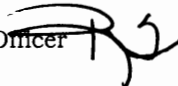




SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE

FINANCE TAM: 2014-047
CONTACT: Julie Perry, Director
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: Selected School Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: May 14, 2014
SUBJECT: NWFSC Dual Enrollment Billing

Beginning with fiscal year 2013-2014, the Legislature updated Florida Statute 1007.271(5)(b)(21)(n), Dual Enrollment Programs, to include the following language:

“School districts shall pay the standard tuition rate per credit hour from funds provided in the Florida Education Finance Program to the institution providing instruction when such instruction takes place on the postsecondary campus to cover instructional and support costs incurred by the postsecondary institution. When dual enrollment is provided on the high school site by postsecondary institution faculty, the school district shall reimburse the costs associated with the proportion of salary and benefits and other actual costs of the postsecondary institution to provide the instruction.”

The School District of Okaloosa County has received and paid the Northwest Florida State College dual enrollment billing for fiscal year 2013-2014. The “Dual Enrollment Billing – Fall 2013 Term” and “Dual Enrollment Billing – Spring 2014 Term” spreadsheets each indicate the following information:

1. Cost of students taking dual enrollment classes at college locations
2. Cost of college instructors providing either online courses or courses at high school
3. Credit due to district from NWFSC
4. Net Amount Due to NWFSC – Fall or Spring Term

There is also a “Dual Enrollment Billing – Fall & Spring Terms – Summary” spreadsheet that indicates:

1. Net Amount Due to NWFSC – Fall 2013 Term
2. Net Amount Due to NWFSC – Spring 2014 Term
3. Net Amount Due to NWFSC – Fiscal Year 2013-2014

The “Total Amount Due to NWFSC” in paragraph 3 above has been charged to 1010.5100.0310.Center, and the corresponding credit will be applied to the same funding strip making the net charge equal to the amount in the column labeled “Net Amount Due to NWFSC.”

If a school has sufficient funding in Discretionary Set-Aside – Schools – Project 4099 to cover the expenditure, Budgeting will transfer an equivalent amount from Project 4099 to 1010.9890.0987.Center. The school will then need to enter a budget amendment online to cover any deficit in 1010.5100.0310.Center.

Should you have any questions or require additional information, please contact Julie Perry at 833-5850.

cc: School Bookkeepers

School District of Okaloosa County
Dual Enrollment Billing
FALL 2013 TERM
Fiscal Year 2013-2014
May 14, 2014

1. Students Taking Dual Enrollment Classes at College Locations

Center	School Name	No. of Students & Courses	Total Hours	Amount Per Hour	Amount Due to NWFSC
0041	Baker School	89.00	282.00	\$ 71.98	\$ 20,298.36
0201	Laurel Hill School	12.00	37.00	\$ 71.98	2,663.26
0211	Niceville High	162.00	515.00	\$ 71.98	37,069.70
0581	Choctaw High	95.00	298.00	\$ 71.98	21,450.04
0601	Crestview High	164.00	517.00	\$ 71.98	37,213.66
0641	Ft. Walton Beach High	147.00	460.00	\$ 71.98	33,110.80
7023	Okaloosa On-Line	9.00	31.00	\$ 71.98	2,231.38
Total		678.00	2,140.00		\$ 154,037.20

2. College Instructor Providing Either Online Course or Course at High School

Center	School Name	No. of Students	Course Name & Description	No. of Hours	Amount Due to NWFSC
0041	Baker School	18.00	MAC1105 - MIZELL On-Online College Algebra	3.00	\$ 2,255.00
Total		18.00			\$ 2,255.00

3. Credit Per Student Per Course (FY 2013-2014 Only)

Center	School Name	No. of Students & Courses	Credit Per Student & Course	Credit Due to OCSD
0041	Baker School	107.00	\$ 100.00	\$ 10,700.00
0201	Laurel Hill School	12.00	\$ 100.00	1,200.00
0211	Niceville High	162.00	\$ 100.00	16,200.00
0581	Choctaw High	95.00	\$ 100.00	9,500.00
0601	Crestview High	164.00	\$ 100.00	16,400.00
0641	Ft. Walton Beach High	147.00	\$ 100.00	14,700.00
7023	Okaloosa On-Line	9.00	\$ 100.00	900.00
Total		696.00		\$ 69,600.00

