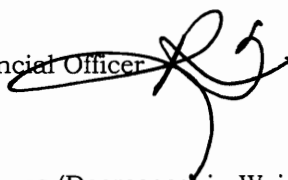




**SCHOOL DISTRICT OF OKALOOSA COUNTY  
TECHNICAL ASSISTANCE MEMORANDUM  
FINANCE**

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FINANCE TAM: 2013-030  
CONTACT: Julie Perry, Director  
Budgeting & Financial Services  
TELEPHONE: 833-5850

TO: All Principals  
FROM: Rita R. Scallan, Chief Financial Officer   
DATE: March 21, 2013  
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 2013 Survey. As a result, Finance has recalculated each school's estimated actual UFTE and WFTE based on the October 2012 actual FTE *PLUS* the February 2013 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 (\$3,582.98), Final Conference District Cost Differential (0.9763), 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 2013-020 – 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 2013 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 \$1,110 TO \$1,180 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  
School Bookkeepers

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 2012-2013**  
**MARCH 21, 2013**

Exhibit A

Cost Center Number	School/Center Name	A B C			D E		F G		H
		Estimated Actual Total WFFE Based On February Survey	Adjusted Projected WFFE Per School Budget Manual	Increase/ (Decrease) in WFFE	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)	

(A - B)

**DISTRICT SCHOOLS**

0031	EDWINS ELEMENTARY	449.06	465.16	(16.10)	\$ -	\$ -	\$ (12,326)	\$ 4,236	\$ (8,090)
0041	BAKER SCHOOL	1,414.10	1,388.95	25.15	47,259	-	-	-	47,259
0051	BOB SIKES ELEMENTARY	904.22	865.80	38.42	90,963	-	-	-	90,963
0082	MEIGS MIDDLE	531.70	534.39	(2.69)	1,899	1,121	-	-	3,020
0092	SHOAL RIVER MIDDLE	863.96	885.02	(21.06)	32,151	(11,011)	-	-	21,140
0121	RUCKEL MIDDLE	978.36	932.05	46.31	69,802	3,286	-	-	73,088
0131	DESTIN ELEMENTARY	929.00	975.43	(46.43)	16,638	-	-	-	16,638
0151	EDGE ELEMENTARY	607.74	597.79	9.95	20,951	(3,174)	-	-	17,777
0161	EGLIN ELEMENTARY	531.75	525.70	6.05	17,667	(5,947)	-	-	11,720
0201	LAUREL HILL SCHOOL	436.62	448.18	(11.56)	-	-	(129)	(12)	(141)
0211	NICEVILLE HIGH	1,893.42	1,853.02	40.40	97,318	-	-	-	97,318
0222	NORTHWOOD ELEMENTARY	772.73	813.67	(40.94)	21,176	-	-	-	21,176
0241	SILVER SANDS	548.05	558.72	(10.67)	-	-	(12,341)	N/A	(12,341)
0251	RIVERSIDE ELEMENTARY	1,023.23	976.22	47.01	79,039	-	-	-	79,039
0271	PRYOR MIDDLE	617.82	584.51	33.31	37,217	11,644	-	-	48,861
0281	WRIGHT ELEMENTARY	695.73	632.40	63.33	96,723	-	-	-	96,723
0431	SHALIMAR ELEMENTARY	644.22	613.20	31.02	50,960	(590)	-	-	50,370
0541	ELLIOTT PT. ELEMENTARY	644.87	695.56	(50.69)	-	-	(23,558)	7,705	(15,853)
0561	MARY ESTHER ELEMENTARY	658.78	668.61	(9.83)	4,570	(1,416)	-	-	3,154
0571	PLEW ELEMENTARY	772.90	717.34	55.56	90,383	-	-	-	90,383
0581	CHOCTAWHATCHEE HIGH	1,628.12	1,698.11	(69.99)	18,376	(4,434)	-	-	13,942
0601	CRESTVIEW HIGH	1,877.31	1,812.94	64.37	80,841	-	-	-	80,841
0621	KENWOOD ELEMENTARY	663.58	678.12	(14.54)	-	-	(5,986)	436	(5,550)
0631	FLOROSA ELEMENTARY	577.77	580.05	(2.28)	31,795	(6,986)	-	-	24,809
0641	FT. WALTON BEACH HIGH	1,719.35	1,691.55	27.80	67,228	(13,420)	-	-	53,808
0651	BRUNER MIDDLE	814.30	806.86	7.44	11,505	444	-	-	11,949
0671	LEWIS K-8	655.74	648.71	7.03	13,243	832	-	-	14,075
0681	LONGWOOD ELEMENTARY	658.10	590.82	67.28	107,698	(2,950)	-	-	104,748
0701	CHOICE HIGH & VOCATIONAL CENTER	345.58	436.21	(90.63)	5,278	N/A	-	-	5,278
0731	WALKER ELEMENTARY	771.00	754.01	16.99	21,722	-	-	-	21,722
0741	BLUEWATER ELEMENTARY	907.15	839.23	67.92	123,032	-	-	-	123,032
0751	ANTIOCH ELEMENTARY	920.90	849.96	70.94	138,561	-	-	-	138,561
0761	DAVIDSON MIDDLE	883.36	915.63	(32.27)	-	-	(7,660)	2,941	(4,719)
0771	DESTIN MIDDLE	601.44	608.00	(6.56)	-	-	-	3,253	3,253
0801	RICHBURG SCHOOL	209.11	189.46	19.65	21,691	N/A	-	-	21,691
<b>DISTRICT SCHOOLS</b>		<b>29,151.07</b>	<b>28,831.38</b>	<b>319.69</b>	<b>1,415,686</b>	<b>(32,601)</b>	<b>(62,000)</b>	<b>18,559</b>	<b>1,339,644</b>

