



# SCHOOL DISTRICT OF OKALOOSA COUNTY

## TECHNICAL ASSISTANCE MEMORANDUM

### FINANCE

FINANCE TAM: 2012-033  
CONTACT: Julie Perry, Director  
Budgeting & Financial Services  
TELEPHONE: 833-5850

TO: All Principals  
FROM: Rita R. Scallan, Chief Financial Officer  
DATE: April 23, 2012  
SUBJECT: Final Adjustment for Increases (Decreases) in Weighted FTE  
*FEFP Base Funding (Discretionary) and CSR - Equalization*

The Finance Department has received the FTE numbers for the February 2012 Survey. As a result, Finance has recalculated each school's estimated actual UFTE and WFTE based on the October 2011 actual FTE *PLUS* the February 2012 actual FTE. This recalculation affects each schools' 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 the final 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 - 100% of FEFP Base Funding increases and 100% of CSR - Equalization increases/(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/(decreases) (if applicable).
- Column H - Final 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 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 - Final Adjustment for Increases (Decreases) in Weighted FTE Per February FTE Survey (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 February Survey
- Column B - Adjusted Projected WFTE Per School Budget Manual

- Column C – Final Increase/(Decrease) in WFTE – Finance compared the new 'Estimated Actual Total WFTE Based On February 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 Final Increase/(Decrease) in WFTE – Increases and decreases in FEFP revenue were determined by multiplying the 'Final 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 – Mid-Year FEFP Adjustment to Revenue Increase/(Decrease) – This column reflects the mid-year adjustment to each school's revenue. At the mid-year adjustment, schools increasing in FEFP revenue received 50% while schools decreasing in FEFP revenue repaid 100%. This column is equal to Columns E and F of Exhibit B attached to TAM 2012-021 – Mid-Year Adjustment for Increases/(Decreases) in Weighted FTE.
- Column F – Final FEFP Adjustment to Revenue Increase/(Decrease) – The amount of the mid-year adjustment (Column E) was deducted from the final increase in revenue (Column D) to obtain the final adjustment to revenue.
- Column G – Schools with Increases Will Receive 100% of Funds Due – Schools receiving an increase in FEFP revenue have been appropriated 100% 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 H – 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 I – Portion of Reduction Covered by Offset-Decentralized FTE Reserves – Project 3004 – Schools receiving a decrease in FEFP revenue will notice a reduction in their available Offset-Decentralized FTE Reserves – Project 3004 for the amount indicated in this column.
- Column J – 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 K and L – 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 J) 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 L. This deficit should be covered in a timely manner.

#### **CSR – Equalization (Project 5126)**

The attached spreadsheet, "CSR – Equalization Recalculation – Adjustment Based on February 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 instructional positions for core classes.* Any funds remaining after the February 2012 recalculation may be used to pay for 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
- Columns E – H – Mid-Year Adjustment – October FTE
- Column I – Estimated Actual UFTE Per February Survey

- Column J – UFTE Less Than Breakeven – The 'Estimated Actual UFTE Per February Survey' (Column I) was subtracted from the 'UFTE Breakeven Point' (Column A) to obtain the revised UFTE less than breakeven.
- Column K – Final Revised Equalization Calculation – This column indicates the new Equalization allocation based on \$1,140 per 'UFTE Less Than Breakeven' (Column J).
- Column L – Increase/(Decrease) Equalization Calculation – The increase or decrease in allocation is indicated in this column. (Column K minus Column G)

### **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 'Feb 12" under 'Supplementary School Information – Enrollment – February.'

