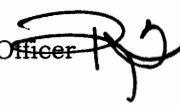




**SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE**

FINANCE TAM: 2014-027
CONTACT: Julie Perry, Director
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: All School Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: December 19, 2013
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 2013 Survey. As a result, Finance has recalculated each school's *estimated actual* WFTE and WFTE based on the October 2013 actual FTE *PLUS* the estimated February 2014 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.
- Column D – Schools with increases in WFTE will see their mid-year adjustment to FEFP listed in this column.
- Column E – Schools with decreases in WFTE will see their actual reduction to Discretionary reserves due to the mid-year adjustment to FEFP listed in this column. This is the FEFP Base Funding adjustment less the amount covered by Project 3004 – Offset Decentralized Reserves.
- Column F – Applicable schools will see their increases or decreases in Project 5126 – CSR – Equalization listed in this column.
- 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 (\$3,752.30), Final Conference District Cost Differential (0.9818), 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 2014 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 \$1,290 to \$1,350 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 Final Conference UFTE and WFTE' may be found on the Finance website. Go to the Finance homepage, choose 'Budget Publications' under 'Quick Links,' and choose 'Enrollment - October FTE - Oct. 13' under 'Supplementary School Information.'

The District will make another adjustment after it receives the 4th FEFP Calculation in April 2014. This adjustment will reflect the actual February 2014 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 2013-2014
DECEMBER 18, 2013

Exhibit A

Cost Center Number	School/Center Name	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	School with Increases in WFTE 50% of Increases FEFP Base Funding (Discretionary)	Schools with Decreases in WFTE 100% of (Decrease) FEFP Base Funding (Actual Reduction to Discretionary Reserves Net of Project 3004)	CSR - Equalization Allocation Increase/ (Decrease) (If Applicable)	Mid-Year Effective Increase/ (Decrease) Due to Recalculation
				(A - B)				(D + E + F)

DISTRICT SCHOOLS

0031	EDWINS ELEMENTARY	466.71	429.06	37.65	\$ 63,804	\$ -	\$ (42,970)	\$ 20,834
0041	BAKER SCHOOL	1,412.74	1,397.57	15.17	25,708	-	-	25,708
0051	BOB SIKES ELEMENTARY	952.58	892.63	59.95	101,594	-	-	101,594
0082	MEIGS MIDDLE	525.54	531.84	(6.30)	-	-	7,612	7,612
0092	SHOAL RIVER MIDDLE	852.66	876.56	(23.90)	-	(33,670)	22,113	(11,557)
0121	RUCKEL MIDDLE	983.09	953.96	29.13	49,365	-	(8,462)	40,903
0131	DESTIN ELEMENTARY	896.98	866.80	30.18	51,144	-	-	51,144
0151	EDGE ELEMENTARY	624.59	632.51	(7.92)	-	-	6,899	6,899
0161	EGLIN ELEMENTARY	540.20	583.67	(43.47)	-	(115,814)	55,363	(60,451)
0201	LAUREL HILL SCHOOL	425.55	442.58	(17.03)	-	(33,821)	23,698	(10,123)
0211	NICEVILLE HIGH	1,876.39	1,816.10	60.29	102,170	-	-	102,170
0222	NORTHWOOD ELEMENTARY	826.76	790.33	36.43	61,736	-	-	61,736
0241	SILVER SANDS	546.77	564.45	(17.68)	-	(29,442)	N/A	(29,442)
0251	RIVERSIDE ELEMENTARY	1,010.27	1,017.26	(6.99)	-	-	-	-
0271	PRYOR MIDDLE	620.04	625.38	(5.34)	-	-	6,462	6,462
0281	WRIGHT ELEMENTARY	675.65	631.23	44.42	75,276	-	(6,399)	68,877
0431	SHALIMAR ELEMENTARY	678.90	631.46	47.44	80,394	-	(297)	80,097
0541	ELLIOTT PT. ELEMENTARY	664.37	670.29	(5.92)	-	-	-	-
0561	MARY ESTHER ELEMENTARY	686.83	656.84	29.99	50,822	-	-	50,822
0571	PLEW ELEMENTARY	780.84	742.54	38.30	64,905	-	-	64,905
0581	CHOCTAWHATCHEE HIGH	1,556.70	1,576.94	(20.24)	-	-	23,878	23,878
0601	CRESTVIEW HIGH	1,917.81	1,856.49	61.32	103,916	-	-	103,916
0621	KENWOOD ELEMENTARY	664.17	656.05	8.12	13,761	-	-	13,761
0631	FLOROSA ELEMENTARY	618.38	567.99	50.39	85,393	-	(59,684)	25,709
0641	FT. WALTON BEACH HIGH	1,651.19	1,672.06	(20.87)	-	-	28,973	28,973
0651	BRUNER MIDDLE	805.85	799.69	6.16	10,439	-	(10,913)	(474)
0671	LEWIS K-8	652.30	652.93	(0.63)	-	-	3,809	3,809
0681	LONGWOOD ELEMENTARY	681.44	600.55	80.89	137,080	-	(43,565)	93,515