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 2012-2013  
MARCH 21, 2013

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	B	C	D	E	F	G	
		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)	
(A - B)									
<b>OTHER REGULAR DISTRICT OPERATED PROGRAMS</b>									
0721	OKALOOSA STEMM ACADEMY	80.74	88.00	(7.26)	-	-	(15,994)	N/A	(15,994)
0811	SOUTHSIDE PRE-K	108.04	85.16	22.88	42,802	N/A	-	-	42,802
9818	NORTHWEST FLORIDA BALLET	145.19	146.64	(1.45)	1,629	-	-	-	1,629
9819	ADJUDICATED YOUTH FACILITY	24.97	16.32	8.65	7,224	-	-	-	7,224
<b>DISTRICT OPERATED REGULAR PROGRAMS</b>		<b>358.94</b>	<b>336.12</b>	<b>22.82</b>	<b>51,655</b>	<b>-</b>	<b>(15,994)</b>	<b>-</b>	<b>35,661</b>
<b>SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS</b>									
9810	GULF COAST YOUTH ACADEMY	90.01	126.58	(36.57)	52,554	-	-	-	52,554
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	56.38	66.00	(9.62)	-	-	(1,223)	N/A	(1,223)
9812	OKALOOSA YOUTH ACADEMY	86.08	119.13	(33.05)	-	-	(7,306)	N/A	(7,306)
9813	OKALOOSA REGIONAL DETENTION CENTER	23.49	12.16	11.33	14,481	-	-	-	14,481
9814	ADOLESCENT SUBSTANCE ABUSE	53.10	54.83	(1.73)	1,738	-	-	-	1,738
9817	MILTON GIRLS JUVENILE RESIDENTIAL	47.27	67.85	(20.58)	-	-	(77,527)	N/A	(77,527)
<b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b>		<b>356.33</b>	<b>446.55</b>	<b>(90.22)</b>	<b>68,773</b>	<b>-</b>	<b>(86,056)</b>	<b>-</b>	<b>(17,283)</b>
<b>TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS</b>		<b>29,866.34</b>	<b>29,614.05</b>	<b>252.29</b>	<b>\$ 1,536,114</b>	<b>\$ (32,601)</b>	<b>\$ (164,050)</b>	<b>\$ 18,559</b>	<b>\$ 1,358,022</b>

