




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

FINANCE TAM: 2013-020
CONTACT: Julie Perry, Director
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: All School Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: December 20, 2012
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 2012 Survey. As a result, Finance has recalculated each school's estimated actual UFTE and WFTE based on the October 2012 actual FTE *PLUS* the estimated February 2013 FTE using DOE's February FTE factors. 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 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 (\$3,582.98), Final Conference District Cost Differential (0.9763), 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 a range of \$1,110 to \$1,180 per ‘UFTE Less Than Breakeven’ (Column F), depending on the school level.
- 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 2012 Enrollment' under 'Fiscal Year 2012-2013/Supplemental Budget Information.'

The District will make another adjustment after it receives the 4th FEFP Calculation in April 2013. This adjustment will reflect the actual February 2013 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 2012-2013
DECEMBER 20, 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 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	452.89	465.16	(12.27)	\$ -	\$ -	\$ (14,368)	\$ 17,098	\$ 2,730	
0041	BAKER SCHOOL	1,409.88	1,388.95	20.93	33,679	-	-	-	33,679	
0051	BOB SIKES ELEMENTARY	886.11	865.80	20.31	32,681	-	-	-	32,681	
0082	MEIGS MIDDLE	531.11	534.39	(3.28)	-	-	-	144	144	
0092	SHOAL RIVER MIDDLE	853.97	885.02	(31.05)	-	-	(52,135)	31,435	(20,700)	
0121	RUCKEL MIDDLE	981.29	932.05	49.24	79,233	(48,829)	-	-	30,404	
0131	DESTIN ELEMENTARY	923.83	975.43	(51.60)	-	-	(113,387)	-	(113,387)	
0151	EDGE ELEMENTARY	604.67	597.79	6.88	11,071	(19,965)	-	-	(8,894)	
0161	EGLIN ELEMENTARY	526.82	525.70	1.12	1,803	-	-	566	2,369	
0201	LAUREL HILL SCHOOL	436.66	448.18	(11.52)	-	-	(12,872)	11,700	(1,172)	
0211	NICEVILLE HIGH	1,873.34	1,853.02	20.32	32,698	-	-	-	32,698	
0222	NORTHWOOD ELEMENTARY	766.15	813.67	(47.52)	-	-	(108,992)	-	(108,992)	
0241	SILVER SANDS	561.26	558.72	2.54	4,087	-	-	N/A	4,087	
0251	RIVERSIDE ELEMENTARY	1,021.12	976.22	44.90	72,249	-	-	-	72,249	
0271	PRYOR MIDDLE	628.00	584.51	43.49	69,981	(47,552)	-	-	22,429	
0281	WRIGHT ELEMENTARY	698.95	632.40	66.55	107,086	(56,640)	-	-	50,446	
0431	SHALIMAR ELEMENTARY	643.57	613.20	30.37	48,869	(29,111)	-	-	19,758	
0541	ELLIOTT PT. ELEMENTARY	652.19	695.56	(43.37)	-	-	(102,014)	38,952	(63,062)	
0561	MARY ESTHER ELEMENTARY	657.36	668.61	(11.25)	-	-	(100)	10,396	10,296	
0571	PLEW ELEMENTARY	772.29	717.34	54.95	88,421	-	-	-	88,421	
0581	CHOCTAWHATCHEE HIGH	1,622.41	1,698.11	(75.70)	-	-	(151,921)	89,435	(62,486)	
0601	CRESTVIEW HIGH	1,891.44	1,812.94	78.50	126,315	(28,665)	-	-	97,650	
0621	KENWOOD ELEMENTARY	665.44	678.12	(12.68)	-	-	(4,189)	142	(4,047)	
0631	FLOROSA ELEMENTARY	567.89	580.05	(12.16)	-	-	(7,810)	9,145	1,335	
0641	FT. WALTON BEACH HIGH	1,705.37	1,691.55	13.82	22,238	(14,332)	-	-	7,906	
0651	BRUNER MIDDLE	814.59	806.86	7.73	12,439	(10,145)	-	-	2,294	
0671	LEWIS K-8	654.54	648.71	5.83	9,381	(11,708)	-	-	(2,327)	
0681	LONGWOOD ELEMENTARY	658.45	590.82	67.63	108,824	(67,331)	-	-	41,493	
0701	CHOICE HIGH & VOCATIONAL CENTER	343.94	436.21	(92.27)	-	-	(273,390)	N/A	(273,390)	

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 2012-2013
DECEMBER 20, 2012