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 2013-2014
DECEMBER 18, 2013

Exhibit A

Cost Center Number	School/Center Name	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	School with Increases in WFTE 50% of Increases FEFP Base Funding (Discretionary)	Schools with Decreases in WFTE 100% of (Decrease) FEFP Base Funding (Actual Reduction to Discretionary Reserves Net of Project 3004)	CSR - Equalization Allocation Increase/ (Decrease) (If Applicable)	Mid-Year Effective Increase/ (Decrease) Due to Recalculation
		(A - B)						(D + E + F)
0701	CHOICE HIGH & VOCATIONAL CENTER	347.38	394.75	(47.37)	-	(139,233)	N/A	(139,233)
0731	WALKER ELEMENTARY	789.18	770.47	18.71	31,707	-	-	31,707
0741	BLUEWATER ELEMENTARY	944.61	863.14	81.47	138,063	-	-	138,063
0751	ANTIOCH ELEMENTARY	944.25	911.01	33.24	56,330	-	-	56,330
0761	DAVIDSON MIDDLE	929.26	913.27	15.99	27,097	-	(18,637)	8,460
0771	DESTIN MIDDLE	653.11	668.84	(15.73)	-	(17,196)	20,862	3,666
0801	RICHBOURG SCHOOL	215.07	215.94	(0.87)	-	-	N/A	-
DISTRICT SCHOOLS		29,418.16	28,873.18	544.98	1,330,704	(369,176)	8,742	970,270
OTHER REGULAR DISTRICT OPERATED PROGRAMS								
0721	OKALOOSA STEM ACADEMY	134.10	168.00	(33.90)	-	(105,825)	N/A	(105,825)
0811	SOUTHSIDE PRE-K	104.94	99.46	5.48	9,287	-	N/A	9,287
9818	NORTHWEST FLORIDA BALLET	150.46	155.45	(4.99)	-	(9,070)	N/A	(9,070)
9819	ADJUDICATED YOUTH FACILITY	26.90	29.19	(2.29)	-	(6,185)	N/A	(6,185)
DISTRICT OPERATED REGULAR PROGRAMS		416.40	452.10	(35.70)	9,287	(121,080)	-	(111,793)
SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS								
9810	GULF COAST YOUTH ACADEMY	17.76	74.49	(56.73)	-	(188,252)	N/A	(188,252)
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	46.57	59.88	(13.31)	-	(41,877)	N/A	(41,877)
9812	OKALOOSA YOUTH ACADEMY	80.45	91.50	(11.05)	-	(32,510)	N/A	(32,510)
9813	OKALOOSA REGIONAL DETENTION CENTER	19.20	26.10	(6.90)	-	(21,977)	N/A	(21,977)
9814	ADOLESCENT SUBSTANCE ABUSE	2.67	-	2.67	4,525	-	N/A	4,525
TOTAL - DISTRICT OPERATED DJJ PROGRAM		166.65	251.97	(85.32)	4,525	(284,616)	-	(280,092)
TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS		30,001.21	29,577.25	423.96	\$ 1,344,516	\$ (774,872)	\$ 8,742	\$ 578,386