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**FEFP BASE FUNDING - FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE PER FEBRUARY FTE SURVEY**  
**FISCAL YEAR 2012-2013**  
**MARCH 21, 2013**

**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 03/19/13	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 03/19/13
					(C x BSA x DCD x 92%)	TAM 2013-020	(D - E)	(F x 100%)	(F x 100%)		(H - I)		
<b>DISTRICT SCHOOLS</b>													
0031	EDWINS ELEMENTARY	449.06	465.16	(16.10)	\$ (51,813)	\$ (39,487)	\$ (12,326)	\$ -	\$ (12,326)	\$ -	\$ (12,326)	\$ (12,326)	\$ -
0041	BAKER SCHOOL	1,414.10	1,388.95	25.15	80,938	33,679	47,259	47,259	-	-	-	-	-
0051	BOB SIKES ELEMENTARY	904.22	865.80	38.42	123,644	32,681	90,963	90,963	-	-	-	-	-
0082	MEIGS MIDDLE	531.70	534.39	(2.69)	(8,657)	(10,556)	1,899	1,899	-	-	-	-	-
0092	SHOAL RIVER MIDDLE	863.96	885.02	(21.06)	(67,775)	(99,926)	32,151	32,151	-	-	-	-	-
0121	RUCKEL MIDDLE	978.36	932.05	46.31	149,035	79,233	69,802	69,802	-	-	-	-	-
0131	DESTIN ELEMENTARY	929.00	975.43	(46.43)	(149,422)	(166,060)	16,638	16,638	-	-	-	-	-
0151	EDGE ELEMENTARY	607.74	597.79	9.95	32,022	11,071	20,951	20,951	-	-	-	-	-
0161	EGLIN ELEMENTARY	531.75	525.70	6.05	19,470	1,803	17,667	17,667	-	-	-	-	-
0201	LAUREL HILL SCHOOL	436.62	448.18	(11.56)	(37,203)	(37,074)	(129)	-	(129)	-	(129)	(129)	-
0211	NICEVILLE HIGH	1,893.42	1,853.02	40.40	130,016	32,698	97,318	97,318	-	-	-	-	-
0222	NORTHWOOD ELEMENTARY	772.73	813.67	(40.94)	(131,754)	(152,930)	21,176	21,176	-	-	-	-	-
0241	SILVER SANDS	548.05	558.72	(10.67)	(34,338)	4,087	(38,425)	-	(38,425)	(26,084)	(12,341)	(12,341)	-
0251	RIVERSIDE ELEMENTARY	1,023.23	976.22	47.01	151,288	72,249	79,039	79,039	-	-	-	-	-
0271	PRYOR MIDDLE	617.82	584.51	33.31	107,198	69,981	37,217	37,217	-	-	-	-	-
0281	WRIGHT ELEMENTARY	695.73	632.40	63.33	203,809	107,086	96,723	96,723	-	-	-	-	-
0431	SHALIMAR ELEMENTARY	644.22	613.20	31.02	99,829	48,869	50,960	50,960	-	-	-	-	-
0541	ELLIOTT PT. ELEMENTARY	644.87	695.56	(50.69)	(163,132)	(139,574)	(23,558)	-	(23,558)	-	(23,558)	(1,418)	(22,140)
0561	MARY ESTHER ELEMENTARY	658.78	668.61	(9.83)	(31,635)	(36,205)	4,570	4,570	-	-	-	-	-
0571	PLEW ELEMENTARY	772.90	717.34	55.56	178,804	88,421	90,383	90,383	-	-	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,628.12	1,698.11	(69.99)	(225,243)	(243,619)	18,376	18,376	-	-	-	-	-
0601	CRESTVIEW HIGH	1,877.31	1,812.94	64.37	207,156	126,315	80,841	80,841	-	-	-	-	-
0621	KENWOOD ELEMENTARY	663.58	678.12	(14.54)	(46,793)	(40,807)	(5,986)	-	(5,986)	-	(5,986)	(5,986)	-
0631	FLOROSA ELEMENTARY	577.77	580.05	(2.28)	(7,338)	(39,133)	31,795	31,795	-	-	-	-	-
0641	FT. WALTON BEACH HIGH	1,719.35	1,691.55	27.80	89,466	22,238	67,228	67,228	-	-	-	-	-
0651	BRUNER MIDDLE	814.30	806.86	7.44	23,944	12,439	11,505	11,505	-	-	-	-	-
0671	LEWIS K-8	655.74	648.71	7.03	22,624	9,381	13,243	13,243	-	-	-	-	-
0681	LONGWOOD ELEMENTARY	658.10	590.82	67.28	216,522	108,824	107,698	107,698	-	-	-	-	-
0701	CHOICE HIGH & VOCATIONAL CENTER	345.58	436.21	(90.63)	(291,667)	(296,945)	5,278	5,278	-	-	-	-	-
0731	WALKER ELEMENTARY	771.00	754.01	16.99	54,677	32,955	21,722	21,722	-	-	-	-	-
0741	BLUEWATER ELEMENTARY	907.15	839.23	67.92	218,581	95,549	123,032	123,032	-	-	-	-	-
0751	ANTIOCH ELEMENTARY	920.90	849.96	70.94	228,301	89,740	138,561	138,561	-	-	-	-	-
0761	DAVIDSON MIDDLE	883.36	915.63	(32.27)	(103,852)	(96,192)	(7,660)	-	(7,660)	-	(7,660)	(7,660)	-
0771	DESTIN MIDDLE	601.44	608.00	(6.56)	(21,111)	(11,747)	(9,364)	-	(9,364)	(9,364)	-	-	-
0801	RICHBOURG SCHOOL	209.11	189.46	19.65	63,238	41,547	21,691	21,691	-	-	-	-	-
	<b>DISTRICT SCHOOLS</b>	<b>29,151.07</b>	<b>28,831.38</b>	<b>319.69</b>	<b>1,028,829</b>	<b>(289,409)</b>	<b>1,318,238</b>	<b>1,415,686</b>	<b>(97,448)</b>	<b>(35,448)</b>	<b>(62,000)</b>	<b>(39,860)</b>	<b>(22,140)</b>