Exhibit A

Cost Center Number	School/Center Name				SCHOOLS WITH INCREASES IN WFTE		SCHOOLS WITH DECREASES IN WFTE		Mid-Year Effective Increase/ (Decrease) Due to Recalculation
		A	B	C	D	E	F	G	
		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)	
(A - B)									
0731	WALKER ELEMENTARY	774.49	754.01	20.48	32,955	-	-	-	32,955
0741	BLUEWATER ELEMENTARY	898.61	839.23	59.38	95,549	-	-	-	95,549
0751	ANTIOCH ELEMENTARY	905.73	849.96	55.77	89,740	-	-	-	89,740
0761	DAVIDSON MIDDLE	885.74	915.63	(29.89)	-	-	(46,748)	28,372	(18,376)
0771	DESTIN MIDDLE	604.35	608.00	(3.65)	-	-	-	5,361	5,361
0801	RICHBOURG SCHOOL	215.28	189.46	25.82	41,547	-	-	N/A	41,547
	DISTRICT SCHOOLS	29,089.73	28,831.38	258.35	1,120,846	(334,278)	(887,926)	242,746	141,388
OTHER REGULAR DISTRICT OPERATED PROGRAMS									
0721	OKALOOSA STEMM ACADEMY	85.71	88.00	(2.29)	-	-	(2,618)	-	(2,618)
0811	SOUTHSIDE PRE-K	104.32	85.16	19.16	30,831	-	-	-	30,831
9818	NORTHWEST FLORIDA BALLET	144.70	146.64	(1.94)	-	-	-	-	-
9819	ADJUDICATED YOUTH FACILITY	29.13	16.32	12.81	20,613	-	-	-	20,613
	DISTRICT OPERATED REGULAR PROGRAMS	363.86	336.12	27.74	51,444	-	(2,618)	-	48,826
SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS									
9810	GULF COAST YOUTH ACADEMY	73.68	126.58	(52.90)	-	-	(163,409)	-	(163,409)
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	56.76	66.00	(9.24)	-	-	(26,172)	-	(26,172)
9812	OKALOOSA YOUTH ACADEMY	88.35	119.13	(30.78)	-	-	(92,623)	-	(92,623)
9813	OKALOOSA REGIONAL DETENTION CENTER	25.82	12.16	13.66	21,981	-	-	-	21,981
9814	ADOLESCENT SUBSTANCE ABUSE	52.56	54.83	(2.27)	-	-	(4,345)	-	(4,345)
9817	MILTON GIRLS JUVENILE RESIDENTIAL	74.87	67.85	7.02	11,296	-	-	-	11,296
	TOTAL - DISTRICT OPERATED DJJ PROGRAM	372.04	446.55	(74.51)	33,277	-	(286,549)	-	(253,273)
TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS		29,825.63	29,614.05	211.58	\$ 1,205,566	\$ (334,278)	\$ (1,177,093)	\$ 242,746	\$ (63,059)

SCHOOL DISTRICT OF OKALOOSA COUNTY
FEFP BASE FUNDING - OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2012-2013
DECEMBER 20, 2012

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 12/6/12	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 12/6/12

(C x BSA x DCD x 92%)

(D x 50%)

(D x 100%)

(F - G)

