




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

FINANCE TAM: 2011-016
CONTACT: Julie Perry, Specialist
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: Selected Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: September 17, 2010
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 2008-2009 AICE, AP, and IB student scores and/or diplomas.

On September 15, 2010, Information Systems provided the 2009-2010 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) – Projects 9004 & 1004 Recalculation
- Advanced Placement (AP) – Projects 2154 & 7054 Recalculation
- International Baccalaureate (IB) – Project 7055 Recalculation
- AICE, AP, and IB WFTE – Results of 2009-2010 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 2009-2010, and
3. WFTE and allocation increases/(decreases).

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

- AICE – 1010-9890-0997-Center-9004
- AP – 1010-9890-0997-Center-2154
- IB – 1010-9890-0997-Center-7055
- AICE Set-Aside – 1010-9890-0997-Center-1004
- AP Set-Aside – 1010-9890-0997-Center-7054

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 - Projects 9004 & 1004 Recalculation
Fiscal Year 2010-2011
September 15, 2010

1. Original AICE - Projects 9004 & 1004 Allocations - School Budget Manual

Cost Center	School Name	A	B	C	D
		Original AICE WFTE	Original Total AICE Allocation	Minus Original 10% Set-Aside Project 1004	Equals Original AICE Allocation Project 9004
		(A X BSA X DCD X 90%)		(B X 10%)	(B - C)
0041	Baker	-	\$ -	\$ -	\$ -
0201	Laurel Hill	-	-	-	-
0211	Niceville	31.60	99,174	(9,917)	89,257
0581	Choctaw	-	-	-	-
0601	Crestview	-	-	-	-
0641	Fort Walton	-	-	-	-
TOTAL		31.60	\$ 99,174	\$ (9,917)	\$ 89,257

2. Recalculation - AICE Project 9004

Cost Center	School Name	C	D	G	H
		Actual AICE WFTE FY 2009-2010	Recalculated Total AICE Allocation	Minus Recalculated 10% Set-Aside Project 1004	Equals Recalculated AICE Allocation Project 9004
		(C X BSA X DCD X 90%)		(F X 10%)	(F - G)
0041	Baker	-	\$ -	\$ -	\$ -
0201	Laurel Hill	-	-	-	-
0211	Niceville	48.32	151,649	(15,165)	136,484
0581	Choctaw	-	-	-	-
0601	Crestview	-	-	-	-
0641	Fort Walton	17.12	53,730	(5,373)	48,357
TOTAL		65.44	\$ 205,379	\$ (20,538)	\$ 184,841

3. WFTE and Allocation Increase/(Decrease)

Cost Center	School Name	E	F	K	L
		Increase/(Decrease) WFTE	Increase/(Decrease) Total AICE Allocation	Increase/(Decrease) 10% Set-Aside Project 1004	Increase/(Decrease) AICE Allocation Project 9004
		(C - A)	(D - B)	(G - C)	(H - D)
0041	Baker	-	\$ -	\$ -	\$ -
0201	Laurel Hill	-	-	-	-
0211	Niceville	16.72	52,475	5,248	47,227
0581	Choctaw	-	-	-	-
0601	Crestview	-	-	-	-
0641	Fort Walton	17.12	53,730	5,373	48,357
TOTAL		33.84	\$ 106,205	\$ 10,621	\$ 95,584

Notes:

- Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2009-2010 (T3Q7518) dated September 15, 2010.
- Allocation based on BSA - \$3,623.76 and DCD - 0.9623.

