



## SCHOOL DISTRICT OF OKALOOSA COUNTY TECHNICAL ASSISTANCE MEMORANDUM FINANCE

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FINANCE TAM: 2014-041  
CONTACT: Julie Perry, Director  
Budgeting & Financial Services  
TELEPHONE: 833-5850

TO: All Principals  
FROM: Rita R. Scallan, Chief Financial Officer  
DATE: April 21, 2014  
SUBJECT: Final Adjustment for Increases/(Decreases) in Weighted FTE  
*FEFP Base Funding (Discretionary) and CSR - Equalization*

A blue ink signature of Rita R. Scallan, Chief Financial Officer, is written over the "FROM:" line.

The Finance Department has received the FTE numbers for the February 2014 Survey. As a result, Finance has recalculated each school's *estimated actual* UFTE and WFTE based on the October 2013 actual FTE *PLUS* the February 2014 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.
- Column D – Schools with increases in WFTE will see their final 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 final 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 G – 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 (\$3,752.30), Final Conference District Cost Differential (0.9818), 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 2014-027 – 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 2014 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 \$1,250 to \$1,350 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 2013-2014**  
**REVISED APRIL 22, 2014**

**Exhibit A**

Cost Center Number	School/Center Name	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	Schools with Increases in FEFP Base Funding (Discretionary)	Schools with Decreases in FEFP Base Funding (Actual Reduction to Discretionary Reserves Net of Project 3004)	CSR - Equalization Allocation Increase/ (Decrease) (If Applicable)	Final Effective Increase/ (Decrease) Due to Recalculation
(A - B) (D + E + F)								
DISTRICT SCHOOLS								
0031	EDWINS ELEMENTARY	463.40	429.06	34.34	\$ 52,584	\$ -	\$ 1,944	\$ 54,528
0041	BAKER SCHOOL	1,418.51	1,397.57	20.94	45,264	-	-	45,264
0051	BOB SIKES ELEMENTARY	950.85	892.63	58.22	95,730	-	-	95,730
0082	MEIGS MIDDLE	527.37	531.84	(4.47)	6,201	-	(500)	5,701
0092	SHOAL RIVER MIDDLE	843.27	876.56	(33.29)	-	(31,826)	11,650	(20,176)
0121	RUCKEL MIDDLE	984.29	953.96	30.33	53,432	-	-	53,432
0131	DESTIN ELEMENTARY	895.72	866.80	28.92	46,875	-	-	46,875
0151	EDGE ELEMENTARY	628.89	632.51	(3.62)	14,574	-	(5,023)	9,551
0161	EGLIN ELEMENTARY	521.20	583.67	(62.47)	-	(64,397)	22,626	(41,771)
0201	LAUREL HILL SCHOOL	416.93	442.58	(25.65)	-	(29,215)	10,362	(18,853)
0211	NICEVILLE HIGH	1,894.87	1,816.10	78.77	164,804	-	-	164,804
0222	NORTHWOOD ELEMENTARY	814.48	790.33	24.15	20,115	-	-	20,115
0241	SILVER SANDS	531.77	564.45	(32.68)	-	(50,840)	N/A	(50,840)
0251	RIVERSIDE ELEMENTARY	1,015.34	1,017.26	(1.92)	17,184	-	-	17,184
0271	PRYOR MIDDLE	623.01	625.38	(2.37)	10,066	-	(3,187)	6,879
0281	WRIGHT ELEMENTARY	683.97	631.23	52.74	103,475	-	-	103,475
0431	SHALIMAR ELEMENTARY	688.89	631.46	57.43	114,253	-	-	114,253
0541	ELLIOTT PT. ELEMENTARY	662.34	670.29	(7.95)	-	-	-	-
0561	MARY ESTHER ELEMENTARY	682.91	656.84	26.07	37,537	-	-	37,537
0571	PLEW ELEMENTARY	790.37	742.54	47.83	97,205	-	-	97,205
0581	CHOCTAWHATCHEE HIGH	1,561.92	1,576.94	(15.02)	17,692	-	(6,089)	11,603
0601	CRESTVIEW HIGH	1,915.78	1,856.49	59.29	97,035	-	-	97,035
0621	KENWOOD ELEMENTARY	665.66	656.05	9.61	18,810	-	-	18,810
0631	FLOROSA ELEMENTARY	626.28	567.99	58.29	112,169	-	(9,815)	102,354
0641	FT. WALTON BEACH HIGH	1,666.48	1,672.06	(5.58)	51,822	-	(19,040)	32,782
0651	BRUNER MIDDLE	803.26	799.69	3.57	1,661	-	3,063	4,724
0671	LEWIS K-8	654.55	652.93	1.62	7,626	-	(4,914)	2,712
0681	LONGWOOD ELEMENTARY	686.23	600.55	85.68	153,314	-	-	153,314
0701	CHOICE HIGH & VOCATIONAL CENTER	334.98	394.75	(59.77)	-	(42,028)	N/A	(42,028)
0731	WALKER ELEMENTARY	789.22	770.47	18.75	31,842	-	-	31,842
0741	BLUEWATER ELEMENTARY	947.84	863.14	84.70	149,009	-	-	149,009
0751	ANTIOCH ELEMENTARY	953.12	911.01	42.11	86,393	-	-	86,393
0761	DAVIDSON MIDDLE	934.07	913.27	20.80	43,400	-	(6,838)	36,562
0771	DESTIN MIDDLE	644.43	668.84	(24.41)	-	(29,420)	10,850	(18,570)
0801	RICHBOURG SCHOOL	218.73	215.94	2.79	12,405	-	N/A	12,405
	DISTRICT SCHOOLS	29,440.93	28,873.18	567.75	1,662,477	(247,726)	5,089	1,419,840