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**FEFP BASE FUNDING - FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE PER FEBRUARY FTE SURVEY**  
**FISCAL YEAR 2012-2013**  
**MARCH 21, 2013**

**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 03/19/13	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 03/19/13	
		(C x BSA x DCD x 92%)			TAM 2013-020		(D - E)		(F x 100%)		(F x 100%)		(H - I)	
<b>OTHER REGULAR DISTRICT OPERATED PROGRAMS</b>														
0721	OKALOOSA STEM ACADEMY	80.74	88.00	(7.26)	(23,364)	(7,370)	(15,994)	-	(15,994)	-	(15,994)	(15,994)	-	
0811	SOUTHSIDE PRE-K D	108.04	85.16	22.88	73,633	30,831	42,802	42,802	-	-	-	-	-	
9818	NORTHWEST FLORIDA BALLET	145.19	146.64	(1.45)	(4,818)	(6,447)	1,629	1,629	-	-	-	-	-	
9819	ADJUDICATED YOUTH FACILITY	24.97	16.32	8.65	27,837	20,613	7,224	7,224	-	-	-	-	-	
<b>DISTRICT OPERATED REGULAR PROGRAMS</b>		<b>358.94</b>	<b>336.12</b>	<b>22.82</b>	<b>73,288</b>	<b>37,627</b>	<b>35,661</b>	<b>51,655</b>	<b>(15,994)</b>	<b>-</b>	<b>(15,994)</b>	<b>(15,994)</b>	<b>-</b>	
<b>SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS</b>														
9810	GULF COAST YOUTH ACADEMY	90.01	126.58	(36.57)	(117,690)	(170,244)	52,554	52,554	-	-	-	-	-	
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	56.38	66.00	(9.62)	(30,959)	(29,736)	(1,223)	-	(1,223)	-	(1,223)	(1,223)	-	
9812	OKALOOSA YOUTH ACADEMY	86.08	119.13	(33.05)	(106,362)	(99,056)	(7,306)	-	(7,306)	-	(7,306)	(7,306)	-	
9813	OKALOOSA REGIONAL DETENTION CENTER	23.49	12.16	11.33	36,462	21,981	14,481	14,481	-	-	-	-	-	
9814	ADOLESCENT SUBSTANCE ABUSE	53.10	54.83	(1.73)	(5,568)	(7,306)	1,738	1,738	-	-	-	-	-	
9817	MILTON GIRLS JUVENILE RESIDENTIAL	47.27	67.85	(20.58)	(66,231)	11,296	(77,527)	-	(77,527)	-	(77,527)	(77,527)	-	
<b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b>		<b>356.33</b>	<b>446.55</b>	<b>(90.22)</b>	<b>(290,348)</b>	<b>(273,065)</b>	<b>(17,283)</b>	<b>68,773</b>	<b>(86,056)</b>	<b>-</b>	<b>(86,056)</b>	<b>(86,056)</b>	<b>-</b>	
<b>TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS</b>		<b>29,866.34</b>	<b>29,614.05</b>	<b>252.29</b>	<b>\$ 811,769</b>	<b>\$ (524,847)</b>	<b>\$ 1,336,616</b>	<b>\$ 1,536,114</b>	<b>\$ (199,498)</b>	<b>\$ (35,448)</b>	<b>\$ (164,050)</b>	<b>\$ (141,910)</b>	<b>\$ (22,140)</b>	

