




SCHOOL DISTRICT OF OKALOOSA COUNTY TECHNICAL ASSISTANCE MEMORANDUM FINANCE

FINANCE TAM: 2012-021
CONTACT: Julie Perry, Director
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: All School Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: December 6, 2011
SUBJECT: Mid-Year Adjustment for Increases (Decreases) in Weighted FTE
FEFP Base Funding (Discretionary) and CSR - Equalization

The Finance Department has received the FTE numbers for the October 2011 Survey. As a result, Finance has recalculated each school's *estimated actual* UFTE and WFTE based on the October 2011 actual FTE *PLUS* the estimated February 2012 FTE using DOE's February FTE factors. This recalculation affects each school's FEFP Base Funding allocation (Discretionary) 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 and CSR – Equalization (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 – E – 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 and 100% of CSR – Equalization decreases (if applicable).
- Columns F – G – 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 and 100% of CSR – Equalization increases (if applicable).
- Column H – Mid-Year Effective Increase/(Decrease) Due to Recalculation – The amount in this column was obtained by adding the effect of FEFP Base Funding and CSR – Equalization funding changes. Once position changes have been completed in CSR – Equalization, 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 (\$3,479.22), Final Conference District Cost Differential (0.9703), 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.

CSR – Equalization (Project 5126)

The attached spreadsheet, “CSR – Equalization Recalculation – Adjustment Based on October 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 2012 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 2011 Enrollment' under 'Fiscal Year 2011-2012/Supplemental Budget Information.'

The District will make another adjustment after it receives the 4th FEFP Calculation in April 2012. This adjustment will reflect the actual February 2012 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 AND CSR - EQUALIZATION
OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2011-2012
DECEMBER 6, 2011

Exhibit A

					SCHOOLS WITH INCREASES IN WFTE		SCHOOLS WITH DECREASES IN WFTE			
Cost Center Number	School/Center Name	A	B	C	D	E	F	G	H	
		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)	100% of (Decreases) FEFP Base Funding (Actual Reduction to Discretionary Reserves Net of Project 3004)	100% of Increases CSR - Equalization Allocation (If Applicable)	Mid-Year Effective Increase/ (Decrease) Due to Recalculation	
(A - B)										
DISTRICT SCHOOLS										
0031	EDWINS ELEMENTARY	456.99	510.95	(53.96)	\$ -	\$ -	\$ (139,999)	\$ 59,513	\$ (80,486)	
0041	BAKER SCHOOL	1,382.05	1,349.89	32.16	49,942	(29,072)	-	-	20,870	
0051	BOB SIKES ELEMENTARY	853.30	759.74	93.56	145,290	-	-	-	145,290	
0082	MEIGS MIDDLE	546.71	535.91	10.80	16,772	(3,523)	-	-	13,249	
0092	SHOAL RIVER MIDDLE	869.06	872.64	(3.58)	-	-	-	4,099	4,099	
0111	W. E. COMBS	-	-	-	-	-	-	N/A	-	
0121	RUCKEL MIDDLE	923.08	849.81	73.27	113,782	(72,028)	-	-	41,754	
0131	DESTIN ELEMENTARY	957.91	939.56	18.35	28,496	-	-	-	28,496	
0151	EDGE ELEMENTARY	582.49	556.63	25.86	40,158	(16,885)	-	-	23,273	
0161	EGLIN ELEMENTARY	481.91	419.71	62.20	96,591	(61,878)	-	-	34,713	
0201	LAUREL HILL SCHOOL	444.41	438.63	5.78	8,976	(7,629)	-	-	1,347	
0211	NICEVILLE HIGH	1,856.98	1,860.50	(3.52)	-	-	-	4,175	4,175	
0222	NORTHWOOD ELEMENTARY	784.43	764.16	20.27	31,478	-	-	-	31,478	
0241	SILVER SANDS	586.19	569.13	17.06	26,493	-	-	N/A	26,493	
0251	RIVERSIDE ELEMENTARY	910.96	774.30	136.66	212,221	-	-	-	212,221	
0261	VALPARAISO ELEMENTARY	-	-	-	-	-	-	N/A	-	
0271	PRYOR MIDDLE	580.78	572.38	8.40	13,044	(10,527)	-	-	2,517	
0281	WRIGHT ELEMENTARY	651.33	624.08	27.25	42,317	(28,922)	-	-	13,395	
0431	SHALIMAR ELEMENTARY	612.25	610.68	1.57	2,438	(3,456)	-	-	(1,018)	
0541	ELLIOTT PT. ELEMENTARY	682.34	656.75	25.59	39,739	(25,423)	-	-	14,316	
0561	MARY ESTHER ELEMENTARY	642.85	589.47	53.38	82,895	(50,065)	-	-	32,830	
0571	PLEW ELEMENTARY	736.24	679.95	56.29	87,414	(44,940)	-	-	42,474	
0581	CHOCTAWHATCHEE HIGH	1,676.32	1,615.51	60.81	94,433	(68,430)	-	-	26,003	
0601	CRESTVIEW HIGH	1,824.37	1,802.48	21.89	33,993	(19,435)	-	-	14,558	
0621	KENWOOD ELEMENTARY	681.80	654.38	27.42	42,581	(34,764)	-	-	7,817	
0631	FLOROSA ELEMENTARY	594.31	547.91	46.40	72,055	(39,890)	-	-	32,165	
0641	FT. WALTON BEACH HIGH	1,718.96	1,738.96	(20.00)	-	-	-	21,964	21,964	
0651	BRUNER MIDDLE	828.47	749.60	78.87	122,478	(85,397)	-	-	37,081	
0671	LEWIS K-8	641.68	670.31	(28.63)	-	-	(52,723)	22,104	(30,619)	