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  
FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE BASED ON FEBRUARY FTE SURVEY  
FISCAL YEAR 2011-2012  
APRIL 5, 2012

**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 February Survey	Adjusted Projected WFTE Per School Budget Manual	Increase/ (Decrease) in WFTE	100% of Increases FEFP Base Funding (Discretionary)	100% of Increases /(Decreases) CSR - Equalization Allocation (If Applicable)	100% of (Decreases) FEFP Base Funding (Actual Reduction to Discretionary Reserves Net of Project 3004)	100% of Increases /(Decreases) CSR - Equalization Allocation (If Applicable)	Final Effective Increase/ (Decrease) Due to Recalculation	
(A - B)										
DISTRICT SCHOOLS										
0031	EDWINS ELEMENTARY	458.74	510.95	(52.21)	\$ 5,435	\$ (3,263)	\$ -	\$ -	\$ 2,172	
0041	BAKER SCHOOL	1,377.70	1,349.89	27.81	36,430	4,130	-	-	40,560	
0051	BOB SIKES ELEMENTARY	864.26	759.74	104.52	179,330	-	-	-	179,330	
0082	MEIGS MIDDLE	536.79	535.91	0.88	-	-	(1,872)	6,139	4,267	
0092	SHOAL RIVER MIDDLE	872.07	872.64	(0.57)	9,349	(3,038)	-	-	6,311	
0111	W. E. COMBS	-	-	-	-	-	-	-	-	
0121	RUCKEL MIDDLE	927.76	849.81	77.95	128,316	(6,303)	-	-	122,013	
0131	DESTIN ELEMENTARY	961.48	939.56	21.92	39,583	-	-	-	39,583	
0151	EDGE ELEMENTARY	581.77	556.63	25.14	37,922	386	-	-	38,308	
0161	EGLIN ELEMENTARY	489.94	419.71	70.23	121,531	(6,634)	-	-	114,897	
0201	LAUREL HILL SCHOOL	436.57	438.63	(2.06)	-	-	(664)	8,464	7,800	
0211	NICEVILLE HIGH	1,859.54	1,860.50	(0.96)	7,950	(1,036)	-	-	6,914	
0222	NORTHWOOD ELEMENTARY	789.37	764.16	25.21	46,820	-	-	-	46,820	
0241	SILVER SANDS	579.59	569.13	10.46	5,994	N/A	-	-	5,994	
0251	RIVERSIDE ELEMENTARY	925.62	774.30	151.32	257,751	-	-	-	257,751	
0271	PRYOR MIDDLE	573.82	572.38	1.44	-	-	-	7,066	7,066	
0281	WRIGHT ELEMENTARY	658.00	624.08	33.92	63,032	(9,812)	-	-	53,220	
0431	SHALIMAR ELEMENTARY	608.17	610.68	(2.51)	-	-	-	3,841	3,841	
0541	ELLIOTT PT. ELEMENTARY	679.47	656.75	22.72	30,825	4,002	-	-	34,827	
0561	MARY ESTHER ELEMENTARY	631.87	589.47	42.40	48,792	11,235	-	-	60,027	
0571	PLEW ELEMENTARY	738.78	679.95	58.83	95,301	-	-	-	95,301	
0581	CHOCTAWHATCHEE HIGH	1,671.00	1,615.51	55.49	77,909	5,014	-	-	82,923	
0601	CRESTVIEW HIGH	1,840.84	1,853.41	(12.57)	-	-	-	(17,919)	(17,919)	
0621	KENWOOD ELEMENTARY	667.01	654.38	12.63	-	-	(3,355)	7,693	4,338	
0631	FLOROSA ELEMENTARY	590.15	547.91	42.24	59,134	4,933	-	-	64,067	
0641	FT. WALTON BEACH HIGH	1,708.42	1,738.96	(30.54)	-	-	(948)	11,608	10,660	
0651	BRUNER MIDDLE	825.71	749.60	76.11	113,906	3,090	-	-	116,996	
0671	LEWIS K-8	643.76	670.31	(26.55)	6,460	(2,658)	-	-	3,802	
0681	LONGWOOD ELEMENTARY	615.57	560.48	55.09	104,915	(8,763)	-	-	96,152	
0701	CHOICE HIGH & VOCATIONAL CENTER	366.61	366.92	(0.31)	23,153	N/A	-	-	23,153	
0731	WALKER ELEMENTARY	752.18	771.00	(18.82)	13,231	-	-	-	13,231	
0741	BLUEWATER ELEMENTARY	862.27	858.69	3.58	-	-	-	-	-	
0751	ANTIOCH ELEMENTARY	838.72	891.97	(53.25)	1,988	-	-	-	1,988	
0761	DAVIDSON MIDDLE	892.79	906.92	(14.13)	-	-	-	8,054	8,054	
0771	DESTIN MIDDLE	607.31	614.00	(6.69)	-	-	-	1,411	1,411	
0801	RICHBOURG SCHOOL	195.26	168.22	27.04	41,897	N/A	-	-	41,897	
	DISTRICT SCHOOLS	28,628.91	27,903.15	725.76	1,556,954	(8,717)	(6,839)	36,357	1,577,755	