DISTRICT SCHOOLS

0031	EDWINS ELEMENTARY	452.89	465.16	(12.27)	\$ (39,487)	\$ -	\$ (39,487)	\$ (25,119)	\$ (14,368)	\$ (14,368)	\$ -
0041	BAKER SCHOOL	1,409.88	1,388.95	20.93	67,357	33,679	-	-	-	-	-
0051	BOB SIKES ELEMENTARY	886.11	865.80	20.31	65,362	32,681	-	-	-	-	-
0082	MEIGS MIDDLE	531.11	534.39	(3.28)	(10,556)	-	(10,556)	(10,556)	-	-	-
0092	SHOAL RIVER MIDDLE	853.97	885.02	(31.05)	(99,926)	-	(99,926)	(47,791)	(52,135)	(52,135)	-
0121	RUCKEL MIDDLE	981.29	932.05	49.24	158,465	79,233	-	-	-	-	-
0131	DESTIN ELEMENTARY	923.83	975.43	(51.60)	(166,060)	-	(166,060)	(52,673)	(113,387)	(113,387)	-
0151	EDGE ELEMENTARY	604.67	597.79	6.88	22,142	11,071	-	-	-	-	-
0161	EGLIN ELEMENTARY	526.82	525.70	1.12	3,605	1,803	-	-	-	-	-
0201	LAUREL HILL SCHOOL	436.66	448.18	(11.52)	(37,074)	-	(37,074)	(24,202)	(12,872)	(12,872)	-
0211	NICEVILLE HIGH	1,873.34	1,853.02	20.32	65,395	32,698	-	-	-	-	-
0222	NORTHWOOD ELEMENTARY	766.15	813.67	(47.52)	(152,930)	-	(152,930)	(43,938)	(108,992)	(101,742)	(7,250)
0241	SILVER SANDS	561.26	558.72	2.54	8,174	4,087	-	-	-	-	-
0251	RIVERSIDE ELEMENTARY	1,021.12	976.22	44.90	144,498	72,249	-	-	-	-	-
0271	PRYOR MIDDLE	628.00	584.51	43.49	139,961	69,981	-	-	-	-	-
0281	WRIGHT ELEMENTARY	698.95	632.40	66.55	214,172	107,086	-	-	-	-	-
0431	SHALIMAR ELEMENTARY	643.57	613.20	30.37	97,737	48,869	-	-	-	-	-
0541	ELLIOTT PT. ELEMENTARY	652.19	695.56	(43.37)	(139,574)	-	(139,574)	(37,560)	(102,014)	(102,014)	-
0561	MARY ESTHER ELEMENTARY	657.36	668.61	(11.25)	(36,205)	-	(36,205)	(36,105)	(100)	(100)	-
0571	PLEW ELEMENTARY	772.29	717.34	54.95	176,841	88,421	-	-	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,622.41	1,698.11	(75.70)	(243,619)	-	(243,619)	(91,698)	(151,921)	(123,979)	(27,942)
0601	CRESTVIEW HIGH	1,891.44	1,812.94	78.50	252,630	126,315	-	-	-	-	-
0621	KENWOOD ELEMENTARY	665.44	678.12	(12.68)	(40,807)	-	(40,807)	(36,618)	(4,189)	(4,189)	-
0631	FLOROSA ELEMENTARY	567.89	580.05	(12.16)	(39,133)	-	(39,133)	(31,323)	(7,810)	(7,810)	-
0641	FT. WALTON BEACH HIGH	1,705.37	1,691.55	13.82	44,476	22,238	-	-	-	-	-
0651	BRUNER MIDDLE	814.59	806.86	7.73	24,877	12,439	-	-	-	-	-
0671	LEWIS K-8	654.54	648.71	5.83	18,762	9,381	-	-	-	-	-
0681	LONGWOOD ELEMENTARY	658.45	590.82	67.63	217,648	108,824	-	-	-	-	-
0701	CHOICE HIGH & VOCATIONAL CENTER	343.94	436.21	(92.27)	(296,945)	-	(296,945)	(23,555)	(273,390)	(74,480)	(198,910)
0731	WALKER ELEMENTARY	774.49	754.01	20.48	65,909	32,955	-	-	-	-	-
0741	BLUEWATER ELEMENTARY	898.61	839.23	59.38	191,098	95,549	-	-	-	-	-
0751	ANTIOCH ELEMENTARY	905.73	849.96	55.77	179,480	89,740	-	-	-	-	-

SCHOOL DISTRICT OF OKALOOSA COUNTY
FEFP BASE FUNDING - OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2012-2013
DECEMBER 20, 2012

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 12/6/12	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 12/6/12
					(C x BSA x DCD x 92%)	(D x 50%)	(D x 100%)		(F - G)		
0761	DAVIDSON MIDDLE	885.74	915.63	(29.89)	(96,192)	-	(96,192)	(49,444)	(46,748)	(46,748)	-
0771	DESTIN MIDDLE	604.35	608.00	(3.65)	(11,747)	-	(11,747)	(11,747)	-	-	-
0801	RICHBOURG SCHOOL	215.28	189.46	25.82	83,094	41,547	-	-	-	-	-
	DISTRICT SCHOOLS	29,089.73	28,831.38	258.35	831,428	1,120,846	(1,410,255)	(522,329)	(887,926)	(653,823)	(234,103)

OTHER REGULAR DISTRICT OPERATED PROGRAMS

0721	OKALOOSA STEM ACADEMY	85.71	88.00	(2.29)	(7,370)	-	(7,370)	(4,752)	(2,618)	-	(2,618)
0811	SOUTHSIDE PRE-K D	104.32	85.16	19.16	61,661	30,831	-	-	-	-	-
9818	NORTHWEST FLORIDA BALLET	144.70	146.64	(1.94)	(6,447)	-	(6,447)	(6,447)	-	-	-
9819	ADJUDICATED YOUTH FACILITY	29.13	16.32	12.81	41,225	20,613	-	-	-	-	-
	DISTRICT OPERATED REGULAR PROGRAMS	363.86	336.12	27.74	89,069	51,444	(13,817)	(11,199)	(2,618)	-	(2,618)

