



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

FINANCE TAM: 2010-033
CONTACT: Julie Perry, Specialist
TELEPHONE: 833-5850

TO: Selected Principals
FROM: Rita R. Scallan, Chief Financial Officer
DATE: April 13, 2010
SUBJECT: Class Size Equalization Recalculation – Project 5126
February 2010 FTE Survey

A handwritten signature in blue ink, reading "Rita R. Scallan".

Information Systems has provided the Unweighted FTE (UFTE) for the February 2010 Survey. The Budgeting & Financial Services Department has recalculated the Class Size Equalization allocation for each school based on the October 2009 and February 2010 actual UFTE. This is the final recalculation for fiscal year 2009-2010.

Attached is a spreadsheet which reflects the Class Size Equalization Recalculation as follows:

- Columns C–F indicate the original allocation based on the adjusted projected UFTE per the Budget Manual.
- Columns G–J indicate the mid-year adjustment that was made after the October FTE. (See TAM 2010-020)
- Columns K–N indicate the final adjustment that has been made using the estimated actual UFTE per the February 2010 FTE survey.

Schools experiencing a decrease in UFTE below their estimated actual UFTE per the October 2009 FTE survey will receive additional funds, and schools which experienced an increase in UFTE beyond their estimated actual UFTE per the October 2009 FTE survey will receive a downward adjustment in their Class Size Equalization – Project 5126 (*see column N*). The budget adjustment will be made to account strip 1010-9890-0997-School Cost Center-5126. As a reminder, these funds may only be used to purchase basic instructional positions and substitutes (function 5100).

Should you have any questions or need additional information, please contact Julie Perry at 833-5850.

Attachment

C: Executive Staff
Bookkeepers

SCHOOL DISTRICT OF OKALOOSA COUNTY
CLASS SIZE EQUALIZATION RECALCULATION - FEBRUARY 2010 FTE SURVEY
FISCAL YEAR 2009-2010
MARCH 17, 2010