**Notes:**

1. Final Conference: BSA - \$3,582.98; DCD - 0.9763
2. FTE information provided by Information Systems on March 19, 2013.
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 2013-020.
4. Northwest Florida Ballet Academic receives 95% of its FEFP Base Funding.

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON FEBRUARY FTE SURVEY**  
**FISCAL YEAR 2012-2013**  
**MARCH 21, 2013**

Exhibit C

A Cost Center Number	B School/Center Name	C UFFE Breakeven Point	D Original Allocation			E Mid-Year Adjustment - October FTE				F Final Adjustment - February FTE			
			G Adjusted Projected UFFE Per Budget Manual	H UFFE Less Than Breakeven	I Original Equalization Allocation	J Estimated Actual UFFE Per October Survey	K UFFE Less Than Breakeven	L Mid-Year Revised Equalization Calculation	M Mid-Year Increase/ (Decrease) Equalization Calculation	N Estimated Actual UFFE Per February Survey	O UFFE Less Than Breakeven	P Final Revised Equalization Allocation	Q Final Increase/ (Decrease) Equalization
			(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=(F x \$1,180) M=(F x \$1,110) HS/K-12=(F x \$1,170) K-8=(F x \$1,140)	(G - D)	(A - I)		ES=(J x \$1,180) M=(J x \$1,110) HS/K-12=(J x \$1,170) K-8=(J x \$1,140)	(K - G)
0031	EDWINS ELEMENTARY	625.00	426.00	199.00	\$ 234,820	411.51	213.49	\$ 251,918	\$ 17,098	407.92	217.08	\$ 256,154	\$ 4,236
0041	BAKER SCHOOL	1,275.00	1,327.00	-	-	1,345.22	-	-	-	1,348.54	-	-	-
0051	BOB SIKES ELEMENTARY	625.00	802.00	-	-	816.14	-	-	-	833.30	-	-	-
0082	MEIGS MIDDLE	1,000.00	528.00	472.00	523,920	527.87	472.13	524,064	144	526.86	473.14	525,185	1,121
0092	SHOAL RIVER MIDDLE	1,000.00	882.00	118.00	130,980	853.68	146.32	162,415	31,435	863.60	136.40	151,404	(11,011)
0121	RUCKEL MIDDLE	1,000.00	927.00	73.00	81,030	970.99	29.01	32,201	(48,829)	968.03	31.97	35,487	3,286
0131	DESTIN ELEMENTARY	625.00	895.00	-	-	842.56	-	-	-	849.27	-	-	-
0151	EDGE ELEMENTARY	625.00	542.57	82.43	97,267	559.49	65.51	77,302	(19,965)	562.18	62.82	74,128	(3,174)
0161	EGLIN ELEMENTARY	625.00	477.00	148.00	174,640	476.52	148.48	175,206	566	481.56	143.44	169,259	(5,947)
0201	LAUREL HILL SCHOOL	700.00	430.00	270.00	315,900	420.00	280.00	327,600	11,700	420.01	279.99	327,588	(12)
0211	NICEVILLE HIGH	1,800.00	1,820.00	-	-	1,834.08	-	-	-	1,852.21	-	-	-
0222	NORTHWOOD ELEMENTARY	625.00	727.00	-	-	683.19	-	-	-	693.58	-	-	-
