



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

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FINANCE TAM: 2011-007

CONTACT: Julie Perry, Specialist  
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: School Principals  
FROM: Rita R. Scallan, Chief Financial Officer  
DATE: October 7, 2010  
SUBJECT: Food Service Reimbursement Allocation

A handwritten signature in black ink, appearing to be "Rita R. Scallan", written over the printed name in the "FROM" field.

The District is pleased to be able to provide a special Food Service reimbursement allocation for fiscal year 2010-2011. The attached spreadsheet indicates the allocation that each school will receive based on the following:

Garbage Reimbursement

Each school has been allocated an amount equivalent to the lesser of:

- 50% of its discretionary budget garbage expenditures (Object 0382) for fiscal year 2009-2010, or
- the average annual cost of one dumpster (\$4,080). (A sampling of schools from each area was used to calculate the average annual cost per dumpster.)

A transfer of expenditure has been processed charging the Food Service Fund (5020) and crediting your Discretionary budget (1010.7900.0382.Center), thereby increasing your "available" funds by the amount shown in Column "D" of the attached spreadsheet.

Dining & Kitchen Area Electricity Reimbursement (School Days Only)

Each school's dining area square footage (50%) was added to its kitchen square footage to obtain the total square footage used by Food Service (Column "G"). Then each school's average electric cost per square foot was calculated based on expenditures made in fiscal years 2007-2008 and 2008-2009 and pro-rated based on the number of school days in a year (180 school days / 254 business days) (Column "H").

A transfer of expenditure has been processed charging the Food Service Fund (5020) and crediting your Discretionary budget (1010.7900.0430.Center), thereby increasing your "available" funds by the amount shown in Column "I" of the attached spreadsheet.

Should you have any questions or require further information, please do not hesitate to contact Julie Perry at 833-5850.

cc: Executive Staff  
School Bookkeepers

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**FOOD SERVICE REIMBURSEMENT**  
**GARBAGE AND DINING/KITCHEN AREA ELECTRICITY EXPENDITURES (SCHOOL DAYS ONLY)**  
**FISCAL YEAR 2010-2011**  
**OCTOBER 7, 2010**

