



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

FINANCE TAM: 2011-027
CONTACT: Julie Perry, Specialist
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: All Principals

FROM: Rita R. Scallan, Chief Financial Officer

A handwritten signature in blue ink that reads "Rita R. Scallan".

DATE: January 18, 2011

SUBJECT: Mid-Year Adjustment for Increases (Decreases) in Weighted FTE
FEFP Base Funding (Discretionary), Stabilization, and CSR - Equalization

The Finance Department has received the FTE numbers for the October 2010 Survey. As a result, Finance has recalculated each school's *estimated actual* UFTE and WFTE based on the October 2010 actual FTE *PLUS* the estimated February 2011 FTE using DOE's February FTE factors. This recalculation affects each schools' FEFP Base Funding allocation (Discretionary), Stabilization allocation, and CSR - Equalization allocation (if applicable). Each of these allocation adjustments are explained below.

Summary and Effect of Recalculation

The attached spreadsheet, "Summary and Effect of Recalculation of FEFP Base Funding, CSR - Equalization, and Stabilization (Exhibit A)," provides a summarized overview of the net impact related to mid-year funding changes for each school. The following information is reflected on the spreadsheet:

- Columns A - C - These columns indicate the WFTE calculations.
- Columns D - F - Schools With Increases in WFTE - Schools with increases in WFTE will see the effect of their funding changes indicated in these columns - 50% of FEFP Base Funding increases, 100% of CSR - Equalization decreases (if applicable), and 50% of Stabilization increases.
- Columns G - I - Schools With Decreases in WFTE - Schools with decreases in WFTE will see the effect of their funding changes indicated in these columns - 100% of FEFP Base Funding decreases, 100% of CSR - Equalization increases (if applicable), and 100% of Stabilization increases.
- Column J - Mid-Year Effective Increase/(Decrease) Due to Recalculation - The amount in this column was obtained by adding the effect of FEFP Base Funding, CSR - Equalization, and Stabilization funding changes. Once position changes have been completed in CSR - Equalization and Stabilization, this will be the net effect on each school's discretionary budget.

FEFP Base Funding Allocation (Discretionary)

The attached spreadsheet, "FEFP Base Funding - October Adjustment for Increases (Decreases) in Weighted FTE (Exhibit B)," reflects the step by step process used to calculate each school's mid-year adjustment for increases/(decreases) in WFTE and its effect on the FEFP Base Funding allocations. The following information is included on the spreadsheet:

- Column A - Estimated Actual Total WFTE Based On October Survey

- Column B – Adjusted Projected WFTE Per School Budget Manual
- Column C – Increase/(Decrease) in WFTE – Finance compared the new ‘Estimated Actual Total WFTE Based On October Survey’ (Column A) to the ‘Adjusted Projected WFTE Per School Budget Manual’ (Column B) to determine each school’s increase or decrease in WFTE.
- Column D – 92% of FEFP Revenue for Increase/(Decrease) in WFTE – Increases and decreases in FEFP revenue were determined by multiplying the ‘Increase/(Decrease) in WFTE’ (Column C) by the Final Conference Base Student Allocation (\$3,623.76), Final Conference District Cost Differential (0.9623), and 92%.
- Column E – Schools with Increases Will Receive 50% of Funds Due – Schools receiving an increase in FEFP revenue have been appropriated 50% of this increase. The amount indicated in this column has been added to the appropriate schools’ budgets in their discretionary projects – 1010-9890-0987-Center.
- Column F – Schools with Decreases Will Repay 100% of Funds Due – Schools receiving a decrease in FEFP revenue will be responsible for repaying the entire amount (100%) indicated in this column.
- Column G – Portion of Reduction Covered by Offset-Decentralized FTE Reserves – Project 3004 – Schools receiving a decrease in FEFP revenue will notice a reduction in their Offset-Decentralized FTE Reserves – Project 3004 for the amount indicated in this column.
- Column H – Actual Reduction to School Discretionary Reserves – If a school did not have enough funds in Offset-Decentralized FTE Reserves – Project 3004 to repay its FEFP revenue decrease, the school’s discretionary reserves have been reduced by the amount indicated in this column.
- Columns I and J – Portion of Reduction Covered by Available Discretionary Reserves/Portion of Reduction Causing a Deficit in Discretionary Reserves – The amount of the ‘Actual Reduction to School Discretionary Reserves’ (Column H) has been divided into two columns. Any schools that did not have enough funds in their reserves to repay their FEFP revenue decreases will notice a negative budget amount in Column J. This deficit should be covered in a timely manner.

Stabilization Allocation (Projects 1460 or 1060)

The attached spreadsheet, “Stabilization Allocation – October Adjustment for Increases (Decreases) in Weighted FTE (Exhibit C),” reflects the changes in Stabilization allocation based on each schools’ increases/(decreases) in WFTE. The following information is included on the spreadsheet:

- Columns A – D – Original Allocation
- Column E – Estimated Actual Total WFTE Based On October Survey
- Column F – Revised Stabilization Base Funding Per WFTE – The ‘Estimated Actual Total WFTE Based on October Survey’ (Column E) was multiplied by the allocation amount of \$307.72 to calculate the revised funding.
- Column G – Increase/(Decrease) Stabilization – This column indicates the change in Stabilization funding for each school as compared to the original allocation. (Column F minus Column D)
- Column H – 50% of Mid-Year Increase Stabilization – Schools receiving an increase in Stabilization funding have been appropriated 50% of the increase. The amount indicated in this column has been added to the appropriate schools’ budgets in their respective projects as indicated. Schools receiving an increased allocation in Project 1460 Stabilization (K-12) will see an increase in 4310-5100-0234-Center-1460. Schools receiving an increased allocation in Project 1060 Stabilization (General) will see an increase in 1010-5100-0234-Center-1060.
- Column I – 100% of Mid-Year (Decrease) Stabilization – Schools receiving a decrease in FEFP revenue will be responsible for repaying the entire amount (100%) indicated in this column. The amount indicated in this column has been deducted from the appropriate schools’ budgets in their respective projects as indicated. Schools receiving a decreased allocation in Project 1460

Stabilization (K-12) will see a decrease in 4310-5100-0234-Center-1460. Schools receiving a decreased allocation in Project 1060 Stabilization (General) will see a decrease in 1010-5100-0234-Center-1060.