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 2013-2014  
REVISED APRIL 22, 2014

Exhibit A

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

OTHER REGULAR DISTRICT OPERATED PROGRAMS

0721	OKALOOSA STEMM ACADEMY	129.83	168.00	(38.17)	-	(14,472)	N/A	(14,472)
0811	SOUTHSIDE PRE-K	111.03	99.46	11.57	29,927	-	N/A	29,927
9818	NORTHWEST FLORIDA BALLET	146.35	155.45	(9.10)	-	(14,384)	N/A	(14,384)
9819	ADJUDICATED YOUTH FACILITY	25.27	29.19	(3.92)	-	(5,525)	N/A	(5,525)
DISTRICT OPERATED REGULAR PROGRAMS		412.48	452.10	(39.62)	29,927	(34,381)	-	(4,454)

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	17.60	74.49	(56.89)	-	(542)	N/A	(542)
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	42.46	59.88	(17.42)	-	(13,930)	N/A	(13,930)
9812	OKALOOSA YOUTH ACADEMY	78.61	91.50	(12.89)	-	(6,237)	N/A	(6,237)
9813	OKALOOSA REGIONAL DETENTION CENTER	17.35	26.10	(8.75)	-	(6,270)	N/A	(6,270)
9814	ADOLESCENT SUBSTANCE ABUSE	2.67	-	2.67	4,524	-	N/A	4,524
TOTAL - DISTRICT OPERATED DJJ PROGRAM		158.69	251.97	(93.28)	4,524	(26,979)	-	(22,455)

TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS	30,012.10	29,577.25	434.85	\$	1,696,928	\$	(309,086)	\$	5,089	\$	1,392,931
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**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**FEFP BASE FUNDING - FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE PER FEBRUARY FTE SURVEY**  
**FISCAL YEAR 2013-2014**  
**APRIL 21, 2014**