CENTER	SCHOOL NAME	A	B	C	D	E	F	G	H	I	J
		GARBAGE EXPENDITURES FY 2009-2010	50% OF GARBAGE EXPENDITURES FY 2009-2010	AVERAGE ANNUAL COST OF ONE DUMPSTER	GARBAGE ALLOCATION	DINING AREA SQUARE FOOTAGE @50%	KITCHEN SQUARE FOOTAGE	TOTAL KITCHEN & DINING AREA FOOTAGE	ELECTRICITY AVG SQ. FT. (180 DAYS)	ESTIMATED ELECTRICITY COST DINING & KITCHEN (180 DAYS)	TOTAL FOOD SERVICE REIMBURSEMENT
		(A x 50%)			(B or C)		(E + F)		(G x H)		(D + I)
0031	EDWINS ELEMENTARY SCHOOL	\$ 9,151	\$ 4,575	\$ 4,080	\$ 4,080	1,402	1,311	2,713	\$ 0.87	\$ 2,360	\$ 6,440
0041	BAKER SCHOOL	16,418	8,209	4,080	4,080	2,007	2,002	4,009	0.97	3,889	7,969
0051	BOB SIKES ELEMENTARY SCHOOL	13,380	6,690	4,080	4,080	1,900	1,638	3,538	0.97	3,432	7,512
0082	MEIGS MIDDLE SCHOOL	11,992	5,996	4,080	4,080	2,437	2,283	4,720	1.15	5,428	9,508
0092	SHOAL RIVER MIDDLE SCHOOL	14,287	7,144	4,080	4,080	3,246	4,422	7,668	1.11	8,511	12,591
0121	RUCKEL MIDDLE SCHOOL	9,834	4,917	4,080	4,080	1,919	2,301	4,220	1.28	5,402	9,482
0131	DESTIN ELEMENTARY SCHOOL	-	-	4,080	-	1,938	2,715	4,653	0.90	4,188	4,188
0151	EDGE ELEMENTARY SCHOOL	11,770	5,885	4,080	4,080	1,335	1,867	3,202	1.07	3,426	7,506
0161	EGLIN ELEMENTARY SCHOOL	16,192	8,096	4,080	4,080	1,345	2,525	3,870	1.55	5,999	10,079
0201	LAUREL HILL SCHOOL	8,940	4,470	4,080	4,080	1,001	1,860	2,861	0.87	2,489	6,569
0211	NICEVILLE HIGH SCHOOL	35,309	17,654	4,080	4,080	3,142	3,609	6,751	1.27	8,574	12,654
0222	NORTHWOOD ELEMENTARY SCHOOL	11,761	5,881	4,080	4,080	3,562	4,080	7,642	0.75	5,732	9,812
0241	SILVER SANDS SCHOOL	3,413	1,706	4,080	1,706	840	599	1,439	0.96	1,381	3,087
0251	RIVERSIDE ELEMENTARY SCHOOL	10,365	5,183	4,080	4,080	1,493	2,438	3,931	1.26	4,953	9,033
0261	VALPARAISO ELEMENTARY SCHOOL	SEE LEWIS	SEE LEWIS	SEE LEWIS	SEE LEWIS	SEE LEWIS	SEE LEWIS	SEE LEWIS	SEE LEWIS	SEE LEWIS	SEE LEWIS
0271	PRYOR MIDDLE SCHOOL	11,258	5,629	4,080	4,080	2,267	2,271	4,538	1.03	4,674	8,754
0281	WRIGHT ELEMENTARY SCHOOL	9,825	4,913	4,080	4,080	1,941	2,720	4,661	0.91	4,242	8,322
0431	SHALIMAR ELEMENTARY SCHOOL	12,307	6,153	4,080	4,080	1,344	1,734	3,078	1.01	3,109	7,189
0541	ELLIOTT POINT ELEMENTARY SCHOOL	9,223	4,612	4,080	4,080	1,500	1,876	3,376	1.45	4,895	8,975
0561	MARY ESTHER ELEMENTARY SCHOOL	11,872	5,936	4,080	4,080	1,243	1,708	2,951	1.37	4,043	8,123
0571	PLEW ELEMENTARY SCHOOL	9,834	4,917	4,080	4,080	2,075	2,113	4,188	0.88	3,685	7,765
0581	CHOCTAW HIGH SCHOOL	43,024	21,512	4,080	4,080	3,722	4,537	8,259	1.11	9,167	13,247
0601	CRESTVIEW HIGH SCHOOL	32,591	16,295	4,080	4,080	5,626	3,170	8,796	1.04	9,148	13,228
0621	KENWOOD ELEMENTARY SCHOOL	9,343	4,672	4,080	4,080	2,015	2,082	4,097	0.94	3,851	7,931
0631	FLOROSA ELEMENTARY SCHOOL	8,490	4,245	4,080	4,080	2,988	2,080	5,068	1.02	5,169	9,249
0641	FORT WALTON BEACH HIGH SCHOOL	24,842	12,421	4,080	4,080	4,050	2,936	6,986	1.31	9,152	13,232
0651	BRUNER MIDDLE SCHOOL	11,194	5,597	4,080	4,080	2,400	3,005	5,405	1.08	5,837	9,917
0671	LEWIS K-8 SCHOOL (LEWIS & VALPARAISO SITES)	14,275	7,137	4,080	4,080	3,540	2,989	6,529	1.17	7,639	11,719
0681	LONGWOOD ELEMENTARY SCHOOL	8,321	4,160	4,080	4,080	2,100	1,507	3,607	1.15	4,148	8,228
0701	CHOICE HIGH & VOCATIONAL CENTER	9,080	4,540	4,080	4,080	N/A	N/A	N/A	N/A	N/A	4,080
0731	WALKER ELEMENTARY SCHOOL	11,040	5,520	4,080	4,080	1,393	2,135	3,528	1.22	4,304	8,384
0741	BLUEWATER ELEMENTARY SCHOOL	6,480	3,240	4,080	3,240	2,785	1,879	4,664	1.19	5,550	8,790
0751	ANTIOCH ELEMENTARY SCHOOL	9,759	4,879	4,080	4,080	2,607	2,119	4,726	0.76	3,592	7,672
0761	DAVIDSON MIDDLE SCHOOL	10,560	5,280	4,080	4,080	2,064	2,070	4,134	0.81	3,349	7,429
0771	DESTIN MIDDLE SCHOOL	4,588	2,294	4,080	2,294	1,579	1,894	3,473	0.83	2,883	5,177
<b>TOTAL</b>		<b>\$ 440,719</b>	<b>\$ 220,358</b>		<b>\$ 129,640</b>	<b>\$ 74,806</b>	<b>\$ 78,475</b>	<b>\$ 153,281</b>		<b>\$ 164,201</b>	<b>\$ 293,841</b>

- NOTES:**
1. EACH SCHOOL IS ALLOCATED THE LESSER OF 50% OF GARBAGE EXPENDITURES FOR FY 2009-2010 OR AVERAGE ANNUAL COST OF ONE DUMPSTER.
  2. ELECTRIC COSTS BASED ON AVERAGE SCHOOL EXPENDITURES FOR CONDITIONED SQUARE FOOTAGE FOR FY 2007-2008 AND 2008-2009 - 180 SCHOOL DAYS.
  3. CHOICE HIGH SCHOOL DOES NOT HAVE A FOOD SERVICE CAFETERIA.