



OKALOOSA COUNTY SCHOOL DISTRICT TECHNICAL ASSISTANCE MEMORANDUM FINANCE

FINANCE TAM: 2012-015
CONTACT: Julie Perry, Specialist
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: Selected Principals
FROM: Rita R. Scallan, Chief Financial Officer
DATE: October 20, 2011
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 2009-2010 AICE, AP, and IB student scores and/or diplomas.

On October 19, 2011, Information Systems provided the 2010-2011 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 2010-2011 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 2010-2011, 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 2011-2012
October 20, 2011

1. Original AICE - Projects 9004 & 1004 Allocations - School Budget Manual
Set-Aside Revised August 10, 2011, per TAM 2012-006

		A	B	C	D
Cost Center	School Name	Original AICE WFTE	Original Total AICE Allocation	Minus Original 5% Set-Aside Project 1004	Equals Original AICE Allocation Project 9004
		(A X BSA X DCD X 90%)		(B X 5%)	(B - C)
0041	Baker	-	\$ -	\$ -	\$ -
0201	Laurel Hill	-	-	-	-
0211	Niceville	48.32	146,811	(7,341)	139,470
0581	Choctaw	-	-	-	-
0601	Crestview	-	-	-	-
0641	Fort Walton	17.12	52,016	(2,601)	49,415
TOTAL		65.44	\$ 198,827	\$ (9,942)	\$ 188,885

2. Recalculation - AICE Project 9004

		E	F	G	H
Cost Center	School Name	Actual AICE WFTE FY 2010-2011	Recalculated Total AICE Allocation	Minus Recalculated 5% Set-Aside Project 1004	Equals Recalculated AICE Allocation Project 9004
		(E X BSA X DCD X 90%)		(F X 5%)	(F - G)
0041	Baker	-	\$ -	\$ -	\$ -
0201	Laurel Hill	-	-	-	-
0211	Niceville	48.00	145,838	(7,292)	138,546
0581	Choctaw	-	-	-	-
0601	Crestview	-	-	-	-
0641	Fort Walton	18.40	55,905	(2,795)	53,110
TOTAL		66.40	\$ 201,743	\$ (10,087)	\$ 191,656

3. WFTE and Allocation Increase/(Decrease)

		I	J	K	L
Cost Center	School Name	Increase/ (Decrease) WFTE	Increase/ (Decrease) Total AICE Allocation	Increase/ (Decrease) 5% Set-Aside Project 1004	Increase/ (Decrease) AICE Allocation Project 9004
		(E - A)	(F - B)	(G - C)	(H - D)
0041	Baker	-	\$ -	\$ -	\$ -
0201	Laurel Hill	-	-	-	-
0211	Niceville	(0.32)	(973)	(49)	(924)
0581	Choctaw	-	-	-	-
0601	Crestview	-	-	-	-
0641	Fort Walton	1.28	3,889	194	3,695
TOTAL		0.96	\$ 2,916	\$ 145	\$ 2,771

Notes:

- Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2010-2011 (T3Q7518) dated October 19, 2011.
- Allocation based on BSA - \$3,479.22 and DCD - 0.9703.

School District of Okaloosa County
Advanced Placement - Projects 2154 & 7054 Recalculation
Fiscal Year 2011-2012
October 20, 2011

1. Original AP - Projects 2154 & 7054 Allocations - School Budget Manual
Set-Aside Revised August 10, 2011, per TAM 2012-006

		A	B	C	D
Cost Center	School Name	Original AP WFTE	Original Total AP Allocation	Minus Original 7.5% Set-Aside Project 7054	Equals Original AP Allocation Project 2154
		(A X BSA X DCD X 90%)		(B X 7.5%)	(B - C)
0041	Baker	4.16	\$ 12,639	\$ (948)	\$ 11,691
0201	Laurel Hill	0.32	972	(73)	899
0211	Niceville	138.56	420,987	(31,574)	389,413
0581	Choctaw	54.72	166,256	(12,469)	153,787
0601	Crestview	51.04	155,075	(11,631)	143,444
0641	Fort Walton	111.20	337,859	(25,339)	312,520
TOTAL		360.00	\$ 1,093,788	\$ (82,034)	\$ 1,011,754