SCHOOL DISTRICT OF OKALOOSA COUNTY
FEFP BASE FUNDING - OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2013-2014
DECEMBER 18, 2013

Exhibit B

Cost Center Number	School/Center Name	A	B	C	D	E	F	G	H	I	J
		Estimated Actual Total WFTF Based On October Survey	Adjusted Projected WFTF Per School Budget Manual	Increase/ (Decrease) in WFTF	92% of FEFP Revenue for Increase/ (Decrease) in WFTF	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 12/17/13	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 12/17/13
					(C x BSA x DCD x 92%)	(D x 50%)	(D x 100%)		(F - G)		
DISTRICT SCHOOLS											
0031	EDWINS ELEMENTARY	466.71	429.06	37.65	\$ 127,607	\$ 63,804	\$ -	\$ -	\$ -	\$ -	\$ -
0041	BAKER SCHOOL	1,412.74	1,397.57	15.17	51,415	25,708	-	-	-	-	-
0051	BOB SIKES ELEMENTARY	952.58	892.63	59.95	203,188	101,594	-	-	-	-	-
0082	MEIGS MIDDLE	525.54	531.84	(6.30)	(21,352)	-	(21,352)	(21,352)	-	-	-
0092	SHOAL RIVER MIDDLE	852.66	876.56	(23.90)	(81,004)	-	(81,004)	(47,334)	(33,670)	(8,035)	(25,635)
0121	RUCKEL MIDDLE	983.09	953.96	29.13	98,730	49,365	-	-	-	-	-
0131	DESTIN ELEMENTARY	896.98	866.80	30.18	102,288	51,144	-	-	-	-	-
0151	EDGE ELEMENTARY	624.59	632.51	(7.92)	(26,843)	-	(26,843)	(26,843)	-	-	-
0161	EGLIN ELEMENTARY	540.20	583.67	(43.47)	(147,332)	-	(147,332)	(31,518)	(115,814)	(643)	(115,171)
0201	LAUREL HILL SCHOOL	425.55	442.58	(17.03)	(57,720)	-	(57,720)	(23,899)	(33,821)	(483)	(33,338)
0211	NICEVILLE HIGH	1,876.39	1,816.10	60.29	204,340	102,170	-	-	-	-	-
0222	NORTHWOOD ELEMENTARY	826.76	790.33	36.43	123,471	61,736	-	-	-	-	-
0241	SILVER SANDS	546.77	564.45	(17.68)	(59,922)	-	(59,922)	(30,480)	(29,442)	(29,442)	-
0251	RIVERSIDE ELEMENTARY	1,010.27	1,017.26	(6.99)	(23,691)	-	(23,691)	(23,691)	-	-	-
0271	PRYOR MIDDLE	620.04	625.38	(5.34)	(18,099)	-	(18,099)	(18,099)	-	-	-
0281	WRIGHT ELEMENTARY	675.65	631.23	44.42	150,552	75,276	-	-	-	-	-
0431	SHALIMAR ELEMENTARY	678.90	631.46	47.44	160,787	80,394	-	-	-	-	-
0541	ELLIOTT PT. ELEMENTARY	664.37	670.29	(5.92)	(20,064)	-	(20,064)	(20,064)	-	-	-
0561	MARY ESTHER ELEMENTARY	686.83	656.84	29.99	101,644	50,822	-	-	-	-	-
0571	PLEW ELEMENTARY	780.84	742.54	38.30	129,810	64,905	-	-	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,556.70	1,576.94	(20.24)	(68,599)	-	(68,599)	(68,599)	-	-	-
0601	CRESTVIEW HIGH	1,917.81	1,856.49	61.32	207,831	103,916	-	-	-	-	-
0621	KENWOOD ELEMENTARY	664.17	656.05	8.12	27,521	13,761	-	-	-	-	-
0631	FLOROSA ELEMENTARY	618.38	567.99	50.39	170,786	85,393	-	-	-	-	-
0641	FT. WALTON BEACH HIGH	1,651.19	1,672.06	(20.87)	(70,734)	-	(70,734)	(70,734)	-	-	-
0651	BRUNER MIDDLE	805.85	799.69	6.16	20,878	10,439	-	-	-	-	-
0671	LEWIS K-8	652.30	652.93	(0.63)	(2,135)	-	(2,135)	(2,135)	-	-	-
0681	LONGWOOD ELEMENTARY	681.44	600.55	80.89	274,159	137,080	-	-	-	-	-