SCHOOL DISTRICT OF OKALOOSA COUNTY  
SUMMARY AND EFFECT OF RECALCULATION OF FEFP BASE FUNDING AND CSR - EQUALIZATION  
FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE BASED ON FEBRUARY FTE SURVEY  
FISCAL YEAR 2011-2012  
APRIL 5, 2012

**Exhibit A**

Cost Center Number	School/Center Name	SCHOOLS WITH INCREASES IN WFTE			SCHOOLS WITH DECREASES IN WFTE			Final Effective Increase/ (Decrease) Due to Recalculation
		A Estimated Actual Total WFTE Based On February Survey	B Adjusted Projected WFTE Per School Budget Manual	C Increase/ (Decrease) In WFTE	D 100% of Increases FEFP Base Funding (Discretionary)	E 100% of Increases /(Decreases) CSR - Equalization Allocation (If Applicable)	F 100% of (Decreases) FEFP Base Funding (Actual Reduction to Discretionary Reserves Net of Project 3004)	G 100% of Increases /(Decreases) CSR - Equalization Allocation (If Applicable)

(A - B)

**OTHER REGULAR DISTRICT OPERATED PROGRAMS**

0811	SOUTHSIDE PRE-K	91.94	55.10	36.84	77,801	N/A	-	-	77,801
9818	NORTHWEST FLORIDA BALLET	145.14	143.88	1.26	668	-	-	-	668
9819	ADJUDICATED YOUTH FACILITY	17.83	21.40	(3.57)	-	-	(1,088)	N/A	(1,088)
9820	OKALOOSA BLENDED SCHOOL	12.20	21.43	(9.23)	-	-	(8,727)	N/A	(8,727)
<b>DISTRICT OPERATED REGULAR PROGRAMS</b>		<b>267.11</b>	<b>241.81</b>	<b>25.30</b>	<b>78,469</b>	<b>-</b>	<b>(9,815)</b>	<b>-</b>	<b>68,654</b>

**SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS**

9810	GULF COAST YOUTH ACADEMY	109.46	81.13	28.33	25,344	-	-	-	25,344
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	59.58	43.67	15.91	32,222	-	-	-	32,222
9812	OKALOOSA YOUTH ACADEMY	123.32	109.41	13.91	18,557	-	-	-	18,557
9813	OKALOOSA REGIONAL DETENTION CENTER	20.91	45.07	(24.16)	-	-	(4,534)	N/A	(4,534)
9814	ADOLESCENT SUBSTANCE ABUSE	55.44	44.82	10.62	17,734	-	-	-	17,734
9817	MILTON GIRLS JUVENILE RESIDENTIAL	75.34	70.66	4.68	16,802	-	-	-	16,802
<b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b>		<b>444.05</b>	<b>394.76</b>	<b>49.29</b>	<b>110,659</b>	<b>-</b>	<b>(4,534)</b>	<b>-</b>	<b>106,125</b>

<b>TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS</b>		<b>29,340.07</b>	<b>28,539.72</b>	<b>800.35</b>	<b>\$ 1,746,082</b>	<b>\$ (8,717)</b>	<b>\$ (21,188)</b>	<b>\$ 36,357</b>	<b>\$ 1,752,534</b>
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SCHOOL DISTRICT OF OKALOOSA COUNTY  
FEFP BASE FUNDING - FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE PER FEBRUARY FTE SURVEY  
FISCAL YEAR 2011-2012  
APRIL 5, 2012

