



OKALOOSA COUNTY SCHOOL DISTRICT TECHNICAL ASSISTANCE MEMORANDUM FINANCE

FINANCE TAM: 2014-022
CONTACT: Julie Perry, Director
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: Selected Principals
FROM: Rita R. Scallan, Chief Financial Officer
DATE: October 28, 2013
SUBJECT: AICE, AP, and IB Recalculation

A handwritten signature in black ink, appearing to be "R. Scallan", is written over the printed name of the Chief Financial Officer.

The District initially calculated allocations for Advanced International Certificate of Education (AICE – Projects 9004 and 1004), Advanced Placement (AP – Projects 2154 and 7054), and International Baccalaureate (IB – Project 7055) using WFTE earned as a result of the 2010-2011 AICE, AP, and IB student scores and/or diplomas.

On October 22, 2013, Information Systems provided the 2012-2013 AICE, AP, and IB student scores and/or diplomas. Finance has recalculated the allocations based on this information. Attached are the following spreadsheets:

- Advanced International Certificate of Education (AICE) – Projects 9004 & 1004 Recalculation
- Advanced Placement (AP) – Projects 2154 & 7054 Recalculation
- International Baccalaureate (IB) – Project 7055 Recalculation
- AICE, AP, and IB WFTE – Results of 2012-2013 School Year

Each recalculation spreadsheet includes the following information:

1. Original estimated WFTE and funding per the School Budget Manual,
2. Recalculated allocation based on actual WFTE earned for fiscal year 2012-2013, and
3. WFTE and allocation increases/(decreases).

The allocation increases/(decreases) have been credited/(debited) as follows:

- AICE – 1010-9890-0997-Center-9004
- AP – 1010-9890-0997-Center-2154
- IB – 1010-9890-0997-Center-7055
- AICE Set-Aside – 1010-9890-0997-Center-1004
- AP Set-Aside – 1010-9890-0997-Center-7054

Should you have any questions regarding the AICE, AP, or IB recalculations, please contact:

Wendy Meserve at 689-7149 regarding Student Information,
Julie Perry at 833-5850 regarding Budget Information, or
Steve Horton at 833-3191 regarding the AICE, AP, and IB Programs.

Attachments

C: Executive Staff
AP Coordinator
Budgeting Bookkeepers

School District of Okaloosa County
Advanced International Certificate of Education - Projects 9004 & 1004 Recalculation
Fiscal Year 2013-2014
October 23, 2013

1. Original AICE - Projects 9004 & 1004 Allocations - School Budget Manual

		A	B	C	D
Cost Center	School Name	Original AICE WFTE	Original Total AICE Allocation	Minus Original 5% Set-Aside Project 1004	Equals Original AICE Allocation Project 9004
		(A X BSA X DCD X 90%)		(B X 5%)	(B - C)
0041	Baker	-	\$ -	\$ -	\$ -
0201	Laurel Hill	-	-	-	-
0211	Niceville	67.90	225,130	(11,257)	213,873
0581	Choctaw	-	-	-	-
0601	Crestview	-	-	-	-
0641	Fort Walton	15.92	52,784	(2,639)	50,145
TOTAL		83.82	\$ 277,914	\$ (13,896)	\$ 264,018

2. Recalculation - AICE Project 9004

		E	F	G	H
Cost Center	School Name	Actual AICE WFTE FY 2012-2013	Recalculated Total AICE Allocation	Minus Recalculated 5% Set-Aside Project 1004	Equals Recalculated AICE Allocation Project 9004
		(E X BSA X DCD X 90%)		(F X 5%)	(F - G)
0041	Baker	-	\$ -	\$ -	\$ -
0201	Laurel Hill	-	-	-	-
0211	Niceville	72.76	241,244	(12,062)	229,182
0581	Choctaw	-	-	-	-
0601	Crestview	-	-	-	-
0641	Fort Walton	16.32	54,111	(2,706)	51,405
TOTAL		89.08	\$ 295,355	\$ (14,768)	\$ 280,587

3. WFTE and Allocation Increase/(Decrease)

		I	J	K	L
Cost Center	School Name	Increase/ (Decrease) WFTE	Increase/ (Decrease) Total AICE Allocation	Increase/ (Decrease) 5% Set-Aside Project 1004	Increase/ (Decrease) AICE Allocation Project 9004
		(E - A)	(F - B)	(G - C)	(H - D)
0041	Baker	-	\$ -	\$ -	\$ -
0201	Laurel Hill	-	-	-	-
0211	Niceville	4.86	16,114	805	15,309
0581	Choctaw	-	-	-	-
0601	Crestview	-	-	-	-
0641	Fort Walton	0.40	1,327	67	1,260
TOTAL		5.26	\$ 17,441	\$ 872	\$ 16,569

Notes:

- Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2012-2013 (T3Q7518) dated October 22, 2013.
- Allocation based on BSA - \$3,752.30 and DCD - 0.9818.

