -
0201	Laurel Hill	-	-
0211	Niceville	31.60	98,918
0581	Choctaw	-	-
0601	Crestview	-	-
0641	Fort Walton	-	-
TOTAL		31.60	\$ 98,918

3. WFTE and Allocation Increase/(Decrease)

Cost Center	School Name	E	F
		Increase/(Decrease) WFTE	Increase/(Decrease) AICE Allocation
		(C - A)	(D - B)
0041	Baker	-	\$ -
0201	Laurel Hill	-	-
0211	Niceville	24.72	77,381
0581	Choctaw	-	-
0601	Crestview	-	-
0641	Fort Walton	-	-
TOTAL		24.72	\$ 77,381

Notes:

1. Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2008-2009 (T3Q7518) dated October 8, 2009.
2. Allocation based on BSA - \$3,630.62 and DCD - 0.958.

School District of Okaloosa County
Advanced Placement - Projects 2154 & 7054 Recalculation
Fiscal Year 2009-2010
October 8, 2009

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

Cost Center	School Name	A	B	C	D
		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	0.64	2,003	(300)	\$ 1,703
0201	Laurel Hill	-	-	-	-
0211	Niceville	122.72	384,153	(57,623)	326,530
0581	Choctaw	46.08	144,245	(21,637)	122,608
0601	Crestview	45.92	143,744	(21,562)	122,182
0641	Fort Walton	83.52	261,444	(39,217)	222,227
TOTAL		298.88	\$ 935,589	\$ (140,339)	\$ 795,250

2. Recalculation - AP Projects 2154 & 7054

Cost Center	School Name	E	F	G	H
		Actual AP WFTE FY 2008-2009	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	3.04	\$ 9,516	\$ (1,427)	\$ 8,089
0201	Laurel Hill	0.48	1,503	(225)	1,278
0211	Niceville	137.60	430,732	(64,610)	366,122
0581	Choctaw	51.52	161,274	(24,191)	137,083
0601	Crestview	59.52	186,317	(27,948)	158,369
0641	Fort Walton	103.20	323,049	(48,457)	274,592
TOTAL		355.36	\$ 1,112,391	\$ (166,858)	\$ 945,533

3. WFTE and Allocation Increases/(Decreases)

Cost Center	School Name	I	J	K	L
		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	2.40	\$ 7,513	\$ 1,127	\$ 6,386
0201	Laurel Hill	0.48	1,503	225	1,278
0211	Niceville	14.88	46,579	6,987	39,592
0581	Choctaw	5.44	17,029	2,554	14,475
0601	Crestview	13.60	42,573	6,386	36,187
0641	Fort Walton	19.68	61,605	9,240	52,365
TOTAL		56.48	\$ 176,802	\$ 26,519	\$ 150,283

Notes:

- Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2008-2009 (T3Q7518) dated October 8, 2009.
- Allocation based on BSA - \$3,630.62 and DCD - 0.958.

School District of Okaloosa County
 International Baccalaureate - Project 7055 Recalculation
 Fiscal Year 2009-2010
 October 8, 2009

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	56.28	\$	176,174
TOTAL		56.28	\$	176,174

2. Recalculation IB - Project 7055

		C	D	
Cost Center	School Name	Actual IB WFTE FY 2008-2009	Recalculated IB Allocation	
(C X BSA X DCD X 90%)				
0581	Choctaw	38.58	\$	120,768
TOTAL		38.58	\$	120,768

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	(17.70)	\$	(55,406)
TOTAL		(17.70)	\$	(55,406)

Notes:

1. Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2008-2009 (T3Q7518) dated October 8, 2009.
2. Allocation based on BSA - \$3,630.62 and DCD - 0.958.

School District of Okaloosa County
AICE, AP, and IB WFTE
Results of 2008-2009 School Year
Recalculation of Actual Earned WFTE
Fiscal Year 2009-2010
October 8, 2009

1. Advanced International Certificate of Education (AICE)

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	AICE Diploma Grade 12	0.30 = WFTE Funding Per AICE Diploma	Total AICE Score + AICE Diploma
Baker	0041	-	-	-	-	-	-	-	-	-
Laurel Hill	0201	-	-	-	-	-	-	-	-	-
Niceville	0211	4.00	4.00	115.50	74.00	197.50	31.60	-	-	31.60
Choctaw	0581	-	-	-	-	-	-	-	-	-
Crestview	0601	-	-	-	-	-	-	-	-	-
Fort Walton	0641	-	-	-	-	-	-	-	-	-
TOTAL		4.00	4.00	115.50	74.00	197.50	31.60	-	-	31.60

2. Advanced Placement (AP)

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	8.00	8.00	19.00	3.04
Laurel Hill	0201	-	1.00	2.00	-	3.00	0.48
Niceville	0211	53.00	122.00	340.00	345.00	860.00	137.60
Choctaw	0581	68.00	55.00	125.00	74.00	322.00	51.52
Crestview	0601	46.00	42.00	117.00	167.00	372.00	59.52
Fort Walton	0641	63.00	82.00	227.00	273.00	645.00	103.20
TOTAL		230.00	305.00	819.00	867.00	2,221.00	355.36

3. International Baccalaureate (IB)

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 Funding Per IB Diploma	Total IB Score + IB Diploma
Choctaw	0581	21.00	162.00	183.00	29.28	31.00	9.30	38.58
TOTAL		21.00	162.00	183.00	29.28	31.00	9.30	38.58

NOTES:

1. Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2008-2009 (T3Q7518) dated October 8, 2009.