**Exhibit B**

Cost Center Number	School/Center Name	A	B	C	D	E	F	G	H	I	J	K	L
		Estimated Actual Total WFTE Based On February Survey	Adjusted Projected WFTE Per School Budget Manual	Final Increase/ (Decrease) in WFTE	92% of FEFP Revenue for Final Increase/ (Decrease) in WFTE	Mid-Year FEFP Adjustment to Revenue Increase/ (Decrease)	Final FEFP Adjustment to Revenue Increase/ (Decrease)	Schools with Increases Will Receive 100% 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 04/3/12	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 04/3/12
					(C x BSA x DCD x 92%)	TAM 2012-021	(D - E)	(F x 100%)	(F x 100%)		(H - I)		
<b>DISTRICT SCHOOLS</b>													
0031	EDWINS ELEMENTARY	458.74	510.95	(52.21)	\$ (162,155)	\$ (167,590)	\$ 5,435	\$ 5,435	\$ -	\$ -	\$ -	\$ -	\$ -
0041	BAKER SCHOOL	1,377.70	1,349.89	27.81	86,372	49,942	36,430	36,430	-	-	-	-	-
0051	BOB SIKES ELEMENTARY	864.26	759.74	104.52	324,620	145,290	179,330	179,330	-	-	-	-	-
0082	MEIGS MIDDLE	536.79	535.91	0.88	2,733	16,772	(14,039)	-	(14,039)	(12,167)	(1,872)	(1,872)	-
0092	SHOAL RIVER MIDDLE	872.07	872.64	(0.57)	(1,770)	(11,119)	9,349	9,349	-	-	-	-	-
0111	W. E. COMBS	N/A	N/A	N/A	N/A	-	-	-	-	-	-	-	-
0121	RUCKEL MIDDLE	927.76	849.81	77.95	242,098	113,782	128,316	128,316	-	-	-	-	-
0131	DESTIN ELEMENTARY	961.48	939.56	21.92	68,079	28,496	39,583	39,583	-	-	-	-	-
0151	EDGE ELEMENTARY	581.77	556.63	25.14	78,080	40,158	37,922	37,922	-	-	-	-	-
0161	EGLIN ELEMENTARY	489.94	419.71	70.23	218,122	96,591	121,531	121,531	-	-	-	-	-
0201	LAUREL HILL SCHOOL	436.57	438.63	(2.06)	(6,398)	8,976	(15,374)	-	(15,374)	(14,710)	(664)	(664)	-
0211	NICEVILLE HIGH	1,859.54	1,860.50	(0.96)	(2,982)	(10,932)	7,950	7,950	-	-	-	-	-
0222	NORTHWOOD ELEMENTARY	789.37	764.16	25.21	78,298	31,478	46,820	46,820	-	-	-	-	-
0241	SILVER SANDS	579.59	569.13	10.46	32,487	26,493	5,994	5,994	-	-	-	-	-
0251	RIVERSIDE ELEMENTARY	925.62	774.30	151.32	469,972	212,221	257,751	257,751	-	-	-	-	-
0271	PRYOR MIDDLE	573.82	572.38	1.44	4,472	13,044	(8,572)	-	(8,572)	(8,572)	-	-	-