4. Net Amount Due to NWFSC - Fall 2013 Term

Center	School Name	College Locations	Online/High School Locations	Total Amount Due to NWFSC	Less Credit Due to OCSD	Net Amount Due to NWFSC
0041	Baker School	\$ 20,298.36	\$ 2,255.00	\$ 22,553.36	\$ (10,700.00)	\$ 11,853.36
0201	Laurel Hill School	2,663.26	-	2,663.26	(1,200.00)	1,463.26
0211	Niceville High	37,069.70	-	37,069.70	(16,200.00)	20,869.70
0581	Choctaw High	21,450.04	-	21,450.04	(9,500.00)	11,950.04
0601	Crestview High	37,213.66	-	37,213.66	(16,400.00)	20,813.66
0641	Ft. Walton Beach High	33,110.80	-	33,110.80	(14,700.00)	18,410.80
7023	Okaloosa On-Line	2,231.38	-	2,231.38	(900.00)	1,331.38
Total		\$ 154,037.20	\$ 2,255.00	\$ 156,292.20	\$ (69,600.00)	\$ 86,692.20

School District of Okaloosa County
Dual Enrollment Billing
SPRING 2014 TERM
Fiscal Year 2013-2014
May 14, 2014

1. Students Taking Dual Enrollment Classes at College Locations

Center	School Name	No. of Students & Courses	Total Hours	Amount Per Hour	Amount Due to NWFSC
0041	Baker School	101.00	322.00	\$ 71.98	\$ 23,177.56
0201	Laurel Hill School	13.00	40.00	\$ 71.98	2,879.20
0211	Niceville High	160.00	510.00	\$ 71.98	36,709.80
0581	Choctaw High	110.00	343.00	\$ 71.98	24,689.14
0601	Crestview High	171.00	532.00	\$ 71.98	38,293.36
0641	Ft. Walton Beach High	138.00	430.00	\$ 71.98	30,951.40
7023	Okaloosa On-Line	5.00	18.00	\$ 71.98	1,295.64
Total		698.00	2,195.00		\$ 157,996.10

2. College Instructor Providing Either Online Course or Course at High School

Center	School Name	No. of Students	Course Name & Description	No. of Hours	Amount Due to NWFSC
N/A					
Total		-			\$ -

3. Credit Per Student Per Course (FY 2013-2014 Only)

Center	School Name	No. of Students & Courses	Credit Per Student & Course	Credit Due to OCSD
0041	Baker School	101.00	\$ 100.00	\$ 10,100.00
0201	Laurel Hill School	13.00	\$ 100.00	1,300.00
0211	Niceville High	160.00	\$ 100.00	16,000.00
0581	Choctaw High	110.00	\$ 100.00	11,000.00
0601	Crestview High	171.00	\$ 100.00	17,100.00
0641	Ft. Walton Beach High	138.00	\$ 100.00	13,800.00
7023	Okaloosa On-Line	5.00	\$ 100.00	500.00
Total		698.00		\$ 69,800.00

4. Net Amount Due to NWFSC - Spring 2014 Term

Center	School Name	College Locations	Online/High School Locations	Total Amount Due to NWFSC	Less Credit Due to OCSD	Net Amount Due to NWFSC
0041	Baker School	\$ 23,177.56	\$ -	\$ 23,177.56	\$ (10,100.00)	\$ 13,077.56
0201	Laurel Hill School	2,879.20	-	2,879.20	(1,300.00)	1,579.20
0211	Niceville High	36,709.80	-	36,709.80	(16,000.00)	20,709.80
0581	Choctaw High	24,689.14	-	24,689.14	(11,000.00)	13,689.14
0601	Crestview High	38,293.36	-	38,293.36	(17,100.00)	21,193.36
0641	Ft. Walton Beach High	30,951.40	-	30,951.40	(13,800.00)	17,151.40
7023	Okaloosa On-Line	1,295.64	-	1,295.64	(500.00)	795.64
Total		\$ 157,996.10	\$ -	\$ 157,996.10	\$ (69,800.00)	\$ 88,196.10