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	73.68	126.58	(52.90)	(170,244)	-	(170,244)	(6,835)	(163,409)	(136,613)	(26,796)
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	56.76	66.00	(9.24)	(29,736)	-	(29,736)	(3,564)	(26,172)	(7,639)	(18,533)
9812	OKALOOSA YOUTH ACADEMY	88.35	119.13	(30.78)	(99,056)	-	(99,056)	(6,433)	(92,623)	(15,047)	(77,576)
9813	OKALOOSA REGIONAL DETENTION CENTER	25.82	12.16	13.66	43,961	21,981	-	-	-	-	-
9814	ADOLESCENT SUBSTANCE ABUSE	52.56	54.83	(2.27)	(7,306)	-	(7,306)	(2,961)	(4,345)	(4,345)	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL	74.87	67.85	7.02	22,592	11,296	-	-	-	-	-
	TOTAL - DISTRICT OPERATED DJJ PROGRAM	372.04	446.55	(74.51)	(239,789)	33,277	(306,342)	(19,793)	(286,549)	(163,645)	(122,904)

TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS	29,825.63	29,614.05	211.58	\$ 680,708	\$ 1,205,566	\$ (1,730,414)	\$ (553,321)	\$ (1,177,093)	\$ (817,468)	\$ (359,625)
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Notes:

1. Final Conference: BSA - \$3,582.98; DCD - 0.9763
2. FTE information provided by Information Systems on November 28, 2012.
3. WFTE calculated using February 2013 factors.
4. Northwest Florida Ballet Academie receives 95% of its FEFP Funding.

SCHOOL DISTRICT OF OKALOOSA COUNTY
CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON OCTOBER FTE SURVEY
FISCAL YEAR 2012-2013
DECEMBER 20, 2012

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=(C x \$1,180) M=(C x \$1,110) HS/K-12=(C x \$1,170) K-8=(C x \$1.140)			(E - A)			ES=(C x \$1,180) M=(C x \$1,110) HS/K-12=(C x \$1,170) K-8=(C x \$1.140)			(G - D)					
DISTRICT SCHOOLS																				
0031	EDWINS ELEMENTARY	625.00	426.00	199.00	\$ 234,820	411.51	213.49	\$ 251,918	\$ 17,098											
0041	BAKER SCHOOL	1,275.00	1,327.00	-	-	1,345.22	-	-	-											
0051	BOB SIKES ELEMENTARY	625.00	802.00	-	-	816.14	-	-	-											
0082	MEIGS MIDDLE	1,000.00	528.00	472.00	523,920	527.87	472.13	524,064	144											
0092	SHOAL RIVER MIDDLE	1,000.00	882.00	118.00	130,980	853.68	146.32	162,415	31,435											
0121	RUCKEL MIDDLE	1,000.00	927.00	73.00	81,030	970.99	29.01	32,201	(48,829)											
0131	DESTIN ELEMENTARY	625.00	895.00	-	-	842.56	-	-	-											
0151	EDGE ELEMENTARY	625.00	542.57	82.43	97,267	559.49	65.51	77,302	(19,965)											
0161	EGLIN ELEMENTARY	625.00	477.00	148.00	174,640	476.52	148.48	175,206	566											
0201	LAUREL HILL SCHOOL	700.00	430.00	270.00	315,900	420.00	280.00	327,600	11,700											
0211	NICEVILLE HIGH	1,800.00	1,820.00	-	-	1,834.08	-	-	-											
0222	NORTHWOOD ELEMENTARY	625.00	727.00	-	-	683.19	-	-	-											
0241	SILVER SANDS	N/A	140.00	N/A	N/A	141.25	N/A	N/A	N/A											
0251	RIVERSIDE ELEMENTARY	625.00	904.00	-	-	942.33	-	-	-											
0271	PRYOR MIDDLE	1,000.00	582.00	418.00	463,980	624.84	375.16	416,428	(47,552)											
0281	WRIGHT ELEMENTARY	625.00	577.00	48.00	56,640	639.90	-	-	(56,640)											
0431	SHALIMAR ELEMENTARY	625.00	567.00	58.00	68,440	591.67	33.33	39,329	(29,111)											
0541	ELLIOTT PT. ELEMENTARY	625.00	633.00	-	-	591.99	33.01	38,952	38,952											
0561	MARY ESTHER ELEMENTARY	625.00	613.00	12.00	14,160	604.19	20.81	24,556	10,396											
0571	PLEW ELEMENTARY	625.00	667.00	-	-	712.16	-	-	-											
0581	CHOCTAW HIGH	1,800.00	1,656.00	144.00	168,480	1,579.56	220.44	257,915	89,435											
0601	CRESTVIEW HIGH	1,800.00	1,775.50	24.50	28,665	1,853.25	-	-	(28,665)											
0621	KENWOOD ELEMENTARY	625.00	612.00	13.00	15,340	611.88	13.12	15,482	142											
0631	FLOROSA ELEMENTARY	625.00	528.00	97.00	114,460	520.25	104.75	123,605	9,145											
0641	FT WALTON BEACH HIGH	1,800.00	1,659.00	141.00	164,970	1,671.25	128.75	150,638	(14,332)											
0651	BRUNER MIDDLE	1,000.00	801.00	199.00	220,890	810.14	189.86	210,745	(10,145)											
0671	LEWIS K-8	1,000.00	611.00	389.00	443,460	621.27	378.73	431,752	(11,708)											
0681	LONGWOOD ELEMENTARY	625.00	540.00	85.00	100,300	597.06	27.94	32,969	(67,331)											
0701	CHOICE HIGH & VOCATIONAL CENTER	N/A	432.00	N/A	N/A	337.98	N/A	N/A	N/A											
0731	WALKER ELEMENTARY	625.00	696.00	-	-	712.17	-	-	-											