**Exhibit B**

		A	B	C	D	E	F	G	H	I	J	K	L
Cost Center Number	School/Center Name	Estimated Actual Total WFTE Based On February Survey	Adjusted Projected WFTE Per School Budget Manual	Final Increase/ (Decrease) in WFTE	92% of FEFP Revenue for Final Increase/ (Decrease) in WFTE	Mid-Year FEFP Adjustment to Revenue Increase/ (Decrease)	Final FEFP Adjustment to Revenue Increase/ (Decrease)	Schools with Increases Will Receive 100% of Funds Due	Schools with Decreases Will Repay 100% of Funds Due	Portion of Reduction Covered by Offset-Decentralized FTE Reserves Project 3004	Actual Reduction to School Discretionary Reserves	Portion of Reduction Covered by Available Discretionary Reserves As of 04/18/14	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 04/18/14
					(C x BSA x DCD x 92%)	TAM 2014-027	(D - E)	(F x 100%)	(F x 100%)		(H - I)		
<b>DISTRICT SCHOOLS</b>													
0031	EDWINS ELEMENTARY	463.40	429.06	34.34	\$ 116,388	\$ 63,804	\$ 52,584	\$ 52,584	\$ -	\$ -	\$ -	\$ -	\$ -
0041	BAKER SCHOOL	1,418.51	1,397.57	20.94	70,972	25,708	45,264	45,264	-	-	-	-	-
0051	BOB SIKES ELEMENTARY	950.85	892.63	58.22	197,324	101,594	95,730	95,730	-	-	-	-	-
0082	MEIGS MIDDLE	527.37	531.84	(4.47)	(15,151)	(21,352)	6,201	6,201	-	-	-	-	-
0092	SHOAL RIVER MIDDLE	843.27	876.56	(33.29)	(112,830)	(81,004)	(31,826)	-	(31,826)	-	(31,826)	(27,149)	(4,677)
0121	RUCKEL MIDDLE	984.29	953.96	30.33	102,797	49,365	53,432	53,432	-	-	-	-	-
0131	DESTIN ELEMENTARY	895.72	866.80	28.92	98,019	51,144	46,875	46,875	-	-	-	-	-
0151	EDGE ELEMENTARY	628.89	632.51	(3.62)	(12,269)	(26,843)	14,574	14,574	-	-	-	-	-
0161	EGLIN ELEMENTARY	521.20	583.67	(62.47)	(211,729)	(147,332)	(64,397)	-	(64,397)	-	(64,397)	(3,578)	(60,819)
0201	LAUREL HILL SCHOOL	416.93	442.58	(25.65)	(86,935)	(57,720)	(29,215)	-	(29,215)	-	(29,215)	36,915	(66,130)
0211	NICEVILLE HIGH	1,894.87	1,816.10	78.77	266,974	102,170	164,804	164,804	-	-	-	-	-
0222	NORTHWOOD ELEMENTARY	814.48	790.33	24.15	81,851	61,736	20,115	20,115	-	-	-	-	-
0241	SILVER SANDS	531.77	564.45	(32.68)	(110,762)	(59,922)	(50,840)	-	(50,840)	-	(50,840)	(34,836)	(16,004)