A	B	Original Allocation				Mid-Year Adjustment - October FTE				Final Adjustment - February FTE			
		C	D	E	F	G	H	I	J	K	L	M	N
Cost Center Number	School/Center Name	UFTE Breakeven Point	Adjusted Projected UFTE Per Budget Manual	UFTE Less Than Breakeven (C - D)	Original Equalization Allocation (E x \$1,300)	Estimated Actual UFTE Per October Survey	UFTE Less Than Breakeven (C - G)	Mid-Year Revised Equalization Allocation (H x \$1,300)	Mid-Year Increase/ (Decrease) Equalization (I - F)	Estimated Actual UFTE Per February Survey	UFTE Less Than Breakeven (C - L)	Final Revised Equalization Allocation (M x \$1,300)	Final Increase/ (Decrease) Equalization (N - I)
0031	EDWINS ELEMENTARY	600.00	448.00	152.00	\$ 197,600	437.02	162.98	\$ 211,874	\$ 14,274	445.60	154.40	\$ 200,720	\$ (11,154)
0041	BAKER SCHOOL	1,450.00	1,333.04	116.96	152,048	1,241.88	208.12	270,556	118,508	1,249.90	200.10	260,130	(10,426)
0051	BOB SIKES ELEMENTARY	600.00	707.00	-	-	716.29	-	-	-	718.11	-	-	-
0082	MEIGS MIDDLE	820.00	613.00	207.00	269,100	613.84	206.16	268,008	(1,092)	617.49	202.51	263,263	(4,745)
0092	SHOAL RIVER MIDDLE	820.00	694.00	126.00	163,800	819.03	0.97	1,261	(162,539)	811.79	8.21	10,673	9,412
0111	W E COMBS	N/A	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
0121	RUCKEL MIDDLE	820.00	860.00	-	-	854.68	-	-	-	863.67	-	-	-
0131	DESTIN ELEMENTARY	600.00	795.00	-	-	838.58	-	-	-	848.50	-	-	-
0151	EDGE ELEMENTARY	600.00	513.37	86.63	112,619	498.48	101.52	131,976	19,357	499.06	100.94	131,222	(754)
0161	EGUN ELEMENTARY	600.00	492.00	108.00	140,400	383.73	216.27	281,151	140,751	380.77	219.23	284,999	3,848
0201	LAUREL HILL SCHOOL	820.00	410.00	410.00	533,000	424.32	395.68	514,384	(18,616)	430.65	389.35	506,155	(8,229)
0211	NICEVILLE HIGH	N/A	1,975.30	N/A	N/A	1,899.73	N/A	N/A	N/A	1,916.66	N/A	N/A	N/A
0222	NORTHWOOD ELEMENTARY	600.00	694.00	-	-	619.69	-	-	-	625.59	-	-	-
0241	SILVER SANDS	N/A	133.00	N/A	N/A	135.85	N/A	N/A	N/A	145.55	N/A	N/A	N/A
0251	RIVERSIDE ELEMENTARY	600.00	576.00	24.00	31,200	620.70	-	-	(31,200)	621.97	-	-	-
0261	VALPARAISO ELEMENTARY	600.00	450.00	150.00	195,000	391.64	208.36	270,868	75,868	386.94	213.06	276,978	6,110
0271	PRYOR MIDDLE	820.00	572.00	248.00	322,400	582.17	237.83	309,179	(13,221)	581.24	238.76	310,388	1,209
0281	WRIGHT ELEMENTARY	600.00	636.00	-	-	596.67	3.33	4,329	4,329	600.61	-	-	(4,329)
0431	SHALIMAR ELEMENTARY	600.00	545.00	55.00	71,500	556.86	43.14	56,082	(15,418)	558.11	41.89	54,457	(1,625)
0541	ELLIOTT PT. ELEMENTARY	600.00	563.00	37.00	48,100	600.79	-	-	(48,100)	597.71	2.29	2,977	2,977
0561	MARY ESTHER ELEMENTARY	600.00	540.00	60.00	78,000	528.04	71.96	93,548	15,548	540.62	59.38	77,194	(16,354)
0571	PLEW ELEMENTARY	600.00	591.06	8.94	11,622	596.73	3.27	4,251	(7,371)	603.60	-	-	(4,251)
0581	CHOCTAW HIGH	N/A	1,675.00	N/A	N/A	1,626.12	N/A	N/A	N/A	1,625.17	N/A	N/A	N/A
0601	CRESTVIEW HIGH	N/A	1,950.00	N/A	N/A	1,870.25	N/A	N/A	N/A	1,872.81	N/A	N/A	N/A
0621	KENWOOD ELEMENTARY	600.00	570.00	30.00	39,000	578.37	21.63	28,119	(10,881)	578.99	21.01	27,313	(806)
0631	FLOROSA ELEMENTARY	600.00	598.00	2.00	2,600	551.74	48.26	62,738	60,138	556.04	43.96	57,148	(5,590)
0641	FT WALTON BEACH HIGH	N/A	1,836.00	N/A	N/A	1,813.29	N/A	N/A	N/A	1,804.24	N/A	N/A	N/A
0651	BRUNER MIDDLE	820.00	837.00	-	-	848.84	-	-	-	843.71	-	-	-
0671	LEWIS MIDDLE	820.00	521.00	299.00	388,700	462.46	357.54	464,802	76,102	454.37	365.63	475,319	10,517
0681	LONGWOOD ELEMENTARY	600.00	530.00	70.00	91,000	562.50	37.50	48,750	(42,250)	564.66	35.34	45,942	(2,808)
0701	OATC	N/A	210.00	N/A	N/A	208.64	N/A	N/A	N/A	218.83	N/A	N/A	N/A
0731	WALKER ELEMENTARY	600.00	732.00	-	-	721.30	-	-	-	729.15	-	-	-
0741	BLUEWATER ELEMENTARY	600.00	650.00	-	-	676.03	-	-	-	678.50	-	-	-
0751	ANTIOCH ELEMENTARY	600.00	810.00	-	-	852.10	-	-	-	846.27	-	-	-
0761	DAVIDSON MIDDLE	820.00	875.00	-	-	837.44	-	-	-	841.95	-	-	-
0771	DESTIN MIDDLE	820.00	613.00	207.00	269,100	612.54	207.46	269,698	598	617.85	202.15	262,795	(6,903)
0811-PreK	SOUTHSIDE PRE-K	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
0811-SSN	SILVER SANDS - NORTH	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22.50	N/A	N/A	N/A
TOTALS		26,547.77	2,397.53	\$ 3,116,789		26,178.34	2,531.98	3,291,574.00	\$ 174,785	26,299.18	2,498.21	3,247,673.00	\$ (43,901)

Note:

Silver Sands School original UFTE was reduced by 23 when students were moved to Silver Sands - North.
Silver Sands North received 23 students from Silver Sands School plus an additional 4 students not originally allocated.