SCHOOL DISTRICT OF OKALOOSA COUNTY
FEFP BASE FUNDING - OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2013-2014
DECEMBER 18, 2013

Exhibit B

Cost Center Number	School/Center Name	A	B	C	D	E	F	G	H	I	J
		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 12/17/13	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 12/17/13
		(C x BSA x DCD x 92%)			(D x 50%)		(D x 100%)		(F - G)		
0701	CHOICE HIGH & VOCATIONAL CENTER	347.38	394.75	(47.37)	(160,550)	-	(160,550)	(21,317)	(139,233)	(105,786)	(33,447)
0731	WALKER ELEMENTARY	789.18	770.47	18.71	63,414	31,707	-	-	-	-	-
0741	BLUEWATER ELEMENTARY	944.61	863.14	81.47	276,125	138,063	-	-	-	-	-
0751	ANTIOCH ELEMENTARY	944.25	911.01	33.24	112,660	56,330	-	-	-	-	-
0761	DAVIDSON MIDDLE	929.26	913.27	15.99	54,194	27,097	-	-	-	-	-
0771	DESTIN MIDDLE	653.11	668.84	(15.73)	(53,313)	-	(53,313)	(36,117)	(17,196)	(17,196)	-
0801	RICHBOURG SCHOOL	215.07	215.94	(0.87)	(2,949)	-	(2,949)	(2,949)	-	-	-
	DISTRICT SCHOOLS	29,418.16	28,873.18	544.98	1,847,093	1,330,704	(814,307)	(445,131)	(369,176)	(161,585)	(207,591)

OTHER REGULAR DISTRICT OPERATED PROGRAMS

0721	OKALOOSA STEMM ACADEMY	134.10	168.00	(33.90)	(114,897)	-	(114,897)	(9,072)	(105,825)	(87,823)	(18,002)
0811	SOUTHSIDE PRE-K D	104.94	99.46	5.48	18,573	9,287	-	-	-	-	-
9818	NORTHWEST FLORIDA BALLET	150.46	155.45	(4.99)	(17,464)	-	(17,464)	(8,394)	(9,070)	(9,070)	-
9819	ADJUDICATED YOUTH FACILITY	26.90	29.19	(2.29)	(7,761)	-	(7,761)	(1,576)	(6,185)	(6,185)	-
	DISTRICT OPERATED REGULAR PROGRAMS	416.40	452.10	(35.70)	(121,549)	9,287	(140,122)	(19,042)	(121,080)	(103,078)	(18,002)

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	17.76	74.49	(56.73)	(192,274)	-	(192,274)	(4,022)	(188,252)	(188,252)	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	46.57	59.88	(13.31)	(45,111)	-	(45,111)	(3,234)	(41,877)	(30,159)	(11,718)
9812	OKALOOSA YOUTH ACADEMY	80.45	91.50	(11.05)	(37,451)	-	(37,451)	(4,941)	(32,510)	(25,226)	(7,284)
9813	OKALOOSA REGIONAL DETENTION CENTER	19.20	26.10	(6.90)	(23,386)	-	(23,386)	(1,409)	(21,977)	(21,977)	-
9814	ADOLESCENT SUBSTANCE ABUSE	2.67	-	2.67	9,049	4,525	-	-	-	-	-
	TOTAL - DISTRICT OPERATED DJJ PROGRAM	166.65	251.97	(85.32)	(289,173)	4,525	(298,222)	(13,606)	(284,616)	(265,613)	(19,003)

TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS	30,001.21	29,577.25	423.96	\$ 1,436,371	\$ 1,344,516	\$ (1,252,651)	\$ (477,779)	\$ (774,872)	\$ (530,276)	\$ (244,596)
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Notes:

1. Final Conference: BSA - \$3,752.30; DCD - 0.9818
2. FTE information provided by Information Systems on December 17, 2013
3. WFTE calculated using February 2014 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 2013-2014
DECEMBER 18, 2013

Exhibit C

A	B	C	D	E	F	G	H		
								Original Allocation	
Cost Center Number	School/Center Name	UFTE Breakeven Point	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 \$1,350) M=(C x \$1,250) HS=(C x \$1,290) K-12=(C x \$1,310) K-8=(C x \$1,300)		(E - A)	ES=(C x \$1,350) M=(C x \$1,250) HS=(C x \$1,290) K-12=(C x \$1,310) K-8=(C x \$1,300)	(G - D)

DISTRICT SCHOOLS

0031	EDWINS ELEMENTARY	580.00	391.48	188.52	\$ 254,502	423.31	156.69	\$ 211,532	\$ (42,970)
0041	BAKER SCHOOL	1,230.00	1,336.12	-	-	1,350.90	-	-	-
0051	BOB SIKES ELEMENTARY	580.00	824.39	-	-	875.00	-	-	-
0082	MEIGS MIDDLE	955.00	531.23	423.77	529,713	525.14	429.86	537,325	7,612
0092	SHOAL RIVER MIDDLE	955.00	869.54	85.46	106,825	851.85	103.15	128,938	22,113
0121	RUCKEL MIDDLE	955.00	948.23	6.77	8,462	979.07	-	-	(8,462)
0131	DESTIN ELEMENTARY	580.00	784.80	-	-	809.27	-	-	-
0151	EDGE ELEMENTARY	580.00	582.39	-	-	574.89	5.11	6,899	6,899
0161	EGLIN ELEMENTARY	580.00	526.47	53.53	72,266	485.46	94.54	127,629	55,363
0201	LAUREL HILL SCHOOL	705.00	426.63	278.37	364,665	408.54	296.46	388,363	23,698
0211	NICEVILLE HIGH	1,755.00	1,795.78	-	-	1,852.47	-	-	-
0222	NORTHWOOD ELEMENTARY	580.00	705.77	-	-	744.69	-	-	-
0241	SILVER SANDS	N/A	141.00	N/A	N/A	137.68	N/A	N/A	N/A
0251	RIVERSIDE ELEMENTARY	580.00	936.55	-	-	930.05	-	-	-
0271	PRYOR MIDDLE	955.00	622.93	332.07	415,088	617.76	337.24	421,550	6,462
0281	WRIGHT ELEMENTARY	580.00	575.26	4.74	6,399	615.87	-	-	(6,399)
0431	SHALIMAR ELEMENTARY	580.00	579.78	0.22	297	620.77	-	-	(297)
0541	ELLIOTT PT. ELEMENTARY	580.00	608.10	-	-	601.27	-	-	-
0561	MARY ESTHER ELEMENTARY	580.00	602.63	-	-	630.73	-	-	-
0571	PLEW ELEMENTARY	580.00	686.54	-	-	717.38	-	-	-
0581	CHOCTAW HIGH	1,755.00	1,548.19	206.81	266,785	1,529.68	225.32	290,663	23,878
0601	CRESTVIEW HIGH	1,755.00	1,824.72	-	-	1,891.88	-	-	-
0621	KENWOOD ELEMENTARY	580.00	613.70	-	-	608.78	-	-	-
0631	FLOROSA ELEMENTARY	580.00	517.09	62.91	84,929	561.30	18.70	25,245	(59,684)
0641	FT WALTON BEACH HIGH	1,755.00	1,651.06	103.94	134,083	1,628.60	126.40	163,056	28,973
0651	BRUNER MIDDLE	955.00	792.85	162.15	202,688	801.58	153.42	191,775	(10,913)
0671	LEWIS K-8	955.00	619.54	335.46	436,098	616.61	338.39	439,907	3,809
0681	LONGWOOD ELEMENTARY	580.00	547.73	32.27	43,565	616.48	-	-	(43,565)