0251	RIVERSIDE ELEMENTARY	1,015.34	1,017.26	(1.92)	(6,507)	(23,691)	17,184	17,184	-	-	-	-	-
0271	PRYOR MIDDLE	623.01	625.38	(2.37)	(8,033)	(18,099)	10,066	10,066	-	-	-	-	-
0281	WRIGHT ELEMENTARY	683.97	631.23	52.74	178,751	75,276	103,475	103,475	-	-	-	-	-
0431	SHALIMAR ELEMENTARY	688.89	631.46	57.43	194,647	80,394	114,253	114,253	-	-	-	-	-
0541	ELLIOTT PT. ELEMENTARY	662.34	670.29	(7.95)	(26,945)	(20,064)	(6,881)	-	(6,881)	(6,881)	-	-	-
0561	MARY ESTHER ELEMENTARY	682.91	656.84	26.07	88,359	50,822	37,537	37,537	-	-	-	-	-
0571	PLEW ELEMENTARY	790.37	742.54	47.83	162,110	64,905	97,205	97,205	-	-	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,561.92	1,576.94	(15.02)	(50,907)	(68,599)	17,692	17,692	-	-	-	-	-
0601	CRESTVIEW HIGH	1,915.78	1,856.49	59.29	200,951	103,916	97,035	97,035	-	-	-	-	-
0621	KENWOOD ELEMENTARY	665.66	656.05	9.61	32,571	13,761	18,810	18,810	-	-	-	-	-
0631	FLOROSA ELEMENTARY	626.28	567.99	58.29	197,562	85,393	112,169	112,169	-	-	-	-	-
0641	FT. WALTON BEACH HIGH	1,666.48	1,672.06	(5.58)	(18,912)	(70,734)	51,822	51,822	-	-	-	-	-
0651	BRUNER MIDDLE	803.26	799.69	3.57	12,100	10,439	1,661	1,661	-	-	-	-	-
0671	LEWIS K-8	654.55	652.93	1.62	5,491	(2,135)	7,626	7,626	-	-	-	-	-
0681	LONGWOOD ELEMENTARY	686.23	600.55	85.68	290,394	137,080	153,314	153,314	-	-	-	-	-
0701	CHOICE HIGH & VOCATIONAL CENTER	334.98	394.75	(59.77)	(202,578)	(160,550)	(42,028)	-	(42,028)	-	(42,028)	(10,918)	(31,110)
0731	WALKER ELEMENTARY	789.22	770.47	18.75	63,549	31,707	31,842	31,842	-	-	-	-	-
0741	BLUEWATER ELEMENTARY	947.84	863.14	84.70	287,072	138,063	149,009	149,009	-	-	-	-	-
0751	ANTIOCH ELEMENTARY	953.12	911.01	42.11	142,723	56,330	86,393	86,393	-	-	-	-	-
0761	DAVIDSON MIDDLE	934.07	913.27	20.80	70,497	27,097	43,400	43,400	-	-	-	-	-
0771	DESTIN MIDDLE	644.43	668.84	(24.41)	(82,733)	(53,313)	(29,420)	-	(29,420)	-	(29,420)	(4,232)	(25,188)
0801	RICHBOURG SCHOOL	218.73	215.94	2.79	9,456	(2,949)	12,405	12,405	-	-	-	-	-
	<b>DISTRICT SCHOOLS</b>	<b>29,440.93</b>	<b>28,873.18</b>	<b>567.75</b>	<b>1,924,267</b>	<b>516,397</b>	<b>1,407,870</b>	<b>1,662,477</b>	<b>(254,607)</b>	<b>(6,881)</b>	<b>(247,726)</b>	<b>(43,797)</b>	<b>(203,929)</b>