0241	SILVER SANDS	N/A	140.00	N/A	N/A	141.25	N/A	N/A	N/A	138.45	N/A	N/A	N/A
0251	RIVERSIDE ELEMENTARY	625.00	904.00	-	-	942.33	-	-	-	944.62	-	-	-
0271	PRYOR MIDDLE	1,000.00	582.00	418.00	463,980	624.84	375.16	416,428	(47,552)	614.35	385.65	428,072	11,644
0281	WRIGHT ELEMENTARY	625.00	577.00	48.00	56,640	639.90	-	-	(56,640)	637.00	-	-	-
0431	SHALIMAR ELEMENTARY	625.00	567.00	58.00	68,440	591.67	33.33	39,329	(29,111)	592.17	32.83	38,739	(590)
0541	ELLIOTT PT. ELEMENTARY	625.00	633.00	-	-	591.99	33.01	38,952	38,952	585.46	39.54	46,657	7,705
0561	MARY ESTHER ELEMENTARY	625.00	613.00	12.00	14,160	604.19	20.81	24,556	10,396	605.39	19.61	23,140	(1,416)
0571	PLEW ELEMENTARY	625.00	667.00	-	-	712.16	-	-	-	712.58	-	-	-
0581	CHOCTAW HIGH	1,800.00	1,656.00	144.00	168,480	1,579.56	220.44	257,915	89,435	1,583.35	216.65	253,481	(4,434)
0601	CRESTVIEW HIGH & NORTH HIGH SCHOOL	1,800.00	1,775.50	24.50	28,665	1,853.25	-	-	(28,665)	1,837.21	-	-	-
0621	KENWOOD ELEMENTARY	625.00	612.00	13.00	15,340	611.88	13.12	15,482	142	611.51	13.49	15,918	436
0631	FLOROSA ELEMENTARY	625.00	528.00	97.00	114,460	520.25	104.75	123,605	9,145	526.17	98.83	116,619	(6,986)
0641	FT WALTON BEACH HIGH	1,800.00	1,659.00	141.00	164,970	1,671.25	128.75	150,638	(14,332)	1,682.72	117.28	137,218	(13,420)
0651	BRUNER MIDDLE	1,000.00	801.00	199.00	220,890	810.14	189.86	210,745	(10,145)	809.74	190.26	211,189	444
0671	LEWIS K-8	1,000.00	611.00	389.00	443,460	621.27	378.73	431,752	(11,708)	620.54	379.46	432,584	832
0681	LONGWOOD ELEMENTARY	625.00	540.00	85.00	100,300	597.06	27.94	32,969	(67,331)	599.56	25.44	30,019	(2,950)
0701	CHOICE HIGH & NEW HIGH SCHOOL SOUTH	N/A	432.00	N/A	N/A	337.98	N/A	N/A	N/A	339.98	N/A	N/A	N/A
0731	WALKER ELEMENTARY	625.00	696.00	-	-	712.17	-	-	-	707.76	-	-	-
0741	BLUEWATER ELEMENTARY	625.00	780.00	-	-	828.15	-	-	-	836.22	-	-	-
0751	ANTIOCH ELEMENTARY	625.00	786.00	-	-	833.86	-	-	-	847.98	-	-	-
0761	DAVIDSON MIDDLE	1,000.00	901.00	99.00	109,890	875.44	124.56	138,262	28,372	872.79	127.21	141,203	2,941
0771	DESTIN MIDDLE	1,000.00	608.00	392.00	435,120	603.17	396.83	440,481	5,361	600.24	399.76	443,734	3,253
0801	RICHBOURG SCHOOL	N/A	46.00	N/A	N/A	55.14	N/A	N/A	N/A	52.62	N/A	N/A	N/A
<b>DISTRICT SCHOOLS</b>			<b>26,898.07</b>	<b>3,481.93</b>	<b>\$ 3,963,352</b>	<b>27,100.15</b>	<b>3,402.23</b>	<b>3,871,820</b>	<b>(91,532)</b>	<b>27,165.47</b>	<b>3,390.85</b>	<b>3,857,778</b>	<b>(14,042)</b>