0281	WRIGHT ELEMENTARY	658.00	624.08	33.92	105,349	42,317	63,032	63,032	-	-	-	-	-
0431	SHALIMAR ELEMENTARY	608.17	610.68	(2.51)	(7,795)	2,438	(10,233)	-	(10,233)	(10,233)	-	-	-
0541	ELLIOTT PT. ELEMENTARY	679.47	656.75	22.72	70,564	39,739	30,825	30,825	-	-	-	-	-
0561	MARY ESTHER ELEMENTARY	631.87	589.47	42.40	131,687	82,895	48,792	48,792	-	-	-	-	-
0571	PLEW ELEMENTARY	738.78	679.95	58.83	182,715	87,414	95,301	95,301	-	-	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,671.00	1,615.51	55.49	172,342	94,433	77,909	77,909	-	-	-	-	-
0601	CRESTVIEW HIGH	1,840.84	1,853.41	(12.57)	(39,040)	(14,302)	(24,738)	-	(24,738)	(24,738)	-	-	-
0621	KENWOOD ELEMENTARY	667.01	654.38	12.63	39,226	42,581	(3,355)	-	(3,355)	-	(3,355)	(3,355)	-
0631	FLOROSA ELEMENTARY	590.15	547.91	42.24	131,189	72,055	59,134	59,134	-	-	-	-	-
0641	FT. WALTON BEACH HIGH	1,708.42	1,738.96	(30.54)	(94,852)	(62,117)	(32,735)	-	(32,735)	(31,787)	(948)	(948)	-
0651	BRUNER MIDDLE	825.71	749.60	76.11	236,384	122,478	113,906	113,906	-	-	-	-	-
0671	LEWIS K-8	643.76	670.31	(26.55)	(82,460)	(88,920)	6,460	6,460	-	-	-	-	-
0681	LONGWOOD ELEMENTARY	615.57	560.48	55.09	171,100	66,185	104,915	104,915	-	-	-	-	-
0701	CHOICE HIGH & VOCATIONAL CENTER	366.61	366.92	(0.31)	(963)	(24,116)	23,153	23,153	-	-	-	-	-
0731	WALKER ELEMENTARY	752.18	771.00	(18.82)	(58,451)	(71,682)	13,231	13,231	-	-	-	-	-
0741	BLUEWATER ELEMENTARY	862.27	858.69	3.58	11,119	20,375	(9,256)	-	(9,256)	(9,256)	-	-	-
0751	ANTIOCH ELEMENTARY	838.72	891.97	(53.25)	(165,385)	(167,373)	1,988	1,988	-	-	-	-	-
0761	DAVIDSON MIDDLE	892.79	906.92	(14.13)	(43,885)	(17,828)	(26,057)	-	(26,057)	(26,057)	-	-	-
0771	DESTIN MIDDLE	607.31	614.00	(6.69)	(20,778)	(17,082)	(3,696)	-	(3,696)	(3,696)	-	-	-
0801	RICHBOURG SCHOOL	195.26	168.22	27.04	83,981	42,084	41,897	41,897	-	-	-	-	-
	<b>DISTRICT SCHOOLS</b>	<b>28,628.91</b>	<b>27,903.15</b>	<b>725.76</b>	<b>2,254,075</b>	<b>845,176</b>	<b>1,408,899</b>	<b>1,556,954</b>	<b>(148,055)</b>	<b>(141,216)</b>	<b>(6,839)</b>	<b>(6,839)</b>	<b>-</b>