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**FEFP BASE FUNDING - FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE PER FEBRUARY FTE SURVEY**  
**FISCAL YEAR 2013-2014**  
**APRIL 21, 2014**

**Exhibit B**

		A	B	C	D	E	F	G	H	I	J	K	L
Cost Center Number	School/Center Name	Estimated Actual Total WFTE Based On February Survey	Adjusted Projected WFTE Per School Budget Manual	Final Increase/ (Decrease) in WFTE	92% of FEFP Revenue for Final Increase/ (Decrease) in WFTE	Mid-Year FEFP Adjustment to Revenue Increase/ (Decrease)	Final FEFP Adjustment to Revenue Increase/ (Decrease)	Schools with Increases Will Receive 100% of Funds Due	Schools with Decreases Will Repay 100% of Funds Due	Portion of Reduction Covered by Offset-Decentralized FTE Reserves Project 3004	Actual Reduction to School Discretionary Reserves	Portion of Reduction Covered by Available Discretionary Reserves As of 04/18/14	Portion of Reduction Causing a Deficit in Discretionary Reserves As of 04/18/14
					(C x BSA x DCD x 92%)	TAM 2014-027	(D - E)	(F x 100%)	(F x 100%)		(H - I)		
<b>OTHER REGULAR DISTRICT OPERATED PROGRAMS</b>													
0721	OKALOOSA STEM ACADEMY	129.83	168.00	(38.17)	(129,369)	(114,897)	(14,472)	-	(14,472)	-	(14,472)	(14,472)	-
0811	SOUTHSIDE PRE-K D	111.03	99.46	11.57	39,214	9,287	29,927	29,927	-	-	-	-	-
9818	NORTHWEST FLORIDA BALLET	146.35	155.45	(9.10)	(31,848)	(17,464)	(14,384)	-	(14,384)	-	(14,384)	(1,365)	(13,019)
9819	ADJUDICATED YOUTH FACILITY	25.27	29.19	(3.92)	(13,286)	(7,761)	(5,525)	-	(5,525)	-	(5,525)	(5,525)	-
	<b>DISTRICT OPERATED REGULAR PROGRAMS</b>	<b>412.48</b>	<b>452.10</b>	<b>(39.62)</b>	<b>(135,289)</b>	<b>(130,835)</b>	<b>(4,454)</b>	<b>29,927</b>	<b>(34,381)</b>	<b>-</b>	<b>(34,381)</b>	<b>(21,362)</b>	<b>(13,019)</b>
<b>SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS</b>													
9810	GULF COAST YOUTH ACADEMY	17.60	74.49	(56.89)	(192,816)	(192,274)	(542)	-	(542)	-	(542)	(542)	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	42.46	59.88	(17.42)	(59,041)	(45,111)	(13,930)	-	(13,930)	-	(13,930)	(13,930)	-
9812	OKALOOSA YOUTH ACADEMY	78.61	91.50	(12.89)	(43,688)	(37,451)	(6,237)	-	(6,237)	-	(6,237)	(6,237)	-
9813	OKALOOSA REGIONAL DETENTION CENTER	17.35	26.10	(8.75)	(29,656)	(23,386)	(6,270)	-	(6,270)	-	(6,270)	(6,270)	-
9814	ADOLESCENT SUBSTANCE ABUSE	2.67	-	2.67	9,049	4,525	4,524	4,524	-	-	-	-	-
	<b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b>	<b>158.69</b>	<b>251.97</b>	<b>(93.28)</b>	<b>(316,152)</b>	<b>(293,697)</b>	<b>(22,455)</b>	<b>4,524</b>	<b>(26,979)</b>	<b>-</b>	<b>(26,979)</b>	<b>(26,979)</b>	<b>-</b>
	<b>TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS</b>	<b>30,012.10</b>	<b>29,577.25</b>	<b>434.85</b>	<b>\$ 1,472,826</b>	<b>\$ 91,865</b>	<b>\$ 1,380,961</b>	<b>\$ 1,696,928</b>	<b>\$ (315,967)</b>	<b>\$ (6,881)</b>	<b>\$ (309,086)</b>	<b>\$ (92,138)</b>	<b>\$ (216,948)</b>

- Notes:**
1. Final Conference: BSA - \$3,752.30; DCD - 0.9818
  2. FTE information provided by Information Systems on April 17, 2014.
  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 2014-027.
  4. Northwest Florida Ballet Academie receives 95% of its FEFP Base Funding.

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON FEBRUARY FTE SURVEY**  
**FISCAL YEAR 2013-2014**  
**APRIL 21, 2014**