School District of Okaloosa County
Dual Enrollment Billing
FALL & SPRING TERMS - SUMMARY
Fiscal Year 2013-2014
May 14, 2014

1. Net Amount Due to NWFSC - Fall 2013 Term

Center	School Name	College Locations	Online/High School Locations	Total Amount Due to NWFSC	Less Credit Due to OCSD	Net Amount Due to NWFSC
0041	Baker School	\$ 20,298.36	\$ 2,255.00	\$ 22,553.36	\$ (10,700.00)	\$ 11,853.36
0201	Laurel Hill School	2,663.26	-	2,663.26	(1,200.00)	1,463.26
0211	Niceville High	37,069.70	-	37,069.70	(16,200.00)	20,869.70
0581	Choctaw High	21,450.04	-	21,450.04	(9,500.00)	11,950.04
0601	Crestview High	37,213.66	-	37,213.66	(16,400.00)	20,813.66
0641	Ft. Walton Beach High	33,110.80	-	33,110.80	(14,700.00)	18,410.80
7023	Okaloosa On-Line	2,231.38	-	2,231.38	(900.00)	1,331.38
Total		\$ 154,037.20	\$ 2,255.00	\$ 156,292.20	\$ (69,600.00)	\$ 86,692.20

2. Net Amount Due to NWFSC - Spring 2014 Term

Center	School Name	College Locations	Online/High School Locations	Total Amount Due to NWFSC	Less Credit Due to OCSD	Net Amount Due to NWFSC
0041	Baker School	\$ 23,177.56	\$ -	\$ 23,177.56	\$ (10,100.00)	\$ 13,077.56
0201	Laurel Hill School	2,879.20	-	2,879.20	(1,300.00)	1,579.20
0211	Niceville High	36,709.80	-	36,709.80	(16,000.00)	20,709.80
0581	Choctaw High	24,689.14	-	24,689.14	(11,000.00)	13,689.14
0601	Crestview High	38,293.36	-	38,293.36	(17,100.00)	21,193.36
0641	Ft. Walton Beach High	30,951.40	-	30,951.40	(13,800.00)	17,151.40
7023	Okaloosa On-Line	1,295.64	-	1,295.64	(500.00)	795.64
Total		\$ 157,996.10	\$ -	\$ 157,996.10	\$ (69,800.00)	\$ 88,196.10

3. Net Amount Due to NWFSC - Fiscal Year 2013-2014

Center	School Name	College Locations	Online/High School Locations	Total Amount Due to NWFSC	Less Credit Due to OCSD	Net Amount Due to NWFSC
0041	Baker School	\$ 43,475.92	\$ 2,255.00	\$ 45,730.92	\$ (20,800.00)	\$ 24,930.92
0201	Laurel Hill School	5,542.46	-	5,542.46	(2,500.00)	3,042.46
0211	Niceville High	73,779.50	-	73,779.50	(32,200.00)	41,579.50
0581	Choctaw High	46,139.18	-	46,139.18	(20,500.00)	25,639.18
0601	Crestview High	75,507.02	-	75,507.02	(33,500.00)	42,007.02
0641	Ft. Walton Beach High	64,062.20	-	64,062.20	(28,500.00)	35,562.20
7023	Okaloosa On-Line	3,527.02	-	3,527.02	(1,400.00)	2,127.02
Total		\$ 312,033.30	\$ 2,255.00	\$ 314,288.30	\$ (139,400.00)	\$ 174,888.30

Notes:

1. Schools have received funding for the FTE earned by these students; therefore, the "Net Amount Due to NWFSC" has been charged to 1010.5100.0310.Center.
2. If a school has funds available in Discretionary Set-Aside - Project 4099, Budgeting will move funds from Project 4099 to Discretionary reserves to cover the dual enrollment cost.