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**FEFP BASE FUNDING - FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE PER FEBRUARY FTE SURVEY**  
**FISCAL YEAR 2011-2012**  
**APRIL 5, 2012**

**Exhibit B**

		A	B	C	D	E	F	G	H	I	J	K	L
Cost Center Number	School/Center Name	Estimated Actual Total WFTE Based On February Survey	Adjusted Projected WFTE Per School Budget Manual	Final Increase/ (Decrease) in WFTE	92% of FEFP Revenue for Final Increase/ (Decrease) in WFTE	Mid-Year FEFP Adjustment to Revenue Increase/ (Decrease)	Final FEFP Adjustment to Revenue Increase/ (Decrease)	Schools with Increases Will Receive 100% 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 04/3/12	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 04/3/12
					(C x BSA x DCD x 92%)	TAM 2012-021	(D - E)	(F x 100%)	(F x 100%)		(H - I)		
<b>OTHER REGULAR DISTRICT OPERATED PROGRAMS</b>													
0811	SOUTHSIDE PRE-K D	91.94	55.10	36.84	114,419	36,618	77,801	77,801	-	-	-	-	-
9818	NORTHWEST FLORIDA BALLET	145.14	143.88	1.26	3,914	3,246	668	668	-	-	-	-	-
9819	ADJUDICATED YOUTH FACILITY	17.83	21.40	(3.57)	(11,088)	(10,000)	(1,088)	-	(1,088)	-	(1,088)	(1,088)	-
9820	OKALOOSA BLENDED SCHOOL	12.20	21.43	(9.23)	(28,666)	(19,939)	(8,727)	-	(8,727)	-	(8,727)	(8,727)	-
	<b>DISTRICT OPERATED REGULAR PROGRAMS</b>	<b>267.11</b>	<b>241.81</b>	<b>25.30</b>	<b>78,579</b>	<b>9,925</b>	<b>68,654</b>	<b>78,469</b>	<b>(9,815)</b>	<b>-</b>	<b>(9,815)</b>	<b>(9,815)</b>	<b>-</b>
<b>SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS</b>													
9810	GULF COAST YOUTH ACADEMY	109.46	81.13	28.33	87,988	62,644	25,344	25,344	-	-	-	-	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	59.58	43.67	15.91	49,413	17,191	32,222	32,222	-	-	-	-	-
9812	OKALOOSA YOUTH ACADEMY	123.32	109.41	13.91	43,202	24,645	18,557	18,557	-	-	-	-	-
9813	OKALOOSA REGIONAL DETENTION CENTER	20.91	45.07	(24.16)	(75,036)	(70,502)	(4,534)	-	(4,534)	-	(4,534)	(4,534)	-
9814	ADOLESCENT SUBSTANCE ABUSE	55.44	44.82	10.62	32,984	15,250	17,734	17,734	-	-	-	-	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL	75.34	70.66	4.68	14,535	(2,267)	16,802	16,802	-	-	-	-	-
	<b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b>	<b>444.05</b>	<b>394.76</b>	<b>49.29</b>	<b>153,086</b>	<b>46,961</b>	<b>106,125</b>	<b>110,659</b>	<b>(4,534)</b>	<b>-</b>	<b>(4,534)</b>	<b>(4,534)</b>	<b>-</b>
<b>TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS</b>													
		<b>29,340.07</b>	<b>28,539.72</b>	<b>800.35</b>	<b>\$ 2,485,740</b>	<b>\$ 902,062</b>	<b>\$ 1,583,678</b>	<b>\$ 1,746,082</b>	<b>\$ (162,404)</b>	<b>\$ (141,216)</b>	<b>\$ (21,188)</b>	<b>\$ (21,188)</b>	<b>\$ -</b>

**Notes:**

1. Final Conference: BSA - \$3,479.22; DCD - 0.9703
2. FTE information provided by Information Systems on March 28, 2012.
3. At the Mid-Year Adjustment, schools increasing in FEFP Revenue received 50% while schools decreasing in FEFP Revenue repaid 100%. Column E on this spreadsheet is equal to Columns E and F of Exhibit B attached to TAM 2012-021.
4. North High School (Center 0609) was consolidated with Crestview High School (Center 0601), and The New High School - South (Center 0709) was consolidated with CHOICE High School & Technical Center (Center 0701).

SCHOOL DISTRICT OF OKALOOSA COUNTY  
CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON FEBRUARY FTE SURVEY  
FISCAL YEAR 2011-2012  
APRIL 5, 2012