**Exhibit C**

Cost Center Number	School/Center Name	Ufte Breakeven Point	Original Allocation			Mid-Year Adjustment - October FTE				Final Adjustment - February FTE			
			Adjusted Projected UFTE Per Budget Manual	UFTE Less Than Breakeven	Original Equalization Allocation	Estimated Actual UFTE Per October Survey	UFTE Less Than Breakeven	Mid-Year Revised Equalization Calculation	Mid-Year Increase/ (Decrease) Equalization Calculation	Estimated Actual UFTE Per February Survey	UFTE Less Than Breakeven	Final Revised Equalization Allocation	Final Increase/ (Decrease) Equalization
			(B - A)			(E - A)				(A - I)			
					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)			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)				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)	
0031	EDWINS ELEMENTARY	580.00	391.48	188.52	\$ 254,502	423.31	156.69	\$ 211,532	\$ (42,970)	421.87	158.13	\$ 213,476	\$ 1,944
0041	BAKER SCHOOL	1,230.00	1,336.12	-	-	1,350.90	-	-	-	1,357.45	-	-	-
0051	BOB SIKES ELEMENTARY	580.00	824.39	-	-	875.00	-	-	-	871.71	-	-	-
0082	MEIGS MIDDLE	955.00	531.23	423.77	529,713	525.14	429.86	537,325	7,612	525.54	429.46	536,825	(500)
0092	SHOAL RIVER MIDDLE	955.00	869.54	85.46	106,825	851.85	103.15	128,938	22,113	842.53	112.47	140,588	11,650
0121	RUCKEL MIDDLE	955.00	948.23	6.77	8,462	979.07	-	-	(8,462)	980.72	-	-	-
0131	DESTIN ELEMENTARY	580.00	784.80	-	-	809.27	-	-	-	808.25	-	-	-
0151	EDGE ELEMENTARY	580.00	582.39	-	-	574.89	5.11	6,899	6,899	578.61	1.39	1,876	(5,023)
0161	EGLIN ELEMENTARY	580.00	526.47	53.53	72,266	485.46	94.54	127,629	55,363	468.70	111.30	150,255	22,626
0201	LAUREL HILL SCHOOL	705.00	426.63	278.37	364,665	408.54	296.46	388,363	23,698	400.63	304.37	398,725	10,362
0211	NICEVILLE HIGH	1,755.00	1,795.78	-	-	1,852.47	-	-	-	1,870.50	-	-	-
0222	NORTHWOOD ELEMENTARY	580.00	705.77	-	-	744.69	-	-	-	735.69	-	-	-
0241	SILVER SANDS	N/A	141.00	N/A	N/A	137.68	N/A	N/A	N/A	134.00	N/A	N/A	N/A
0251	RIVERSIDE ELEMENTARY	580.00	936.55	-	-	930.05	-	-	-	934.52	-	-	-
0271	PRYOR MIDDLE	955.00	622.93	332.07	415,088	617.76	337.24	421,550	6,462	620.31	334.69	418,363	(3,187)
0281	WRIGHT ELEMENTARY	580.00	575.26	4.74	6,399	615.87	-	-	(6,399)	623.52	-	-	-
0431	SHALIMAR ELEMENTARY	580.00	579.78	0.22	297	620.77	-	-	(297)	629.80	-	-	-
0541	ELLIOTT PT. ELEMENTARY	580.00	608.10	-	-	601.27	-	-	-	599.88	-	-	-
0561	MARY ESTHER ELEMENTARY	580.00	602.63	-	-	630.73	-	-	-	627.13	-	-	-
0571	PLEW ELEMENTARY	580.00	686.54	-	-	717.38	-	-	-	726.15	-	-	-
0581	CHOCTAW HIGH	1,755.00	1,548.19	206.81	266,785	1,529.68	225.32	290,663	23,878	1,534.40	220.60	284,574	(6,089)
0601	CRESTVIEW HIGH & NORTH HIGH SCHOOL	1,755.00	1,824.72	-	-	1,891.88	-	-	-	1,889.79	-	-	-
0621	KENWOOD ELEMENTARY	580.00	613.70	-	-	608.78	-	-	-	610.05	-	-	-
0631	FLOROSA ELEMENTARY	580.00	517.09	62.91	84,929	561.30	18.70	25,245	(59,684)	568.57	11.43	15,430	(9,815)
0641	FT WALTON BEACH HIGH	1,755.00	1,651.06	103.94	134,083	1,628.60	126.40	163,056	28,973	1,643.36	111.64	144,016	(19,040)
0651	BRUNER MIDDLE	955.00	792.85	162.15	202,688	801.58	153.42	191,775	(10,913)	799.13	155.87	194,838	3,063
0671	LEWIS K-8	955.00	619.54	335.46	436,098	616.61	338.39	439,907	3,809	620.39	334.61	434,993	(4,914)
0681	LONGWOOD ELEMENTARY	580.00	547.73	32.27	43,565	616.48	-	-	(43,565)	619.62	-	-	-
0701	CHOICE HIGH & NEW HIGH SCHOOL SOUTH	N/A	391.04	N/A	N/A	344.03	N/A	N/A	N/A	331.72	N/A	N/A	N/A
0731	WALKER ELEMENTARY	580.00	709.23	-	-	715.02	-	-	-	716.16	-	-	-
0741	BLUEWATER ELEMENTARY	580.00	799.39	-	-	870.87	-	-	-	873.79	-	-	-
0751	ANTIOCH ELEMENTARY	580.00	837.39	-	-	866.40	-	-	-	874.21	-	-	-
0761	DAVIDSON MIDDLE	955.00	901.00	54.00	67,500	915.91	39.09	48,863	(18,637)	921.38	33.62	42,025	(6,838)
0771	DESTIN MIDDLE	955.00	668.23	286.77	358,463	651.54	303.46	379,325	20,862	642.86	312.14	390,175	10,850
0801	RICHBOURG SCHOOL	N/A	54.99	N/A	N/A	59.33	N/A	N/A	N/A	58.11	N/A	N/A	N/A
<b>DISTRICT SCHOOLS</b>			<b>26,951.77</b>	<b>2,617.76</b>	<b>\$ 3,352,328</b>	<b>27,430.11</b>	<b>2,627.83</b>	<b>3,361,070</b>	<b>8,742</b>	<b>27,461.05</b>	<b>2,631.72</b>	<b>3,366,159</b>	<b>5,089</b>