2. Recalculation - AP Projects 2154 & 7054

		E	F	G	H
Cost Center	School Name	Actual AP WFTE FY 2010-2011	Recalculated Total AP Allocation	Minus Recalculated 7.5% Set-Aside Project 7054	Equals Recalculated AP Allocation Project 2154
		(E X BSA X DCD X 90%)		(F X 7.5%)	(F - G)
0041	Baker	4.48	\$ 13,612	\$ (1,021)	\$ 12,591
0201	Laurel Hill	0.16	486	(36)	450
0211	Niceville	126.88	385,499	(28,912)	356,587
0581	Choctaw	54.24	164,797	(12,360)	152,437
0601	Crestview	39.68	120,560	(9,042)	111,518
0641	Fort Walton	113.92	346,123	(25,959)	320,164
TOTAL		339.36	\$ 1,031,077	\$ (77,330)	\$ 953,747

3. WFTE and Allocation Increases/(Decreases)

		I	J	K	L
Cost Center	School Name	Increase/(Decrease) WFTE	Increase/(Decrease) Total AP Allocation	Increase/(Decrease) 7.5% Set-Aside Project 7054	Increase/(Decrease) AP Allocation Project 2154
		(E - A)	(F - B)	(G - C)	(H - D)
0041	Baker	0.32	\$ 973	\$ 73	\$ 900
0201	Laurel Hill	(0.16)	(486)	(37)	(449)
0211	Niceville	(11.68)	(35,488)	(2,662)	(32,826)
0581	Choctaw	(0.48)	(1,459)	(109)	(1,350)
0601	Crestview	(11.36)	(34,515)	(2,589)	(31,926)
0641	Fort Walton	2.72	8,264	620	7,644
TOTAL		(20.64)	\$ (62,711)	\$ (4,704)	\$ (58,007)

Notes:

- Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2010-2011 (T3Q7518) dated October 19, 2011.
- Allocation based on BSA - \$3,479.22 and DCD - 0.9703.

School District of Okaloosa County
International Baccalaureate - Project 7055 Recalculation
Fiscal Year 2011-2012
October 20, 2011

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	53.64	\$ 181,083
	TOTAL	53.64	\$ 181,083

2. Recalculation IB - Project 7055

		C	D
Cost Center	School Name	Actual IB WFTE FY 2010-2011	Recalculated IB Allocation
(A X BSA X DCD X 100%)			
0581	Choctaw	50.78	\$ 171,428
	TOTAL	50.78	\$ 171,428

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	(2.86)	\$ (9,655)
	TOTAL	(2.86)	\$ (9,655)

Notes:

1. Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2010 dated October 19, 2011.
2. Allocation based on BSA - \$3,479.22 and DCD - 0.9703.

School District of Okaloosa County
AICE, AP, and IB WFTE
Results of 2010-2011 School Year
Recalculation of Actual Earned WFTE
Fiscal Year 2011-2012
October 20, 2011

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	9.00	95.50	59.00	136.50	300.00	48.00	-	-	48.00
Choctaw	0581	-	-	-	-	-	-	-	-	-
Crestview	0601	-	-	-	-	-	-	-	-	-
Fort Walton	0641	-	61.50	20.50	33.00	115.00	18.40	-	-	18.40
TOTAL		9.00	157.00	79.50	169.50	415.00	66.40	-	-	66.40

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	4.00	4.00	9.00	11.00	28.00	4.48
Laurel Hill	0201	-	-	-	1.00	1.00	0.16
Niceville	0211	60.00	110.00	290.00	333.00	793.00	126.88
Choctaw	0581	46.00	57.00	158.00	78.00	339.00	54.24
Crestview	0601	37.00	28.00	98.00	85.00	248.00	39.68
Fort Walton	0641	59.00	79.00	202.00	372.00	712.00	113.92
TOTAL		206.00	278.00	757.00	880.00	2,121.00	339.36

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	30.00	218.00	248.00	39.68	37.00	11.10	50.78
TOTAL		30.00	218.00	248.00	39.68	37.00	11.10	50.78

NOTES:

1. Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2010-2011 (T3Q7518) dated October 19, 2011.