**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				I J K L Final Adjustment - February 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	Mid-Year Increase/ (Decrease) Equalization Calculation	Estimated Actual UFTE Per February Survey	UFTE Less Than Breakeven	Final Revised Equalization Allocation	Final Increase/ (Decrease) Equalization
			(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)		(A - I)	ES/K-12=(J x \$1,070) MS/K-8=(J x \$1,030) HS=(J x \$1,090)	(K - G)
0031	EDWINS ELEMENTARY	680.00	475.00	205.00	\$ 219,350	419.38	260.62	\$ 278,863	\$ 59,513	422.43	257.57	\$ 275,600	\$ (3,263)
0041	BAKER SCHOOL	1,430.00	1,298.00	132.00	141,240	1,325.17	104.83	112,168	(29,072)	1,321.31	108.69	116,298	4,130
0051	BOB SIKES ELEMENTARY	680.00	708.00	-	-	794.57	-	-	-	804.99	-	-	-
0082	MEIGS MIDDLE	1,090.00	530.00	560.00	576,800	533.42	556.58	573,277	(3,523)	527.46	562.54	579,416	6,139
0092	SHOAL RIVER MIDDLE	1,090.00	872.00	218.00	224,540	868.02	221.98	228,639	4,099	870.97	219.03	225,601	(3,038)
0111	W E COMBS	N/A	N/A	N/A	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)	918.05	171.95	177,109	(6,303)
0131	DESTIN ELEMENTARY	680.00	868.00	-	-	886.05	-	-	-	888.73	-	-	-
0151	EDGE ELEMENTARY	680.00	518.60	161.40	172,698	534.38	145.62	155,813	(16,885)	534.02	145.98	156,199	386
0161	EGLIN ELEMENTARY	680.00	386.00	294.00	314,580	443.83	236.17	252,702	(61,878)	450.03	229.97	246,068	(6,634)
0201	LAUREL HILL SCHOOL	830.00	422.00	408.00	436,560	429.13	400.87	428,931	(7,629)	421.22	408.78	437,395	8,464
0211	NICEVILLE HIGH	1,860.00	1,828.40	31.60	34,444	1,824.57	35.43	38,619	4,175	1,825.52	34.48	37,583	(1,036)
0222	NORTHWOOD ELEMENTARY	680.00	683.00	-	-	702.92	-	-	-	708.56	-	-	-
0241	SILVER SANDS	N/A	140.00	N/A	N/A	147.24	N/A	N/A	N/A	145.16	N/A	N/A	N/A
0251	RIVERSIDE ELEMENTARY	680.00	721.00	-	-	845.91	-	-	-	861.00	-	-	-
0271	PRYOR MIDDLE	1,090.00	569.00	521.00	536,630	579.22	510.78	526,103	(10,527)	572.36	517.64	533,169	7,066
0281	WRIGHT ELEMENTARY	680.00	572.00	108.00	115,560	599.03	80.97	86,638	(28,922)	608.20	71.80	76,826	(9,812)
0431	SHALIMAR ELEMENTARY	680.00	567.00	113.00	120,910	570.23	109.77	117,454	(3,456)	566.64	113.36	121,295	3,841
0541	ELLIOTT PT. ELEMENTARY	680.00	606.00	74.00	79,180	629.76	50.24	53,757	(25,423)	626.02	53.98	57,759	4,002
0561	MARY ESTHER ELEMENTARY	680.00	548.00	132.00	141,240	594.79	85.21	91,175	(50,065)	584.29	95.71	102,410	11,235
0571	PLEW ELEMENTARY	680.00	638.00	42.00	44,940	690.71	-	-	(44,940)	692.83	-	-	-
0581	CHOCTAW HIGH	1,860.00	1,577.00	283.00	308,470	1,639.78	220.22	240,040	(68,430)	1,635.18	224.82	245,054	5,014
0601	CRESTVIEW HIGH & NORTH HIGH SCHOOL	1,860.00	1,820.00	90.00	98,100	1,822.53	72.17	78,665	(19,435)	1,804.27	55.73	60,746	(17,919)
0621	KENWOOD ELEMENTARY	680.00	580.00	100.00	107,000	612.49	67.51	72,236	(34,764)	605.30	74.70	79,929	7,693
0631	FLOROSA ELEMENTARY	680.00	509.00	171.00	182,970	546.28	133.72	143,080	(39,890)	541.67	138.33	148,013	4,933
0641	FT WALTON BEACH HIGH	1,860.00	1,707.00	153.00	166,770	1,686.85	173.15	188,734	21,964	1,676.20	183.80	200,342	11,608
0651	BRUNER MIDDLE	1,090.00	743.00	347.00	357,410	825.91	264.09	272,013	(85,397)	822.91	267.09	275,103	3,090
0671	LEWIS K-8	1,090.00	639.00	451.00	464,530	617.54	472.46	486,634	22,104	620.12	469.88	483,976	(2,658)
0681	LONGWOOD ELEMENTARY	680.00	520.00	160.00	171,200	553.71	126.29	135,130	(36,070)	561.90	118.10	126,367	(8,763)
0701	CHOICE HIGH & NEW HIGH SCHOOL SOUTH	N/A	362.86	N/A	N/A	370.02	N/A	N/A	N/A	363.07	N/A	N/A	N/A
0731	WALKER ELEMENTARY	680.00	718.00	-	-	698.81	-	-	-	703.69	-	-	-
0741	BLUEWATER ELEMENTARY	680.00	802.00	-	-	813.72	-	-	-	805.12	-	-	-
0751	ANTIOCH ELEMENTARY	680.00	832.00	-	-	782.97	-	-	-	783.58	-	-	-
0761	DAVIDSON MIDDLE	1,090.00	906.12	183.88	189,396	894.71	195.29	201,149	11,753	886.89	203.11	209,203	8,054
0771	DESTIN MIDDLE	1,090.00	614.00	476.00	490,280	607.31	482.69	497,171	6,891	605.94	484.06	498,582	1,411
0801	RICHBURG SCHOOL	N/A	49.00	N/A	N/A	48.74	N/A	N/A	N/A	48.12	N/A	N/A	N/A
DISTRICT SCHOOLS			26,170.98	5,662.88	5,950,238	26,851.63	5,184.73	5,442,403	(507,835)	26,813.75	5,211.10	5,470,043	27,640