SCHOOL DISTRICT OF OKALOOSA COUNTY
CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON OCTOBER FTE SURVEY
FISCAL YEAR 2013-2014
DECEMBER 18, 2013

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 \$1,350) M=(C x \$1,250) HS=(C x \$1,290) K-12=(C x \$1,310) K-R=(C x \$1,300)	(E - A)	ES=(C x \$1,350) M=(C x \$1,250) HS=(C x \$1,290) K-12=(C x \$1,310) K-R=(C x \$1,300)	(G - D)	
0701	CHOICE HIGH & VOCATIONAL CENTER	N/A	391.04	N/A	N/A	344.03	N/A	N/A	N/A
0731	WALKER ELEMENTARY	580.00	709.23	-	-	715.02	-	-	-
0741	BLUEWATER ELEMENTARY	580.00	799.39	-	-	870.87	-	-	-
0751	ANTIOCH ELEMENTARY	580.00	837.39	-	-	866.40	-	-	-
0761	DAVIDSON MIDDLE	955.00	901.00	54.00	67,500	915.91	39.09	48,863	(18,637)
0771	DESTIN MIDDLE	955.00	668.23	286.77	358,463	651.54	303.46	379,325	20,862
0801	RICHBOURG SCHOOL	N/A	54.99	N/A	N/A	59.33	N/A	N/A	N/A
TOTAL - DISTRICT SCHOOLS			26,951.77	2,617.76	\$ 3,352,328	27,430.11	2,627.83	\$ 3,361,070	\$ 8,742
DISTRICT OPERATED REGULAR PROGRAMS									
0721	OKALOOSA STEM ACADEMY	N/A	168.00	N/A	N/A	134.10	N/A	N/A	N/A
0811	SOUTHSIDE PRE-K	N/A	86.24	N/A	N/A	91.07	N/A	N/A	N/A
9818	NWFL BALLET	N/A	149.70	N/A	N/A	145.92	N/A	N/A	N/A
9819	TEACHING ADJUDICATED YOUTH	N/A	28.87	N/A	N/A	26.60	N/A	N/A	N/A
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS			432.81	-	\$ -	397.69	-	\$ -	\$ -
DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS									
9810	GULF COAST YOUTH ACADEMY	N/A	73.98	N/A	N/A	17.66	N/A	N/A	N/A
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	N/A	59.52	N/A	N/A	46.30	N/A	N/A	N/A
9812	OKALOOSA YOUTH ACADEMY	N/A	90.89	N/A	N/A	79.94	N/A	N/A	N/A
9813	OKALOOSA REGIONAL DETENTION CENTER	N/A	25.91	N/A	N/A	19.08	N/A	N/A	N/A
9814	ADOLESCENT SUBSTANCE ABUSE PROGRAM	N/A	-	N/A	N/A	2.65	N/A	N/A	N/A
TOTAL - DISTRICT OPERATED DJJ PROGRAMS			250.30	-	\$ -	165.63	-	\$ -	\$ -
TOTAL - DISTRICT SCHOOLS, REGULAR PROGRAMS, & DJJ PROGRAMS			27,634.88	2,617.76	\$ 3,352,328	27,993.43	2,627.83	\$ 3,361,070	\$ 8,742