- Column J – Revised Stabilization Allocation – This column indicates the total mid-year revised Stabilization allocation (Column D plus Column H plus Column I).

CSR – Equalization (Project 5126)

The attached spreadsheet, “CSR – Equalization Recalculation – Adjustment Based on October 2010 FTE Survey (Exhibit D),” reflects the change in CSR – Equalization for applicable schools based on increases/(decreases) in UFTE. *As a reminder, these funds may only be used to purchase basic instructional positions for core classes.* Any funds remaining after the February 2011 recalculation may be used to pay for basic instructional substitutes via a Transfer of Expenditure. The following information is included on the spreadsheet:

- Columns A – UFTE Breakeven Point
- Columns B – D – Original Allocation
- Column E – Estimated Actual UFTE Per October Survey
- Column F – UFTE Less Than Breakeven – The ‘Estimated Actual UFTE Per October Survey’ (Column E) was subtracted from the ‘UFTE Breakeven Point’ (Column A) to obtain the revised UFTE less than breakeven.
- Column G – Mid-Year Revised Equalization Calculation – This column indicates the new Equalization allocation based on \$1,140 per ‘UFTE Less Than Breakeven’ (Column F).
- Column H – Increase/(Decrease) Equalization Calculation – The increase or decrease in allocation is indicated in this column. (Column G minus Column D)

Enrollment

Each school’s updated enrollment sheet showing a comparison between the ‘estimated actual UFTE and WFTE’ and the ‘adjusted projected UFTE and WFTE based on the House/Senate budgets’ may be found on the Finance website. Go to the Finance homepage, choose ‘Budget Publications’ under ‘Quick Links,’ and choose ‘October 2010 Enrollment’ under ‘Fiscal Year 2010-2011/Supplemental Budget Information.’

The District will make another adjustment after it receives the 4th FEFP Calculation in April 2011. This adjustment will reflect the actual February 2011 FTE for your school, will include the effect of any state-wide DOE adjustments or downward prorations, and will be the final adjustment for the fiscal year.

Should you have any questions or need additional information regarding the calculation or budget issues, please do not hesitate to contact Julie Perry at 833-5850. If you have questions in regard to position changes, Paula Sadler (833-5833) and Jason Lulue (833-5828) will be happy to provide assistance.

cc: Superintendent
Executive Staff Members

Attachments

SCHOOL DISTRICT OF OKALOOSA COUNTY
SUMMARY AND EFFECT OF RECALCULATION OF FEFP BASE FUNDING, CSR - EQUALIZATION, AND STABILIZATION
OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2010-2011
JANUARY 5, 2011

Exhibit A

Cost Center Number	School/Center Name	(A - B)			SCHOOLS WITH INCREASES IN WFTE			SCHOOLS WITH DECREASES IN WFTE			Mid-Year Effective Increase/ (Decrease) Due to Recalculation
		Estimated Actual Total WFTE Based On October Survey	Adjusted Projected WFTE Per School Budget Manual	Increase/ (Decrease) in WFTE	50% of Increases FEFP Base Funding (Discretionary)	100% of (Decreases) CSR - Equalization Allocation (If Applicable)	50% of Increases Stabilization Allocation	100% of (Decreases) FEFP Base Funding (Actual Reduction to Discretionary Reserves Net of Project 3004)	100% of Increases CSR - Equalization Allocation (If Applicable)	100% of (Decreases) Stabilization Allocation	