SCHOOL DISTRICT OF OKALOOSA COUNTY  
CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON FEBRUARY FTE SURVEY  
FISCAL YEAR 2011-2012  
APRIL 5, 2012

**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				I J K L Final Adjustment - February 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	Mid-Year Increase/ (Decrease) Equalization Calculation	Estimated Actual UFTE Per February Survey	UFTE Less Than Breakeven	Final Revised Equalization Allocation	Final Increase/ (Decrease) Equalization
			(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)		(A - I)	ES/K-12=(J x \$1,070) MS/K-8=(J x \$1,030) HS=(J x \$1.090)	(K - G)
<b>OTHER REGULAR DISTRICT OPERATED PROGRAMS</b>													
0811	SOUTHSIDE PRE-K	N/A	50.00	N/A	N/A	69.09	N/A	N/A	N/A	81.21	N/A	N/A	N/A
9818	NORTHWEST FLORIDA BALLET	N/A	140.00	N/A	N/A	141.40	N/A	N/A	N/A	140.60	N/A	N/A	N/A
9819	ADJUDICATED YOUTH FACILITY	N/A	21.00	N/A	N/A	17.84	N/A	N/A	N/A	17.50	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	11.22	N/A	N/A	N/A
<b>DISTRICT OPERATED REGULAR PROGRAMS</b>			<b>231.00</b>	<b>-</b>	<b>-</b>	<b>242.18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250.53</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS</b>													
9810	GULF COAST YOUTH ACADEMY	N/A	80.13	N/A	N/A	120.06	N/A	N/A	N/A	108.24	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	58.82	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	122.17	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	20.65	N/A	N/A	N/A
9814	ADOLESCENT SUBSTANCE ABUSE	N/A	44.19	N/A	N/A	53.86	N/A	N/A	N/A	54.67	N/A	N/A	N/A
9817	MILTON GIRLS JUVENILE RESIDENTIAL	N/A	69.65	N/A	N/A	69.15	N/A	N/A	N/A	74.50	N/A	N/A	N/A
<b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b>			<b>389.78</b>	<b>-</b>	<b>-</b>	<b>443.25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>439.05</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS</b>			<b>26,791.76</b>	<b>5,662.88</b>	<b>\$ 5,950,238</b>	<b>27,537.06</b>	<b>5,184.73</b>	<b>\$ 5,442,403</b>	<b>\$ (507,835)</b>	<b>27,503.33</b>	<b>5,211.10</b>	<b>\$ 5,470,043</b>	<b>\$ 27,640</b>

**Note:**

1. North High School (Center 0609) was consolidated with Crestview High School (Center 0601), and The New High School - South (Center 0709) was consolidated with CHOICE High School & Technical Center (Center 0701).  
The original and mid-year "UFTE Less Than Breakeven" for Crestview High School listed above are the figures before North High School was added. North High School has been taken into account for the final adjustment.