SCHOOL DISTRICT OF OKALOOSA COUNTY
SUMMARY AND EFFECT OF RECALCULATION OF FEFP BASE FUNDING AND CSR - EQUALIZATION
OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2011-2012
DECEMBER 6, 2011

Exhibit A

		SCHOOLS WITH INCREASES IN WFTE			SCHOOLS WITH DECREASES IN WFTE				
Cost Center Number	School/Center Name	A	B	C	D	E	F	G	H
		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)	100% of (Decreases) FEFP Base Funding (Actual Reduction to Discretionary Reserves Net of Project 3004)	100% of Increases CSR - Equalization Allocation (If Applicable)	Mid-Year Effective Increase/ (Decrease) Due to Recalculation
(A - B)									
0681	LONGWOOD ELEMENTARY	603.10	560.48	42.62	66,185	(36,070)	-	-	30,115
0701	CHOICE HIGH & VOCATIONAL CENTER	218.41	240.44	(22.03)	-	-	(55,437)	N/A	(55,437)
0731	WALKER ELEMENTARY	747.92	771.00	(23.08)	-	-	(30,048)	-	(30,048)
0741	BLUEWATER ELEMENTARY	871.81	858.69	13.12	20,375	-	-	-	20,375
0751	ANTIOCH ELEMENTARY	838.08	891.97	(53.89)	-	-	(119,207)	-	(119,207)
0761	DAVIDSON MIDDLE	901.18	906.92	(5.74)	-	-	-	11,753	11,753
0771	DESTIN MIDDLE	608.50	614.00	(5.50)	-	-	-	6,891	6,891
0801	RICHBOURG SCHOOL	195.32	168.22	27.10	42,084	-	-	N/A	42,084
DISTRICT SCHOOLS		28,492.49	27,725.74	766.75	1,532,230	(638,334)	(397,414)	130,499	626,981

OTHER REGULAR DISTRICT OPERATED PROGRAMS

0609	NORTH HIGH SCHOOL	35.38	50.93	(15.55)	-	-	(45,545)	-	(45,545)
0709	THE NEW HIGH SCHOOL - SOUTH	155.01	126.48	28.53	44,305	-	-	-	44,305
0811	SOUTHSIDE PRE-K	78.68	55.10	23.58	36,618	-	-	-	36,618
9818	NORTHWEST FLORIDA BALLET	145.97	143.88	2.09	3,246	-	-	-	3,246
9819	ADJUDICATED YOUTH FACILITY	18.18	21.40	(3.22)	-	-	(8,844)	-	(8,844)
9820	OKALOOSA BLENDED SCHOOL	15.01	21.43	(6.42)	-	-	(18,782)	-	(18,782)
DISTRICT OPERATED REGULAR PROGRAMS		448.23	419.22	29.01	84,169	-	(73,171)	-	10,998