DISTRICT SCHOOLS

0031	EDWINS ELEMENTARY	519.43	477.85	41.58	\$ 66,698	\$ (44,209)	\$ 6,397	\$ -	\$ -	\$ -	\$ 28,886
0041	BAKER SCHOOL	1,329.24	1,313.69	15.55	24,944	(15,230)	2,393	-	-	-	12,107
0051	BOB SIKES ELEMENTARY	738.41	763.27	(24.86)	-	-	-	(38,538)	-	(7,650)	(46,188)
0082	MEIGS MIDDLE	583.00	585.75	(2.75)	-	-	-	-	5,689	(846)	4,843
0092	SHOAL RIVER MIDDLE	809.99	822.81	(12.82)	-	-	-	-	12,643	(3,946)	8,697
0111	W. E. COMBS	-	-	-	-	-	-	-	-	-	-
0121	RUCKEL MIDDLE	861.81	829.18	32.63	52,342	(33,470)	5,021	-	-	-	23,893
0131	DESTIN ELEMENTARY	898.59	893.14	5.45	8,743	-	839	-	-	-	9,582
0151	EDGE ELEMENTARY	551.97	519.16	32.81	52,630	(33,333)	5,048	-	-	-	24,345
0161	EGLIN ELEMENTARY	394.82	433.66	(38.84)	-	-	-	(101,188)	39,775	(11,952)	(73,365)
0201	LAUREL HILL SCHOOL	428.62	441.27	(12.65)	-	-	-	(16,754)	13,714	(3,893)	(6,933)
0211	NICEVILLE HIGH	1,915.13	1,958.16	(43.03)	-	-	-	(32,307)	-	(13,241)	(45,548)
0222	NORTHWOOD ELEMENTARY	741.09	722.96	18.13	29,082	-	2,790	-	-	-	31,872
0241	SILVER SANDS	597.94	489.40	108.54	174,108	-	16,700	-	-	-	190,808
0251	RIVERSIDE ELEMENTARY	660.27	674.32	(14.05)	-	-	-	(8,661)	-	(4,324)	(12,985)
0261	VALPARAISO ELEMENTARY	-	-	-	-	-	-	-	-	-	-
0271	PRYOR MIDDLE	580.18	585.65	(5.47)	-	-	-	-	8,789	(1,684)	7,105
0281	WRIGHT ELEMENTARY	632.41	635.54	(3.13)	-	-	-	-	18,400	(963)	17,437
0431	SHALIMAR ELEMENTARY	621.55	572.29	49.26	79,018	(47,185)	7,579	-	-	-	39,412
0541	ELLIOTT PT. ELEMENTARY	658.61	650.13	8.48	13,603	(12,540)	1,304	-	-	-	2,367
0561	MARY ESTHER ELEMENTARY	600.86	570.77	30.09	48,267	(32,615)	4,630	-	-	-	20,282
0571	PLEW ELEMENTARY	686.90	625.49	61.41	98,507	(22,800)	9,449	-	-	-	85,156
0581	CHOCTAWHATCHEE HIGH	1,650.57	1,701.89	(51.32)	-	-	-	(72,741)	-	(15,793)	(88,534)
0601	CRESTVIEW HIGH	1,836.44	1,974.13	(137.69)	-	-	-	(335,130)	-	(42,371)	(377,501)
0621	KENWOOD ELEMENTARY	673.51	615.53	57.98	93,005	(49,601)	8,921	-	-	-	52,325
0631	FLOROSA ELEMENTARY	551.29	610.57	(59.28)	-	-	-	(157,210)	66,610	(18,242)	(108,842)
0641	FT. WALTON BEACH HIGH	1,820.31	1,869.01	(48.70)	-	-	-	(55,311)	-	(14,986)	(70,297)
0651	BRUNER MIDDLE	787.78	832.21	(44.43)	-	-	-	(97,600)	49,772	(13,672)	(61,500)
0671	LEWIS K-8	680.56	914.40	(233.84)	-	-	-	(700,821)	225,538	(71,957)	(547,240)
0681	LONGWOOD ELEMENTARY	530.13	530.18	(0.05)	-	-	-	-	3,671	(15)	3,656
0701	CHOICE HIGH & VOCATIONAL CENTER	201.15	242.85	(41.70)	-	-	-	(120,667)	-	(12,832)	(133,499)
0731	WALKER ELEMENTARY	751.79	779.41	(27.62)	-	-	-	(46,522)	-	(8,500)	(55,022)
0741	BLUEWATER ELEMENTARY	805.48	730.96	74.52	119,537	-	11,466	-	-	-	131,003
0751	ANTIOCH ELEMENTARY	964.55	894.06	70.49	113,072	-	10,846	-	-	-	123,918
0761	DAVIDSON MIDDLE	867.02	915.26	(48.24)	-	-	-	(105,338)	-	(14,845)	(120,183)

SCHOOL DISTRICT OF OKALOOSA COUNTY
SUMMARY AND EFFECT OF RECALCULATION OF FEFP BASE FUNDING, CSR - EQUALIZATION, AND STABILIZATION
OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2010-2011
JANUARY 5, 2011

Exhibit A

Cost Center Number	School/Center Name	(A - B)			SCHOOLS WITH INCREASES IN WFTE			SCHOOLS WITH DECREASES IN WFTE			Mid-Year Effective Increase/ (Decrease) Due to Recalculation
		Estimated Actual Total WFTE Based On October Survey	Adjusted Projected WFTE Per School Budget Manual	Increase/ (Decrease) in WFTE	50% of Increases FEFP Base Funding (Discretionary)	100% of (Decreases) CSR - Equalization Allocation (If Applicable)	50% of Increases Stabilization Allocation	100% of (Decreases) FEFP Base Funding (Actual Reduction to Discretionary Reserves Net of Project 3004)	100% of Increases CSR - Equalization Allocation (If Applicable)	100% of (Decreases) Stabilization Allocation	
0771	DESTIN MIDDLE	655.67	610.00	45.67	73,259	(50,240)	7,027	-	-	-	30,046
0801	RICHBOURG SCHOOL	147.22	126.48	20.74	33,269	-	3,192	-	-	-	36,461
0811	SOUTHSIDE PRE-K	63.49	41.38	22.11	35,467	-	3,402	-	-	-	38,869
DISTRICT SCHOOLS		27,797.78	27,952.81	(155.03)	1,115,551	(341,223)	107,004	(1,888,788)	444,601	(261,712)	(824,567)
OTHER REGULAR DISTRICT OPERATED PROGRAMS											
0609	NORTH HIGH SCHOOL	50.06	34.67	15.39	24,687	-	2,368	-	-	-	27,055
0709	THE NEW HIGH SCHOOL - SOUTH	75.65	82.68	(7.03)	-	-	-	(22,554)	-	(2,164)	(24,718)
9818	NORTHWEST FLORIDA BALLET	148.88	143.20	5.68	9,111	-	874	-	-	-	9,985
9819	ADJUDICATED YOUTH FACILITY	21.39	15.98	5.41	8,678	-	833	-	-	-	9,511
9820	OKALOOSA BLENDED SCHOOL	20.81	22.31	(1.50)	-	-	-	(3,608)	-	(462)	(4,070)
DISTRICT OPERATED REGULAR PROGRAMS		316.79	298.84	17.95	42,476	-	4,075	(26,162)	-	(2,626)	17,763
SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS											
9810	GULF COAST YOUTH ACADEMY	85.75	132.41	(46.66)	-	-	-	(142,543)	-	(14,359)	(156,902)
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	47.90	63.14	(15.24)	-	-	-	(45,482)	-	(4,689)	(50,171)
9812	OKALOOSA YOUTH ACADEMY	115.23	130.39	(15.16)	-	-	-	(41,595)	-	(4,665)	(46,260)
9813	OKALOOSA REGIONAL DETENTION CENTER	48.82	40.83	7.99	12,817	-	1,229	-	-	-	14,046
9814	ADOLESCENT SUBSTANCE ABUSE	47.77	48.79	(1.02)	-	-	-	(637)	-	(314)	(951)
9817	MILTON GIRLS JUVENILE RESIDENTIAL	75.59	76.85	(1.26)	-	-	-	-	-	(388)	(388)
TOTAL - DISTRICT OPERATED DJJ PROGRAM		421.06	492.41	(71.35)	12,817	-	1,229	(230,257)	-	(24,415)	(240,627)
TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS		28,535.63	28,744.06	(208.43)	\$ 1,170,844	\$ (341,223)	\$ 112,308	\$ (2,145,207)	\$ 444,601	\$ (288,753)	\$ (1,047,431)