School District of Okaloosa County
Advanced Placement - Projects 2154 & 7054 Recalculation
Fiscal Year 2013-2014
October 23, 2013

1. Original AP - Projects 2154 & 7054 Allocations - School Budget Manual

		A	B	C	D
Cost Center	School Name	Original AP WFTE	Original Total AP Allocation	Minus Original 7.5% Set-Aside Project 7054	Equals Original AP Allocation Project 2154
			(A X BSA X DCD X 90%)	(B X 7.5%)	(B - C)
0041	Baker	4.64	\$ 15,384	\$ (1,154)	\$ 14,230
0201	Laurel Hill	0.80	2,652	(199)	2,453
0211	Niceville	133.60	442,965	(33,222)	409,743
0581	Choctaw	57.76	191,509	(14,363)	177,146
0601	Crestview	39.68	131,563	(9,867)	121,696
0641	Fort Walton	96.96	321,481	(24,111)	297,370
TOTAL		333.44	\$ 1,105,554	\$ (82,916)	\$ 1,022,638

2. Recalculation - AP Projects 2154 & 7054

		E	F	G	H
Cost Center	School Name	Actual AP WFTE FY 2012-2013	Recalculated Total AP Allocation	Minus Recalculated 7.5% Set-Aside Project 7054	Equals Recalculated AP Allocation Project 2154
		(E X BSA X DCD X 90%)			(F X 7.5%)
					(F - G)
0041	Baker	5.44	\$ 18,037	\$ (1,353)	\$ 16,684
0201	Laurel Hill	0.64	2,122	(159)	1,963
0211	Niceville	138.56	459,411	(34,456)	424,955
0581	Choctaw	59.04	195,753	(14,681)	181,072
0601	Crestview	37.28	123,606	(9,270)	114,336
0641	Fort Walton	96.16	318,829	(23,912)	294,917
TOTAL		337.12	\$ 1,117,758	\$ (83,831)	\$ 1,033,927

3. WFTE and Allocation Increases/(Decreases)

		I	J	K	L
Cost Center	School Name	Increase/ (Decrease) WFTE	Increase/ (Decrease) Total AP Allocation	Increase/ (Decrease) 7.5% Set-Aside Project 7054	Increase/ (Decrease) AP Allocation Project 2154
		(E - A)	(F - B)	(G - C)	(H - D)
0041	Baker	0.80	\$ 2,653	\$ 199	\$ 2,454
0201	Laurel Hill	(0.16)	(530)	(40)	(490)
0211	Niceville	4.96	16,446	1,234	15,212
0581	Choctaw	1.28	4,244	318	3,926
0601	Crestview	(2.40)	(7,957)	(597)	(7,360)
0641	Fort Walton	(0.80)	(2,652)	(199)	(2,453)
TOTAL		3.68	\$ 12,204	\$ 915	\$ 11,289

Notes:

- Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2012-2013 (T3Q7518) dated October 22, 2013.
- Allocation based on BSA - \$3,752.30 and DCD - 0.9818.

School District of Okaloosa County
International Baccalaureate - Project 7055 Recalculation
Fiscal Year 2013-2014
October 23, 2013

1. Original IB - Project 7055 Allocation - School Budget Manual

		A	B
Cost Center	School Name	Original IB WFTE	Original IB Allocation
(A X BSA X DCD X 100%)			
0581	Choctaw	43.66	\$ 160,844
TOTAL		43.66	\$ 160,844

2. Recalculation IB - Project 7055

		C	D
Cost Center	School Name	Actual IB WFTE FY 2012-2013	Recalculated IB Allocation
(A X BSA X DCD X 100%)			
0581	Choctaw	70.82	\$ 260,901
TOTAL		70.82	\$ 260,901

3. WFTE and Allocation Increase/(Decrease)

		E	F
Cost Center	School Name	Increase/ (Decrease) WFTE	Increase/ (Decrease) IB Allocation
		(C - A)	(D - B)
0581	Choctaw	27.16	\$ 100,057
TOTAL		27.16	\$ 100,057

Notes:

1. Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2012-2013 (T3Q7518) dated October 22, 2013.
2. Allocation based on BSA - \$3,752.30 and DCD - 0.9818.