SCHOOL DISTRICT OF OKALOOSA COUNTY  
 CSR - EQUALIZATION RECALCULATION - ADJUSTMENT BASED ON FEBRUARY FTE SURVEY  
 FISCAL YEAR 2013-2014  
 APRIL 21, 2014

Exhibit C

		A	B			C	D		E	F	G	H	I	J	K	L
Cost Center Number	School/Center Name	UFTE Breakeven Point	Original Allocation			Mid-Year Adjustment - October FTE				Final Adjustment - February FTE						
			Adjusted Projected UFTE Per Budget Manual	UFTE Less Than Breakeven	Original Equalization Allocation	Estimated Actual UFTE Per October Survey	UFTE Less Than Breakeven	Mid-Year Revised Equalization Calculation	Mid-Year Increase/ (Decrease) Equalization Calculation	Estimated Actual UFTE Per February Survey	UFTE Less Than Breakeven	Final Revised Equalization Allocation	Final Increase/ (Decrease) Equalization			
			(B - A)	ES=(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)	(A - I)			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)	(K - G)	
OTHER REGULAR DISTRICT OPERATED PROGRAMS																
0721	OKALOOSA STEM ACADEMY	N/A	168.00	N/A	N/A	134.10	N/A	N/A	N/A	129.67	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	96.76	N/A	N/A	N/A			
9818	NORTHWEST FLORIDA BALLET	N/A	149.70	N/A	N/A	145.92	N/A	N/A	N/A	141.82	N/A	N/A	N/A			
9819	ADJUDICATED YOUTH FACILITY	N/A	28.87	N/A	N/A	26.60	N/A	N/A	N/A	25.00	N/A	N/A	N/A			
DISTRICT OPERATED REGULAR PROGRAMS			432.81	-	\$ -	397.69	-	-	-	393.25	-	-	-			
SCHOOL 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	17.50	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	42.22	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	78.12	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	17.23	N/A	N/A	N/A			
9814	ADOLESCENT SUBSTANCE ABUSE	N/A	-	N/A	N/A	2.65	N/A	N/A	N/A	2.65	N/A	N/A	N/A			
TOTAL - DISTRICT OPERATED DJJ PROGRAM			250.30	-	\$ -	165.63	-	-	-	157.72	-	-	-			
TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS																
			27,634.88	2,617.76	\$ 3,352,328	27,993.43	2,627.83	\$ 3,361,070	\$ 8,742	28,012.02	2,631.72	\$ 3,366,159	\$ 5,089			