SCHOOL DISTRICT OF OKALOOSA COUNTY
FEFP BASE FUNDING - OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2010-2011
JANUARY 5, 2011

Exhibit B

Cost Center Number	School/Center Name	A Estimated Actual Total WFTE Based On October Survey	B Adjusted Projected WFTE Per School Budget Manual	C Increase/ (Decrease) in WFTE	D 92% of FEFP Revenue for Increase/ (Decrease) in WFTE	E Schools with Increases Will Receive 50% of Funds Due	F Schools with Decreases Will Repay 100% of Funds Due	G Portion of Reduction Covered by Offset-Decentralized FTE Reserves Project 3004	H Actual Reduction to School Discretionary Reserves	I Portion of Reduction Covered by Available Discretionary Reserves As of 01/05/11	J Portion of Reduction Causing a Deficit in Discretionary Reserves As of 01/05/11
					(C x BSA x DCD x 92%)	(D x 50%)	(D x 100%)		(F - G)		

DISTRICT SCHOOLS

0031	EDWINS ELEMENTARY	519.43	477.85	41.58	\$ 133,395	\$ 66,698	\$ -	\$ -	\$ -	\$ -	\$ -
0041	BAKER SCHOOL	1,329.24	1,313.69	15.55	49,887	24,944	-	-	-	-	-
0051	BOB SIKES ELEMENTARY	738.41	763.27	(24.86)	(79,755)	-	(79,755)	(41,217)	(38,538)	(38,538)	-
0082	MEIGS MIDDLE	583.00	585.75	(2.75)	(8,823)	-	(8,823)	(8,823)	-	-	-
0092	SHOAL RIVER MIDDLE	809.99	822.81	(12.82)	(41,129)	-	(41,129)	(41,129)	-	-	-
0111	W. E. COMBS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
0121	RUCKEL MIDDLE	861.81	829.18	32.63	104,683	52,342	-	-	-	-	-
0131	DESTIN ELEMENTARY	898.59	893.14	5.45	17,485	8,743	-	-	-	-	-
0151	EDGE ELEMENTARY	551.97	519.16	32.81	105,260	52,630	-	-	-	-	-
0161	EGLIN ELEMENTARY	394.82	433.66	(38.84)	(124,606)	-	(124,606)	(23,418)	(101,188)	(18,136)	(83,052)
0201	LAUREL HILL SCHOOL	428.62	441.27	(12.65)	(40,583)	-	(40,583)	(23,829)	(16,754)	(16,754)	-
0211	NICEVILLE HIGH	1,915.13	1,958.16	(43.03)	(138,048)	-	(138,048)	(105,741)	(32,307)	(32,307)	-
0222	NORTHWOOD ELEMENTARY	741.09	722.96	18.13	58,164	29,082	-	-	-	-	-
0241	SILVER SANDS	597.94	489.40	108.54	348,215	174,108	-	-	-	-	-
0251	RIVERSIDE ELEMENTARY	660.27	674.32	(14.05)	(45,074)	-	(45,074)	(36,413)	(8,661)	(8,661)	-
0261	VALPARAISO ELEMENTARY	-	-	-	-	-	-	-	-	-	-
0271	PRYOR MIDDLE	580.18	585.65	(5.47)	(17,549)	-	(17,549)	(17,549)	-	-	-
0281	WRIGHT ELEMENTARY	632.41	635.54	(3.13)	(10,042)	-	(10,042)	(10,042)	-	-	-
0431	SHALIMAR ELEMENTARY	621.55	572.29	49.26	158,035	79,018	-	-	-	-	-
0541	ELLIOTT PT. ELEMENTARY	658.61	650.13	8.48	27,205	13,603	-	-	-	-	-
0561	MARY ESTHER ELEMENTARY	600.86	570.77	30.09	96,534	48,267	-	-	-	-	-
0571	PLEW ELEMENTARY	686.90	625.49	61.41	197,014	98,507	-	-	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,650.57	1,701.89	(51.32)	(164,643)	-	(164,643)	(91,902)	(72,741)	(72,741)	-
0601	CRESTVIEW HIGH	1,836.44	1,974.13	(137.69)	(441,733)	-	(441,733)	(106,603)	(335,130)	(239,904)	(95,226)
0621	KENWOOD ELEMENTARY	673.51	615.53	57.98	186,010	93,005	-	-	-	-	-
0631	FLOROSA ELEMENTARY	551.29	610.57	(59.28)	(190,181)	-	(190,181)	(32,971)	(157,210)	(157,210)	-
0641	FT. WALTON BEACH HIGH	1,820.31	1,869.01	(48.70)	(156,238)	-	(156,238)	(100,927)	(55,311)	(55,311)	-
0651	BRUNER MIDDLE	787.78	832.21	(44.43)	(142,539)	-	(142,539)	(44,939)	(97,600)	(78,864)	(18,736)
0671	LEWIS K-8	680.56	914.40	(233.84)	(750,199)	-	(750,199)	(49,378)	(700,821)	(510,206)	(190,615)
0681	LONGWOOD ELEMENTARY	530.13	530.18	(0.05)	(160)	-	(160)	(160)	-	-	-
0701	CHOICE HIGH & VOCATIONAL CENTER	201.15	242.85	(41.70)	(133,781)	-	(133,781)	(13,114)	(120,667)	(120,667)	-