School District of Okaloosa County
AICE, AP, and IB WFTE
Results of 2012-2013 School Year
Recalculation of Actual Earned WFTE
Fiscal Year 2013-2014
October 23, 2013

1. Advanced International Certificate of Education (AICE)

School Name	Cost Center	AICE Grade 9	AICE Grade 10	AICE Grade 11	AICE Grade 12	Total AICE Score	0.16 = WFTE Funding Per Passing Score	AICE Diploma Grade 12	0.30 = WFTE Funding Per AICE Diploma	Total AICE Score + AICE Diploma
Baker	0041	-	-	-	-	-	-	-	-	-
Laurel Hill	0201	-	-	-	-	-	-	-	-	-
Niceville	0211	52.50	169.00	60.00	169.50	451.00	72.16	2.00	0.60	72.76
Choctaw	0581	-	-	-	-	-	-	-	-	-
Crestview	0601	-	-	-	-	-	-	-	-	-
Fort Walton	0641	-	85.50	8.50	8.00	102.00	16.32	-	-	16.32
TOTAL		52.50	254.50	68.50	177.50	553.00	88.48	2.00	0.60	89.08

2. Advanced Placement (AP)

School Name	Cost Center	AP Grade 9	AP Grade 10	AP Grade 11	AP Grade 12	Total AP Score	0.16 = WFTE Funding Per Passing Score
Baker	0041	6.00	5.00	10.00	13.00	34.00	5.44
Laurel Hill	0201	-	-	-	4.00	4.00	0.64
Niceville	0211	36.00	135.00	349.00	346.00	866.00	138.56
Choctaw	0581	46.00	81.00	143.00	99.00	369.00	59.04
Crestview	0601	9.00	40.00	89.00	95.00	233.00	37.28
Fort Walton	0641	37.00	53.00	212.00	299.00	601.00	96.16
TOTAL		134.00	314.00	803.00	856.00	2,107.00	337.12

3. International Baccalaureate (IB)

School Name	Cost Center	IB Score Grade 11	IB Score Grade 12	Total IB Score	0.16 = WFTE Funding Per Passing Score	IB Diploma Grade 12	0.30 = WFTE Funding Per IB Diploma	Total IB Score + IB Diploma
Choctaw	0581	61.00	286.00	347.00	55.52	51.00	15.30	70.82
TOTAL		61.00	286.00	347.00	55.52	51.00	15.30	70.82

NOTES:

1. Source of Information: Information Systems - Survey 5 Verification Report - CEEB, AICE, and IB FY 2012-2013 (T3Q7518) dated October 22, 2013.

Excerpt from The 2013 Florida Statutes

1011.62 Funds for operation of schools.

Advanced International Certificate of Education

(m) Calculation of additional full-time equivalent membership based on Advanced International Certificate of Education examination scores of students.—A value of 0.16 full-time equivalent student membership shall be calculated for each student enrolled in a full-credit Advanced International Certificate of Education course who receives a score of E or higher on a subject examination. A value of 0.08 full-time equivalent student membership shall be calculated for each student enrolled in a half-credit Advanced International Certificate of Education course who receives a score of E or higher on a subject examination. A value of 0.3 full-time equivalent student membership shall be calculated for each student who receives an Advanced International Certificate of Education diploma. Such value shall be added to the total full-time equivalent student membership in basic programs for grades 9 through 12 in the subsequent fiscal year. The school district shall distribute to each classroom teacher who provided Advanced International Certificate of Education instruction:

1. A bonus in the amount of \$50 for each student taught by the Advanced International Certificate of Education teacher in each full-credit Advanced International Certificate of Education course who receives a score of E or higher on the Advanced International Certificate of Education examination. A bonus in the amount of \$25 for each student taught by the Advanced International Certificate of Education teacher in each half-credit Advanced International Certificate of Education course who receives a score of E or higher on the Advanced International Certificate of Education examination.
2. An additional bonus of \$500 to each Advanced International Certificate of Education teacher in a school designated with a grade of “D” or “F” who has at least one student scoring E or higher on the full-credit Advanced International Certificate of Education examination, regardless of the number of classes taught or of the number of students scoring an E or higher on the full-credit Advanced International Certificate of Education examination.
3. Additional bonuses of \$250 each to teachers of half-credit Advanced International Certificate of Education classes in a school designated with a grade of “D” or “F” which has at least one student scoring an E or higher on the half-credit Advanced International Certificate of Education examination in that class. The maximum additional bonus for a teacher awarded in accordance with this subparagraph shall not exceed \$500 in any given school year. Teachers receiving an award under subparagraph 2. are not eligible for a bonus under this subparagraph.

Bonuses awarded to a teacher according to this paragraph shall not exceed \$2,000 in any given school year and shall be in addition to any regular wage or other bonus the teacher received or is scheduled to receive.