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	121.47	81.13	40.34	62,644	-	-	-	62,644
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	54.74	43.67	11.07	17,191	-	-	-	17,191
9812	OKALOOSA YOUTH ACADEMY	125.28	109.41	15.87	24,645	-	-	-	24,645
9813	OKALOOSA REGIONAL DETENTION CENTER	22.37	45.07	(22.70)	-	-	(68,068)	-	(68,068)
9814	ADOLESCENT SUBSTANCE ABUSE	54.64	44.82	9.82	15,250	-	-	-	15,250
9817	MILTON GIRLS JUVENILE RESIDENTIAL	69.93	70.66	(0.73)	-	-	-	-	-
TOTAL - DISTRICT OPERATED DJJ PROGRAM		448.43	394.76	53.67	119,729	-	(68,068)	-	51,661

TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS		29,389.15	28,539.72	849.43	\$ 1,736,128	\$ (638,334)	\$ (538,653)	\$ 130,499	\$ 689,640
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SCHOOL DISTRICT OF OKALOOSA COUNTY
FEFP BASE FUNDING - OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2011-2012
DECEMBER 6, 2011

Exhibit B

		A	B	C	D	E	F	G	H	I	J
Cost Center Number	School/Center Name	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 11/28/11	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 11/28/11

(C x BSA x DCD x 92%)

(D x 50%)

(D x 100%)

(F - G)

DISTRICT SCHOOLS

0031	EDWINS ELEMENTARY	456.99	510.95	(53.96)	\$ (167,590)	\$ -	\$ (167,590)	\$ (27,591)	\$ (139,999)	\$ (139,999)	\$ -
0041	BAKER SCHOOL	1,382.05	1,349.89	32.16	99,883	49,942	-	-	-	-	-
0051	BOB SIKES ELEMENTARY	853.30	759.74	93.56	290,580	145,290	-	-	-	-	-
0082	MEIGS MIDDLE	546.71	535.91	10.80	33,543	16,772	-	-	-	-	-
0092	SHOAL RIVER MIDDLE	869.06	872.64	(3.58)	(11,119)	-	(11,119)	(11,119)	-	-	-
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	923.08	849.81	73.27	227,563	113,782	-	-	-	-	-
0131	DESTIN ELEMENTARY	957.91	939.56	18.35	56,992	28,496	-	-	-	-	-
0151	EDGE ELEMENTARY	582.49	556.63	25.86	80,316	40,158	-	-	-	-	-
0161	EGLIN ELEMENTARY	481.91	419.71	62.20	193,182	96,591	-	-	-	-	-
0201	LAUREL HILL SCHOOL	444.41	438.63	5.78	17,952	8,976	-	-	-	-	-
0211	NICEVILLE HIGH	1,856.98	1,860.50	(3.52)	(10,932)	-	(10,932)	(10,932)	-	-	-
0222	NORTHWOOD ELEMENTARY	784.43	764.16	20.27	62,955	31,478	-	-	-	-	-
0241	SILVER SANDS	586.19	569.13	17.06	52,986	26,493	-	-	-	-	-
0251	RIVERSIDE ELEMENTARY	910.96	774.30	136.66	424,441	212,221	-	-	-	-	-
0261	VALPARAISO ELEMENTARY	-	-	-	-	-	-	-	-	-	-
0271	PRYOR MIDDLE	580.78	572.38	8.40	26,088	13,044	-	-	-	-	-
0281	WRIGHT ELEMENTARY	651.33	624.08	27.25	84,634	42,317	-	-	-	-	-
0431	SHALIMAR ELEMENTARY	612.25	610.68	1.57	4,876	2,438	-	-	-	-	-
0541	ELLIOTT PT. ELEMENTARY	682.34	656.75	25.59	79,478	39,739	-	-	-	-	-
0561	MARY ESTHER ELEMENTARY	642.85	589.47	53.38	165,789	82,895	-	-	-	-	-
0571	PLEW ELEMENTARY	736.24	679.95	56.29	174,827	87,414	-	-	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,676.32	1,615.51	60.81	188,865	94,433	-	-	-	-	-
0601	CRESTVIEW HIGH	1,824.37	1,802.48	21.89	67,986	33,993	-	-	-	-	-
0621	KENWOOD ELEMENTARY	681.80	654.38	27.42	85,162	42,581	-	-	-	-	-
0631	FLOROSA ELEMENTARY	594.31	547.91	46.40	144,110	72,055	-	-	-	-	-
0641	FT. WALTON BEACH HIGH	1,718.96	1,738.96	(20.00)	(62,117)	-	(62,117)	(62,117)	-	-	-
0651	BRUNER MIDDLE	828.47	749.60	78.87	244,956	122,478	-	-	-	-	-
0671	LEWIS K-8	641.68	670.31	(28.63)	(88,920)	-	(88,920)	(36,197)	(52,723)	(52,723)	-
0681	LONGWOOD ELEMENTARY	603.10	560.48	42.62	132,370	66,185	-	-	-	-	-
0701	CHOICE HIGH & VOCATIONAL CENTER	218.41	240.44	(22.03)	(68,421)	-	(68,421)	(12,984)	(55,437)	(6,056)	(49,381)
0731	WALKER ELEMENTARY	747.92	771.00	(23.08)	(71,682)	-	(71,682)	(41,634)	(30,048)	(30,048)	-