SCHOOL DISTRICT OF OKALOOSA COUNTY
FEFP BASE FUNDING - OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
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JANUARY 5, 2011

Exhibit B

Cost Center Number	School/Center Name	A	B	C	D	E	F	G	H	I	J
		Estimated Actual Total WFTE Based On October Survey	Adjusted Projected WFTE Per School Budget Manual	Increase/ (Decrease) in WFTE	92% of FEFP Revenue for Increase/ (Decrease) in WFTE	Schools with Increases Will Receive 50% of Funds Due	Schools with Decreases Will Repay 100% of Funds Due	Portion of Reduction Covered by Offset- Decentralized FTE Reserves Project 3004	Actual Reduction to School Discretionary Reserves	Portion of Reduction Covered by Available Discretionary Reserves As of 01/05/11	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 01/05/11
		(C x BSA x DCD x 92%)				(D x 50%)	(D x 100%)	(F - G)			
0731	WALKER ELEMENTARY	751.79	779.41	(27.62)	(88,610)	-	(88,610)	(42,088)	(46,522)	(46,522)	-
0741	BLUEWATER ELEMENTARY	805.48	730.96	74.52	239,073	119,537	-	-	-	-	-
0751	ANTIOCH ELEMENTARY	964.55	894.06	70.49	226,144	113,072	-	-	-	-	-
0761	DAVIDSON MIDDLE	867.02	915.26	(48.24)	(154,762)	-	(154,762)	(49,424)	(105,338)	(105,338)	-
0771	DESTIN MIDDLE	655.67	610.00	45.67	146,517	73,259	-	-	-	-	-
0801	RICHBOURG SCHOOL	147.22	126.48	20.74	66,537	33,269	-	-	-	-	-
0811	SOUTHSIDE PRE-K D	63.49	41.38	22.11	70,933	35,467	-	-	-	-	-
DISTRICT SCHOOLS		27,797.78	27,952.81	(155.03)	(497,364)	1,115,551	(2,728,455)	(839,667)	(1,888,788)	(1,501,159)	(387,629)
OTHER REGULAR DISTRICT OPERATED PROGRAMS											
0609	NORTH HIGH SCHOOL	50.06	34.67	15.39	49,374	24,687	-	-	-	-	-
0709	THE NEW HIGH SCHOOL - SOUTH	75.65	82.68	(7.03)	(22,554)	-	(22,554)	-	(22,554)	(22,554)	-
9818	NORTHWEST FLORIDA BALLET	148.88	143.20	5.68	18,222	9,111	-	-	-	-	-
9819	ADJUDICATED YOUTH FACILITY	21.39	15.98	5.41	17,356	8,678	-	-	-	-	-
9820	OKALOOSA BLENDED SCHOOL	20.81	22.31	(1.50)	(4,813)	-	(4,813)	(1,205)	(3,608)	(3,608)	-
DISTRICT OPERATED REGULAR PROGRAMS		316.79	298.84	17.95	57,585	42,476	(27,367)	(1,205)	(26,162)	(26,162)	-
SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS											
9810	GULF COAST YOUTH ACADEMY	85.75	132.41	(46.66)	(149,693)	-	(149,693)	(7,150)	(142,543)	(3,157)	(139,386)
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	47.90	63.14	(15.24)	(48,892)	-	(48,892)	(3,410)	(45,482)	(36,790)	(8,692)
9812	OKALOOSA YOUTH ACADEMY	115.23	130.39	(15.16)	(48,636)	-	(48,636)	(7,041)	(41,595)	(5,216)	(36,379)
9813	OKALOOSA REGIONAL DETENTION CENTER	48.82	40.83	7.99	25,633	12,817	-	-	-	-	-
9814	ADOLESCENT SUBSTANCE ABUSE	47.77	48.79	(1.02)	(3,272)	-	(3,272)	(2,635)	(637)	(637)	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL	75.59	76.85	(1.26)	(4,042)	-	(4,042)	(4,042)	-	-	-
TOTAL - DISTRICT OPERATED DJJ PROGRAM		421.06	492.41	(71.35)	(228,902)	12,817	(254,535)	(24,278)	(230,257)	(45,800)	(184,457)
TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS		28,535.63	28,744.06	(208.43)	\$ (668,681)	\$ 1,170,844	\$ (3,010,357)	\$ (865,150)	\$ (2,145,207)	\$ (1,573,121)	\$ (572,086)

Notes:

- Final Conference: BSA - \$3,623.76; DCD - 0.9623
- FTE information provided by Information Systems on November 29, 2010
- WFTE calculated using February 2011 factors.