SCHOOL DISTRICT OF OKALOOSA COUNTY  
 CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON FEBRUARY FTE SURVEY  
 FISCAL YEAR 2012-2013  
 MARCH 21, 2013

Exhibit C

A Cost Center Number	B School/Center Name	C UFTE Breakeven Point	D Original Allocation			E Mid-Year Adjustment - October FTE				F Final Adjustment - February FTE				
			G Adjusted Projected UFTE Per Budget Manual	H UFTE Less Than Breakeven	I Original Equalization Allocation	J Estimated Actual UFTE Per October Survey	K UFTE Less Than Breakeven	L Mid-Year Revised Equalization Calculation	M Mid-Year Increase/ (Decrease) Equalization Calculation	N Estimated Actual UFTE Per February Survey	O UFTE Less Than Breakeven	P Final Revised Equalization Allocation	Q Final Increase/ (Decrease) Equalization	
			(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=(F x \$1,180) M=(F x \$1,110) HS/K-12=(F x \$1,170) K-8=(F x \$1,140)	(G - D)		(A - I)		ES=(J x \$1,180) M=(J x \$1,110) HS/K-12=(J x \$1,170) K-8=(J x \$1,140)	(K - G)
<b>OTHER REGULAR DISTRICT OPERATED PROGRAMS</b>														
0721	OKALOOSA STEM ACADEMY	N/A	88.00	N/A	N/A	85.71	N/A	N/A	N/A	80.74	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	92.41	N/A	N/A	N/A	
9818	NORTHWEST FLORIDA BALLET	N/A	141.40	N/A	N/A	139.32	N/A	N/A	N/A	139.67	N/A	N/A	N/A	
9819	ADJUDICATED YOUTH FACILITY	N/A	16.00	N/A	N/A	28.57	N/A	N/A	N/A	24.50	N/A	N/A	N/A	
<b>DISTRICT OPERATED REGULAR PROGRAMS</b>			<b>318.40</b>	<b>-</b>	<b>\$ -</b>	<b>342.67</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>337.32</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	125.00	N/A	N/A	72.92	N/A	N/A	N/A	89.07	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	55.82	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	85.19	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	23.21	N/A	N/A	N/A	
9814	ADOLESCENT SUBSTANCE ABUSE	N/A	54.00	N/A	N/A	51.95	N/A	N/A	N/A	52.48	N/A	N/A	N/A	
9817	MILTON GIRLS JUVENILE RESIDENTIAL	N/A	67.00	N/A	N/A	73.86	N/A	N/A	N/A	46.61	N/A	N/A	N/A	
<b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b>			<b>441.00</b>	<b>-</b>	<b>\$ -</b>	<b>367.80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>352.38</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS</b>			<b>27,657.47</b>	<b>3,481.93</b>	<b>\$ 3,963,352</b>	<b>27,810.62</b>	<b>3,402.23</b>	<b>\$ 3,871,820</b>	<b>\$ (91,532)</b>	<b>27,855.17</b>	<b>3,390.85</b>	<b>\$ 3,857,778</b>	<b>\$ (14,042)</b>	