SCHOOL DISTRICT OF OKALOOSA COUNTY
CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON OCTOBER FTE SURVEY
FISCAL YEAR 2012-2013
DECEMBER 20, 2012

Exhibit C

A			B			C			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=(C x \$1,180) M=(C x \$1,110) HS/K-12=(C x \$1,170) K-8=(C x \$1.140)			(E - A)			ES=(C x \$1,180) M=(C x \$1,110) HS/K-12=(C x \$1,170) K-8=(C x \$1.140)			(G - D)								
DISTRICT SCHOOLS																							
0741	BLUEWATER ELEMENTARY	625.00	780.00	-	-	828.15	-	-	-	-													
0751	ANTIOCH ELEMENTARY	625.00	786.00	-	-	833.86	-	-	-	-													
0761	DAVIDSON MIDDLE	1,000.00	901.00	99.00	109,890	875.44	124.56	138,262	28,372														
0771	DESTIN MIDDLE	1,000.00	608.00	392.00	435,120	603.17	396.83	440,481	5,361														
0801	RICHBOURG SCHOOL	N/A	46.00	N/A	N/A	55.14	N/A	N/A	N/A														
TOTAL - DISTRICT SCHOOLS			26,898.07	3,481.93	\$ 3,963,352	27,100.15	3,402.23	\$ 3,871,820	\$ (91,532)														
DISTRICT OPERATED REGULAR PROGRAMS																							
0721	OKALOOSA STEMM ACADEMY	N/A	88.00	N/A	N/A	85.71	N/A	N/A	N/A														
0811	SOUTHSIDE PRE-K	N/A	73.00	N/A	N/A	89.07	N/A	N/A	N/A														
9818	NWFL BALLET	N/A	141.40	N/A	N/A	139.32	N/A	N/A	N/A														
9819	TEACHING ADJUDICATED YOUTH	N/A	16.00	N/A	N/A	28.57	N/A	N/A	N/A														
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS			318.40	-	\$ -	342.67	-	\$ -	\$ -														
DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS																							
9810	GULF COAST YOUTH ACADEMY	N/A	125.00	N/A	N/A	72.92	N/A	N/A	N/A														
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	N/A	65.00	N/A	N/A	56.16	N/A	N/A	N/A														
9812	OKALOOSA YOUTH ACADEMY	N/A	118.00	N/A	N/A	87.39	N/A	N/A	N/A														
9813	OKALOOSA REGIONAL DETENTION CENTER	N/A	12.00	N/A	N/A	25.52	N/A	N/A	N/A														
9814	ADOLESCENT SUBSTANCE ABUSE PROGRAM	N/A	54.00	N/A	N/A	51.95	N/A	N/A	N/A														
9817	MILTON GIRLS JUVENILE RESIDENTIAL FAC	N/A	67.00	N/A	N/A	73.86	N/A	N/A	N/A														
TOTAL - DISTRICT OPERATED DJJ PROGRAMS			441.00	-	\$ -	367.80	-	\$ -	\$ -														
TOTAL - DISTRICT SCHOOLS, REGULAR PROGRAMS, & DJJ PROGRAMS			27,657.47	3,481.93	\$ 3,963,352	27,810.62	3,402.23	\$ 3,871,820	\$ (91,532)														