SCHOOL DISTRICT OF OKALOOSA COUNTY
STABILIZATION ALLOCATION - OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2010-2011
JANUARY 5, 2011

Exhibit C

Cost Center Number	School/Center Name	Project No.	ORIGINAL ALLOCATION				MID-YEAR ADJUSTMENT - OCTOBER FTE				
			Total Projected WFTE FY 2010-2011	Original Stabilization Base Funding Per WFTE \$ 250.00	Additional Stabilization Base Funding Per WFTE \$ 57.72	Total Stabilization Base Funding Per WFTE \$ 307.72	Estimated Actual Total WFTE Based on October Survey	Revised Stabilization Base Funding Per WFTE \$ 307.72	Increase/ (Decrease) Stabilization	50% of Mid-Year Increase Stabilization	100% of Mid-Year (Decrease) Stabilization
			(A x \$250.00)	(A x \$57.72)	(B + C)	(E x \$307.72)	(F - D)	(G x 50%)	(G x 100%)		

DISTRICT SCHOOLS

0031	EDWINS ELEMENTARY SCHOOL	1460	477.85	\$ 119,463	\$ 27,582	\$ 147,045	519.43	\$ 159,839	\$ 12,794	\$ 6,397	\$ -
0041	BAKER SCHOOL	1460	1,313.69	328,423	75,826	404,249	1,329.24	409,034	4,785	2,393	-
0051	BOB SIKES ELEMENTARY SCHOOL	1460	763.27	190,818	44,056	234,874	738.41	227,224	(7,650)	-	(7,650)
0082	MEIGS MIDDLE SCHOOL	1460	585.75	146,438	33,809	180,247	583.00	179,401	(846)	-	(846)
0092	SHOAL RIVER MIDDLE SCHOOL	1460	822.81	205,703	47,493	253,196	809.99	249,250	(3,946)	-	(3,946)
0111	W. E. COMBS SCHOOL	1460	-	-	-	-	-	-	-	-	-
0121	RUCKEL MIDDLE SCHOOL	1460	829.18	207,295	47,860	255,155	861.81	265,196	10,041	5,021	-
0131	DESTIN ELEMENTARY SCHOOL	1460	893.14	223,285	51,552	274,837	898.59	276,514	1,677	839	-
0151	EDGE ELEMENTARY SCHOOL	1460	519.16	129,790	29,966	159,756	551.97	169,852	10,096	5,048	-
0161	EGLIN ELEMENTARY SCHOOL	1460	433.66	108,415	25,031	133,446	394.82	121,494	(11,952)	-	(11,952)
0201	LAUREL HILL SCHOOL	1460	441.27	110,318	25,470	135,788	428.62	131,895	(3,893)	-	(3,893)
0211	NICEVILLE HIGH SCHOOL	1460	1,958.16	489,540	113,025	602,565	1,915.13	589,324	(13,241)	-	(13,241)
0222	NORTHWOOD ELEMENTARY SCHOOL	1460	722.96	180,740	41,729	222,469	741.09	228,048	5,579	2,790	-
0241	SILVER SANDS SCHOOL	1460	489.40	122,350	28,248	150,598	597.94	183,998	33,400	16,700	-
0251	RIVERSIDE ELEMENTARY SCHOOL	1460	674.32	168,580	38,922	207,502	660.27	203,178	(4,324)	-	(4,324)
0261	VALPARAISO ELEMENTARY SCHOOL	1460	-	-	-	-	-	-	-	-	-
0271	PRYOR MIDDLE SCHOOL	1460	585.65	146,413	33,804	180,217	580.18	178,533	(1,684)	-	(1,684)
0281	WRIGHT ELEMENTARY SCHOOL	1460	635.54	158,885	36,683	195,568	632.41	194,605	(963)	-	(963)
0431	SHALIMAR ELEMENTARY SCHOOL	1460	572.29	143,073	33,033	176,106	621.55	191,263	15,157	7,579	-
0541	ELLIOTT PT. ELEMENTARY SCHOOL	1460	650.13	162,533	37,526	200,059	658.61	202,667	2,608	1,304	-
0561	MARY ESTHER ELEMENTARY SCHOOL	1460	570.77	142,693	32,945	175,638	600.86	184,897	9,259	4,630	-
0571	PLEW ELEMENTARY SCHOOL	1460	625.49	156,373	36,103	192,476	686.90	211,373	18,897	9,449	-
0581	CHOCTAW HIGH SCHOOL	1460	1,701.89	425,473	98,233	523,706	1,650.57	507,913	(15,793)	-	(15,793)
0601	CRESTVIEW HIGH SCHOOL	1460	1,974.13	493,533	113,947	607,480	1,836.44	565,109	(42,371)	-	(42,371)
0621	KENWOOD ELEMENTARY SCHOOL	1460	615.53	153,883	35,528	189,411	673.51	207,252	17,841	8,921	-
0631	FLOROSA ELEMENTARY SCHOOL	1460	610.57	152,643	35,242	187,885	551.29	169,643	(18,242)	-	(18,242)
0641	FT. WALTON HIGH SCHOOL	1460, 1462, 1060	1,869.01	467,253	107,879	575,132	1,820.31	560,146	(14,986)	-	(14,986)
0651	BRUNER MIDDLE SCHOOL	1460	832.21	208,053	48,035	256,088	787.78	242,416	(13,672)	-	(13,672)
0671	LEWIS K-8	1460	914.40	228,600	52,779	281,379	680.56	209,422	(71,957)	-	(71,957)
0681	LONGWOOD ELEMENTARY SCHOOL	1460	530.18	132,545	30,602	163,147	530.13	163,132	(15)	-	(15)
0701	CHOICE HIGH & VOCATIONAL CENTER	1060	242.85	60,713	14,017	74,730	201.15	61,898	(12,832)	-	(12,832)
0731	WALKER ELEMENTARY SCHOOL	1460	779.41	194,853	44,988	239,841	751.79	231,341	(8,500)	-	(8,500)
0741	RIVERWATER ELEMENTARY SCHOOL	1460	730.96	182,740	42,191	224,931	805.48	247,862	22,931	11,466	-