SCHOOL DISTRICT OF OKALOOSA COUNTY
FEFP BASE FUNDING - OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2011-2012
DECEMBER 6, 2011

Exhibit B

		A	B	C	D	E	F	G	H	I	J
Cost Center Number	School/Center Name	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 11/28/11	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 11/28/11
					(C x BSA x DCD x 92%)	(D x 50%)	(D x 100%)		(F - G)		
0741	BLUEWATER ELEMENTARY	871.81	858.69	13.12	40,749	20,375	-	-	-	-	-
0751	ANTIOCH ELEMENTARY	838.08	891.97	(53.89)	(167,373)	-	(167,373)	(48,166)	(119,207)	(119,207)	-
0761	DAVIDSON MIDDLE	901.18	906.92	(5.74)	(17,828)	-	(17,828)	(17,828)	-	-	-
0771	DESTIN MIDDLE	608.50	614.00	(5.50)	(17,082)	-	(17,082)	(17,082)	-	-	-
0801	RICHBOURG SCHOOL	195.32	168.22	27.10	84,168	42,084	-	-	-	-	-
	DISTRICT SCHOOLS	28,492.49	27,725.74	766.75	2,381,387	1,532,230	(683,064)	(285,650)	(397,414)	(348,033)	(49,381)

OTHER REGULAR DISTRICT OPERATED PROGRAMS

0609	NORTH HIGH SCHOOL	35.38	50.93	(15.55)	(48,295)	-	(48,295)	(2,750)	(45,545)	(2,074)	(43,471)
0709	THE NEW HIGH SCHOOL - SOUTH	155.01	126.48	28.53	88,609	44,305	-	-	-	-	-
0811	SOUTHSIDE PRE-K D	78.68	55.10	23.58	73,235	36,618	-	-	-	-	-
9818	NORTHWEST FLORIDA BALLET	145.97	143.88	2.09	6,492	3,246	-	-	-	-	-
9819	ADJUDICATED YOUTH FACILITY	18.18	21.40	(3.22)	(10,000)	-	(10,000)	(1,156)	(8,844)	(8,844)	-
9820	OKALOOSA BLENDED SCHOOL	15.01	21.43	(6.42)	(19,939)	-	(19,939)	(1,157)	(18,782)	(18,782)	-
	DISTRICT OPERATED REGULAR PROGRAMS	448.23	419.22	29.01	90,102	84,169	(78,234)	(5,063)	(73,171)	(29,700)	(43,471)

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	121.47	81.13	40.34	125,288	62,644	-	-	-	-	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	54.74	43.67	11.07	34,381	17,191	-	-	-	-	-
9812	OKALOOSA YOUTH ACADEMY	125.28	109.41	15.87	49,289	24,645	-	-	-	-	-
9813	OKALOOSA REGIONAL DETENTION CENTER	22.37	45.07	(22.70)	(70,502)	-	(70,502)	(2,434)	(68,068)	(68,068)	-
9814	ADOLESCENT SUBSTANCE ABUSE	54.64	44.82	9.82	30,499	15,250	-	-	-	-	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL	69.93	70.66	(0.73)	(2,267)	-	(2,267)	(2,267)	-	-	-
	TOTAL - DISTRICT OPERATED DJJ PROGRAM	448.43	394.76	53.67	166,688	119,729	(72,769)	(4,701)	(68,068)	(68,068)	-

TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS	29,389.15	28,539.72	849.43	\$ 2,638,177	\$ 1,736,128	\$ (834,067)	\$ (295,414)	\$ (538,653)	\$ (445,801)	\$ (92,852)
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Notes:

1. Final Conference: BSA - \$3,479.22; DCD - 0.9703
2. FTE information provided by Information Systems on November 28, 2011, and December 6, 2011.
3. WFTE calculated using February 2012 factors.