Excerpt from The 2013 Florida Statutes

1011.62 Funds for operation of schools.

Advanced Placement

(n) Calculation of additional full-time equivalent membership based on college board advanced placement scores of students.—A value of 0.16 full-time equivalent student membership shall be calculated for each student in each advanced placement course who receives a score of 3 or higher on the College Board Advanced Placement Examination for the prior year and added to the total full-time equivalent student membership in basic programs for grades 9 through 12 in the subsequent fiscal year. Each district must allocate at least 80 percent of the funds provided to the district for advanced placement instruction, in accordance with this paragraph, to the high school that generates the funds. The school district shall distribute to each classroom teacher who provided advanced placement instruction:

1. A bonus in the amount of \$50 for each student taught by the Advanced Placement teacher in each advanced placement course who receives a score of 3 or higher on the College Board Advanced Placement Examination.
2. An additional bonus of \$500 to each Advanced Placement teacher in a school designated with a grade of "D" or "F" who has at least one student scoring 3 or higher on the College Board Advanced Placement Examination, regardless of the number of classes taught or of the number of students scoring a 3 or higher on the College Board Advanced Placement Examination.

Bonuses awarded to a teacher according to this paragraph shall not exceed \$2,000 in any given school year. However, the maximum bonus shall be \$3,000 if at least 50 percent of the students enrolled in a teacher's course earn a score of 3 or higher on the examination in a school with a grade of "A," "B," or "C" or if at least 25 percent of the students enrolled in a teacher's course earn a score of 3 or higher on the examination in a school with a grade of "D" or "F." Bonuses awarded under this paragraph shall be in addition to any regular wage or other bonus the teacher received or is scheduled to receive. For such courses, the teacher shall earn an additional bonus of \$50 for each student who has a qualifying score up to the maximum of \$3,000 in any given school year.

Excerpt from The 2013 Florida Statutes

1011.62 Funds for operation of schools.

International Baccalaureate

(l) Calculation of additional full-time equivalent membership based on International Baccalaureate examination scores of students.—A value of 0.16 full-time equivalent student membership shall be calculated for each student enrolled in an International Baccalaureate course who receives a score of 4 or higher on a subject examination. A value of 0.3 full-time equivalent student membership shall be calculated for each student who receives an International Baccalaureate diploma. Such value shall be added to the total full-time equivalent student membership in basic programs for grades 9 through 12 in the subsequent fiscal year. Each school district shall allocate 80 percent of the funds received from International Baccalaureate bonus FTE funding to the school program whose students generate the funds and to school programs that prepare prospective students to enroll in International Baccalaureate courses. Funds shall be expended solely for the payment of allowable costs associated with the International Baccalaureate program. Allowable costs include International Baccalaureate annual school fees; International Baccalaureate examination fees; salary, benefits, and bonuses for teachers and program coordinators for the International Baccalaureate program and teachers and coordinators who prepare prospective students for the International Baccalaureate program; supplemental books; instructional supplies; instructional equipment or instructional materials for International Baccalaureate courses; other activities that identify prospective International Baccalaureate students or prepare prospective students to enroll in International Baccalaureate courses; and training or professional development for International Baccalaureate teachers. School districts shall allocate the remaining 20 percent of the funds received from International Baccalaureate bonus FTE funding for programs that assist academically disadvantaged students to prepare for more rigorous courses. The school district shall distribute to each classroom teacher who provided International Baccalaureate instruction:

1. A bonus in the amount of \$50 for each student taught by the International Baccalaureate teacher in each International Baccalaureate course who receives a score of 4 or higher on the International Baccalaureate examination.
2. An additional bonus of \$500 to each International Baccalaureate teacher in a school designated with a grade of "D" or "F" who has at least one student scoring 4 or higher on the International Baccalaureate examination, regardless of the number of classes taught or of the number of students scoring a 4 or higher on the International Baccalaureate examination.

Bonuses awarded to a teacher according to this paragraph may not exceed \$2,000 in any given school year. However, the maximum bonus shall be \$3,000 if at least 50 percent of the students enrolled in a teacher's course earn a score of 4 or higher on the examination in a school designated with a grade of "A," "B," or "C"; or if at least 25 percent of the students enrolled in a teacher's course earn a score of 4 or higher on the examination in a school designated with a grade of "D" or "F." Bonuses awarded under this paragraph shall be in addition to any regular wage or other bonus the teacher received or is scheduled to receive. For such courses, the teacher shall earn an additional bonus of \$50 for each student who has a qualifying score up to the maximum of \$3,000 in any given school year.