SCHOOL DISTRICT OF OKALOOSA COUNTY
STABILIZATION ALLOCATION - OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2010-2011
JANUARY 5, 2011

Exhibit C

Cost Center Number	School/Center Name	Project No.	ORIGINAL ALLOCATION				MID-YEAR ADJUSTMENT - OCTOBER FTE				
			Total Projected WFTE FY 2010-2011	Original Stabilization Base Funding Per WFTE	Additional Stabilization Base Funding Per WFTE	Total Stabilization Base Funding Per WFTE	Estimated Actual Total WFTE Based on October Survey	Revised Stabilization Base Funding Per WFTE	Increase/ (Decrease) Stabilization	50% of Mid-Year Increase Stabilization	100% of Mid-Year (Decrease) Stabilization
				\$ 250.00	\$ 57.72	\$ 307.72		\$ 307.72			
			(A x \$250.00)	(A x \$57.72)	(B + C)	(E x \$307.72)	(F - D)	(G x 50%)	(G x 100%)		
0751	ANTIOCH ELEMENTARY SCHOOL	1460	894.06	223,515	51,605	275,120	964.55	296,811	21,691	10,846	-
0761	DAVIDSON MIDDLE SCHOOL	1460	915.26	228,815	52,829	281,644	867.02	266,799	(14,845)	-	(14,845)
0771	DESTIN MIDDLE SCHOOL	1460	610.00	152,500	35,209	187,709	655.67	201,763	14,054	7,027	-
0801	RICHBOURG SCHOOL	1460	126.48	31,620	7,300	38,920	147.22	45,303	6,383	3,192	-
0811	SOUTHSIDE PRE-K D	1060	41.38	10,345	2,388	12,733	63.49	19,537	6,804	3,402	-
TOTAL - DISTRICT SCHOOLS			27,952.81	6,988,212	1,613,435	8,601,647	27,797.78	8,553,932	(47,715)	\$ 107,004	\$ (261,712)
DISTRICT OPERATED REGULAR PROGRAMS											
0609	NORTH HIGH SCHOOL	1060	34.67	8,668	2,001	10,669	50.06	15,404	4,735	2,368	-
0709	THE NEW HIGH SCHOOL - SOUTH	1060	82.68	20,670	4,773	25,443	75.65	23,279	(2,164)	-	(2,164)
9818	NWFL BALLET	1060	143.20	35,800	8,266	44,066	148.88	45,813	1,747	874	-
9819	TEACHING ADJUDICATED YOUTH	1460	15.98	3,995	922	4,917	21.39	6,582	1,665	833	-
9820	BLENDED SCHOOL	1460	22.31	5,578	1,288	6,866	20.81	6,404	(462)	-	(462)
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS			298.84	74,711	17,250	91,961	316.79	97,482	5,521	4,075	(2,626)
SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS											
9810	GULF COAST YOUTH ACADEMY	1460	132.41	33,103	7,643	40,746	85.75	26,387	(14,359)	-	(14,359)
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	1460	63.14	15,785	3,644	19,429	47.90	14,740	(4,689)	-	(4,689)
9812	OKALOOSA YOUTH ACADEMY	1460	130.39	32,598	7,526	40,124	115.23	35,459	(4,665)	-	(4,665)
9813	OKALOOSA REGIONAL DETENTION CENTER	1460	40.83	10,208	2,357	12,565	48.82	15,023	2,458	1,229	-
9814	ADOLESCENT SUBSTANCE ABUSE CENTER	1460	48.79	12,198	2,816	15,014	47.77	14,700	(314)	-	(314)
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	1460	76.85	19,213	4,436	23,649	75.59	23,261	(388)	-	(388)
TOTAL - DISTRICT OPERATED DJJ PROGRAM			492.41	123,105	28,422	151,527	421.06	129,570	(21,957)	1,229	(24,415)
TOTAL - SCHOOLS, REGULAR PROGRAMS & DJJ PROGRAMS			28,744.06	\$ 7,186,028	\$ 1,659,107	\$ 8,845,135	28,535.63	\$ 8,780,984	\$ (64,151)	\$ 112,308	\$ (288,753)

Notes:

1. Stabilization Allocation consists of three projects: Project 1460 - Stabilization (K-12), Project 1060 - Stabilization (General Funds), and Project 1462 - Stabilization (Government Services).
2. The majority of schools have been funded through Project 1460. Schools funded with Project 1060 or 1462 are highlighted above.
3. The revised allocation per the Project Book was \$8,835,617. After publication, The New High School - South received an additional allocation of \$9,518 due to increased enrollment for the new program.