SCHOOL DISTRICT OF OKALOOSA COUNTY
CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON OCTOBER FTE SURVEY
FISCAL YEAR 2011-2012
DECEMBER 6, 2011

Exhibit C

A			B			D			E			F			G			H		
Cost Center Number	School/Center Name	UFTE Breakeven Point	Original Allocation			Mid-Year Adjustment - October FTE														
			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)			ES/K-12=(C x \$1,070) MS/K-8=(C x \$1,030) HS=(C x \$1,090)			(E - A)			ES/K-12=(F x \$1,070) MS/K-8=(F x \$1,030) HS=(F x \$1,090)			(G - D)					
DISTRICT SCHOOLS																				
0031	EDWINS ELEMENTARY	680.00	475.00	205.00	\$ 219,350	419.38	260.62	\$ 278,863	\$ 59,513											
0041	BAKER SCHOOL	1,430.00	1,298.00	132.00	141,240	1,325.17	104.83	112,168	(29,072)											
0051	BOB SIKES ELEMENTARY	680.00	708.00	-	-	794.57	-	-	-											
0082	MEIGS MIDDLE	1,090.00	530.00	560.00	576,800	533.42	556.58	573,277	(3,523)											
0092	SHOAL RIVER MIDDLE	1,090.00	872.00	218.00	224,540	868.02	221.98	228,639	4,099											
0111	W E COMBS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A											
0121	RUCKEL MIDDLE	1,090.00	842.00	248.00	255,440	911.93	178.07	183,412	(72,028)											
0131	DESTIN ELEMENTARY	680.00	868.00	-	-	886.05	-	-	-											
0151	EDGE ELEMENTARY	680.00	518.60	161.40	172,698	534.38	145.62	155,813	(16,885)											
0161	EGLIN ELEMENTARY	680.00	386.00	294.00	314,580	443.83	236.17	252,702	(61,878)											
0201	LAUREL HILL SCHOOL	830.00	422.00	408.00	436,560	429.13	400.87	428,931	(7,629)											
0211	NICEVILLE HIGH	1,860.00	1,828.40	31.60	34,444	1,824.57	35.43	38,619	4,175											
0222	NORTHWOOD ELEMENTARY	680.00	683.00	-	-	702.92	-	-	-											
0241	SILVER SANDS	N/A	140.00	N/A	N/A	147.24	N/A	N/A	N/A											
0251	RIVERSIDE ELEMENTARY	680.00	721.00	-	-	845.91	-	-	-											
0261	VALPARAISO ELEMENTARY	N/A	-	N/A	N/A	-	N/A	N/A	N/A											
0271	PRYOR MIDDLE	1,090.00	569.00	521.00	536,630	579.22	510.78	526,103	(10,527)											
0281	WRIGHT ELEMENTARY	680.00	572.00	108.00	115,560	599.03	80.97	86,638	(28,922)											
0431	SHALIMAR ELEMENTARY	680.00	567.00	113.00	120,910	570.23	109.77	117,454	(3,456)											
0541	ELLIOTT PT. ELEMENTARY	680.00	606.00	74.00	79,180	629.76	50.24	53,757	(25,423)											
0561	MARY ESTHER ELEMENTARY	680.00	548.00	132.00	141,240	594.79	85.21	91,175	(50,065)											
0571	PLEW ELEMENTARY	680.00	638.00	42.00	44,940	690.71	-	-	(44,940)											
0581	CHOCTAW HIGH	1,860.00	1,577.00	283.00	308,470	1,639.78	220.22	240,040	(68,430)											
0601	CRESTVIEW HIGH	1,860.00	1,770.00	90.00	98,100	1,787.83	72.17	78,665	(19,435)											
0621	KENWOOD ELEMENTARY	680.00	580.00	100.00	107,000	612.49	67.51	72,236	(34,764)											
0631	FLOROSA ELEMENTARY	680.00	509.00	171.00	182,970	546.28	133.72	143,080	(39,890)											
0641	FT WALTON BEACH HIGH	1,860.00	1,707.00	153.00	166,770	1,686.85	173.15	188,734	21,964											
0651	BRUNER MIDDLE	1,090.00	743.00	347.00	357,410	825.91	264.09	272,013	(85,397)											
0671	LEWIS K-8	1,090.00	639.00	451.00	464,530	617.54	472.46	486,634	22,104											
0681	LONGWOOD ELEMENTARY	680.00	520.00	160.00	171,200	553.71	126.29	135,130	(36,070)											
0701	CHOICE HIGH & VOCATIONAL CENTER	N/A	237.86	N/A	N/A	216.85	N/A	N/A	N/A											