School District of Okaloosa County
 Advanced Placement - Projects 2154 & 7054 Recalculation
 Fiscal Year 2010-2011
 September 15, 2010

Revised
 12/17/10

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	3.04	9,541	(1,431)	\$ 8,110
0201	Laurel Hill	0.48	1,506	(226)	1,280
0211	Niceville	137.60	431,848	(64,777)	367,071
0581	Choctaw	51.52	161,692	(24,254)	137,438
0601	Crestview	59.52	186,799	(28,020)	158,779
0641	Fort Walton	103.20	323,886	(48,583)	275,303
TOTAL		355.36	\$ 1,115,272	\$ (167,291)	\$ 947,981

2. Recalculation - AP Projects 2154 & 7054

Cost Center	School Name	E	F	G	H
		Actual AP WFTE FY 2009-2010	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	4.16	\$ 13,056	\$ (1,958)	\$ 11,098
0201	Laurel Hill	0.32	1,004	(151)	853
0211	Niceville	138.56	434,861	(65,229)	369,632
0581	Choctaw	54.72	171,735	(25,760)	145,975
0601	Crestview	51.04	160,185	(24,028)	136,157
0641	Fort Walton	111.20	348,993	(52,349)	296,644
TOTAL		360.00	\$ 1,129,834	\$ (169,475)	\$ 960,359

3. WFTE and Allocation Increases/(Decreases)

Cost Center	School Name	I	J	K	L
		Increase/(Decrease) WFTE	Increase/(Decrease) Total AP Allocation	Increase/(Decrease) 15% Set-Aside Project 7054	Increase/(Decrease) AP Allocation Project 2154
		(E - A)	(F - B)	(G - C)	(H - D)
0041	Baker	1.12	\$ 3,515	\$ 527	\$ 2,988
0201	Laurel Hill	(0.16)	(502)	(75)	(427)
0211	Niceville	0.96	3,013	452	2,561
0581	Choctaw	3.20	10,043	1,506	8,537
0601	Crestview	(8.48)	(26,614)	(3,992)	(22,622)
0641	Fort Walton	8.00	25,107	3,766	21,341
TOTAL		4.64	\$ 14,562	\$ 2,184	\$ 12,378

Notes:

- Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2009-2010 (T3Q7518) dated September 15, 2010.
- Allocation based on BSA - \$3,623.76 and DCD - 0.9623.
- Information Systems provided revised WFTE information for Niceville High School on December 16, 2010.

School District of Okaloosa County
 International Baccalaureate - Project 7055 Recalculation
 Fiscal Year 2010-2011
 September 15, 2010

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 100%)		
0581	Choctaw	38.58	\$	134,534
TOTAL		38.58	\$	134,534

2. Recalculation IB - Project 7055

		C	D	
Cost Center	School Name	Actual IB WFTE FY 2009-2010	Recalculated IB Allocation	
		(A X BSA X DCD X 100%)		
0581	Choctaw	53.64	\$	187,050
TOTAL		53.64	\$	187,050

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	15.06	\$	52,516
TOTAL		15.06	\$	52,516

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 2009-2010 School Year
Recalculation of Actual Earned WFTE
Fiscal Year 2010-2011
September 15, 2010

Revised
12/17/10

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	-	16.00	130.00	156.00	302.00	48.32	-	-	48.32
Choctaw	0581	-	-	-	-	-	-	-	-	-
Crestview	0601	-	-	-	-	-	-	-	-	-
Fort Walton	0641	-	-	45.50	61.50	107.00	17.12	-	-	17.12
TOTAL		-	16.00	175.50	217.50	409.00	65.44	-	-	65.44

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	-	2.00	19.00	5.00	26.00	4.16
Laurel Hill	0201	-	-	1.00	1.00	2.00	0.32
Niceville	0211	65.00	121.00	304.00	376.00	866.00	138.56
Choctaw	0581	53.00	60.00	143.00	86.00	342.00	54.72
Crestview	0601	43.00	51.00	90.00	135.00	319.00	51.04
Fort Walton	0641	68.00	77.00	256.00	294.00	695.00	111.20
TOTAL		229.00	311.00	813.00	897.00	2,250.00	360.00

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	29.00	235.00	264.00	42.24	38.00	11.40	53.64
TOTAL		29.00	235.00	264.00	42.24	38.00	11.40	53.64

NOTES:

- Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2008-2009 (T3Q7518) dated September 15, 2010.
- Information Systems provided revised WFTE information for Niceville High School on December 16, 2010.