SCHOOL DISTRICT OF OKALOOSA COUNTY
CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON OCTOBER 2010 FTE SURVEY
FISCAL YEAR 2010-2011
JANUARY 5, 2011

Exhibit D

A Cost Center Number	B School/Center Name	C UFTE Breakeven Point	D Original Allocation			E Mid-Year Adjustment - October FTE			
			F Adjusted Projected UFTE Per Budget Manual	G UFTE Less Than Breakeven	H Original Equalization Allocation	I Estimated Actual UFTE Per October Survey	J UFTE Less Than Breakeven	K Mid-Year Revised Equalization Calculation	L Increase/ (Decrease) Equalization Calculation
			(B - A)	(C x \$1,140)		(E - A)	(F x \$1,140)	(G - D)	
0031	EDWINS ELEMENTARY	610.00	438.00	172.00	\$ 196,080	476.78	133.22	\$ 151,871	\$ (44,209)
0041	BAKER SCHOOL	1,450.00	1,262.12	187.88	214,183	1,275.48	174.52	198,953	(15,230)
0051	BOB SIKES ELEMENTARY	610.00	715.00	-	-	690.63	-	-	-
0082	MEIGS MIDDLE	850.00	577.00	273.00	311,220	572.01	277.99	316,909	5,689
0092	SHOAL RIVER MIDDLE	850.00	820.00	30.00	34,200	808.91	41.09	46,843	12,643
0111	W E COMBS	N/A	N/A	N/A	N/A	-	N/A	N/A	N/A
0121	RUCKEL MIDDLE	850.00	815.00	35.00	39,900	844.36	5.64	6,430	(33,470)
0131	DESTIN ELEMENTARY	610.00	836.00	-	-	840.48	-	-	-
0151	EDGE ELEMENTARY	610.00	489.84	120.16	136,982	519.08	90.92	103,649	(33,333)
0161	EGLIN ELEMENTARY	610.00	400.00	210.00	239,400	365.11	244.89	279,175	39,775
0201	LAUREL HILL SCHOOL	850.00	425.00	425.00	484,500	412.97	437.03	498,214	13,714
0211	NICEVILLE HIGH	N/A	1,890.00	N/A	N/A	1,854.66	N/A	N/A	N/A
0222	NORTHWOOD ELEMENTARY	610.00	657.00	-	-	665.47	-	-	-
0241	SILVER SANDS	N/A	123.00	N/A	N/A	148.19	N/A	N/A	N/A
0251	RIVERSIDE ELEMENTARY	610.00	620.00	-	-	615.01	-	-	-
0261	VALPARAISO ELEMENTARY	N/A	-	N/A	N/A	-	N/A	N/A	N/A
0271	PRYOR MIDDLE	850.00	583.00	267.00	304,380	575.29	274.71	313,169	8,789
0281	WRIGHT ELEMENTARY	610.00	594.50	15.50	17,670	578.36	31.64	36,070	18,400
0431	SHALIMAR ELEMENTARY	610.00	541.00	69.00	78,660	582.39	27.61	31,475	(47,185)
0541	ELLIOTT PT. ELEMENTARY	610.00	599.00	11.00	12,540	612.25	-	-	(12,540)
0561	MARY ESTHER ELEMENTARY	610.00	533.00	77.00	87,780	561.61	48.39	55,165	(32,615)
0571	PLEW ELEMENTARY	610.00	590.00	20.00	22,800	649.73	-	-	(22,800)
0581	CHOCTAW HIGH	N/A	1,645.00	N/A	N/A	1,590.85	N/A	N/A	N/A
0601	CRESTVIEW HIGH	N/A	1,912.00	N/A	N/A	1,773.07	N/A	N/A	N/A
0621	KENWOOD ELEMENTARY	610.00	559.00	51.00	58,140	602.51	7.49	8,539	(49,601)
0631	FLOROSA ELEMENTARY	610.00	572.00	38.00	43,320	513.57	96.43	109,930	66,610
0641	FT WALTON BEACH HIGH	N/A	1,809.00	N/A	N/A	1,761.52	N/A	N/A	N/A
0651	BRUNER MIDDLE	850.00	830.00	20.00	22,800	786.34	63.66	72,572	49,772
0671	LEWIS K-8	850.00	859.00	-	-	652.16	197.84	225,538	225,538

SCHOOL DISTRICT OF OKALOOSA COUNTY
 CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON OCTOBER 2010 FTE SURVEY
 FISCAL YEAR 2010-2011
 JANUARY 5, 2011

Exhibit D

A	B	C	D	E	F	G	H		
								Original Allocation	
Cost Center Number	School/Center Name	UFTE Breakeven Point	Adjusted Projected UFTE Per Budget Manual	UFTE Less Than Breakeven	Original Equalization Allocation	Estimated Actual UFTE Per October Survey	UFTE Less Than Breakeven	Mid-Year Revised Equalization Calculation	Increase/ (Decrease) Equalization Calculation
			(B - A)	(C x \$1,140)		(E - A)	(F x \$1,140)	(G - D)	
0681	LONGWOOD ELEMENTARY	610.00	496.00	114.00	129,960	492.78	117.22	133,631	3,671
0701	CHOICE HIGH & VOCATIONAL CENTER	N/A	235.00	N/A	N/A	194.52	N/A	N/A	N/A
0731	WALKER ELEMENTARY	610.00	727.00	-	-	702.66	-	-	-
0741	BLUEWATER ELEMENTARY	610.00	697.00	-	-	759.58	-	-	-
0751	ANTIOCH ELEMENTARY	610.00	845.12	-	-	909.44	-	-	-
0761	DAVIDSON MIDDLE	850.00	909.00	-	-	865.97	-	-	-
0771	DESTIN MIDDLE	850.00	610.00	240.00	273,600	654.07	195.93	223,360	(50,240)
0801	RICHBOURG SCHOOL	N/A	36.00	N/A	N/A	41.14	N/A	N/A	N/A
0811	SOUTHSIDE PRE-K	N/A	38.00	N/A	N/A	56.02	N/A	N/A	N/A
TOTALS			26,287.58	2,375.54	\$ 2,708,115	26,004.97	2,466.22	\$ 2,811,493	\$ 103,378