SCHOOL DISTRICT OF OKALOOSA COUNTY
CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON OCTOBER FTE SURVEY
FISCAL YEAR 2011-2012
DECEMBER 6, 2011

Exhibit C

Cost Center Number	School/Center Name	A UFTE Breakeven Point	B C D Original Allocation			E F G H Mid-Year Adjustment - October FTE			
			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)	ES/K-12=(C x \$1,070) MS/K-8=(C x \$1,030) HS=(C x \$1,090)		(E - A)	ES/K-12=(F x \$1,070) MS/K-8=(F x \$1,030) HS=(F x \$1,090)	(G - D)
DISTRICT SCHOOLS									
0731	WALKER ELEMENTARY	680.00	718.00	-	-	698.81	-	-	-
0741	BLUEWATER ELEMENTARY	680.00	802.00	-	-	813.72	-	-	-
0751	ANTIOCH ELEMENTARY	680.00	832.00	-	-	782.97	-	-	-
0761	DAVIDSON MIDDLE	1,090.00	906.12	183.88	189,396	894.71	195.29	201,149	11,753
0771	DESTIN MIDDLE	1,090.00	614.00	476.00	490,280	607.31	482.69	497,171	6,891
0801	RICHBOURG SCHOOL	N/A	49.00	N/A	N/A	48.74	N/A	N/A	N/A
TOTAL - DISTRICT SCHOOLS			25,995.98	5,662.88	\$ 5,950,238	26,663.76	5,184.73	\$ 5,442,403	\$ (507,835)
DISTRICT OPERATED REGULAR PROGRAMS									
0609	NORTH HIGH SCHOOL	N/A	50.00	N/A	N/A	34.70	N/A	N/A	N/A
0709	THE NEW HIGH SCHOOL - SOUTH	N/A	125.00	N/A	N/A	153.17	N/A	N/A	N/A
0811	SOUTHSIDE PRE-K	N/A	50.00	N/A	N/A	69.09	N/A	N/A	N/A
9818	NWFL BALLET	N/A	140.00	N/A	N/A	141.40	N/A	N/A	N/A
9819	TEACHING ADJUDICATED YOUTH	N/A	21.00	N/A	N/A	17.84	N/A	N/A	N/A
9820	OKALOOSA BLENDED SCHOOL	N/A	20.00	N/A	N/A	13.85	N/A	N/A	N/A
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS			406.00	-	\$ -	430.05	-	\$ -	\$ -
DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS									
9810	GULF COAST YOUTH ACADEMY	N/A	80.13	N/A	N/A	120.06	N/A	N/A	N/A
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	N/A	43.11	N/A	N/A	54.02	N/A	N/A	N/A
9812	OKALOOSA YOUTH ACADEMY	N/A	108.28	N/A	N/A	124.08	N/A	N/A	N/A
9813	OKALOOSA REGIONAL DETENTION CENTER	N/A	44.42	N/A	N/A	22.08	N/A	N/A	N/A
9814	ADOLESCENT SUBSTANCE ABUSE PROGRAM	N/A	44.19	N/A	N/A	53.86	N/A	N/A	N/A
9817	MILTON GIRLS JUVENILE RESIDENTIAL FAC	N/A	69.65	N/A	N/A	69.15	N/A	N/A	N/A
TOTAL - DISTRICT OPERATED DJJ PROGRAMS			389.78	-	\$ -	443.25	-	\$ -	\$ -
TOTAL - DISTRICT SCHOOLS, REGULAR PROGRAMS, & DJJ PROGRAMS			26,791.76	5,662.88	\$ 5,950,238	27,537.06	5,184.73	\$ 5,442,403	\$ (507,835)

Note:

ECCI - South (Center 0781) was merged with CHOICE High School & Vocational Center (Center 0701). CHOICE High School & Vocational Center's WFTE was adjusted to include the ECCI students (40.86 UFTE; 41.50 WFTE).