



SCHOOL DISTRICT OF OKALOOSA COUNTY

TECHNICAL ASSISTANCE MEMORANDUM

FINANCE

FINANCE TAM: 2005-006

CONTACT: Gwen Myers, Accountant
Budgeting and Financial Services

TELEPHONE: 833-3330

TO: Selected Principals

FROM: Rita Scallan, Director - Finance

DATE: September 24, 2004

SUBJECT: School Recognition Awards
Project 5160

On September 10, 2001, the School Board agreed to a waiver of the collective bargaining agreement and authorized the disbursement of School Recognition funds. The waiver of the collective bargaining agreement relates to any bonus payments that may be awarded from School Recognition funds. The Waiver provides specific requirements, including a statement of compliance which must be signed by the Principal, School Advisory Council Chairman, and Building Representative (See Attachment A). **In order for the District to budget and disburse School Recognition Funds, your school must comply with the provisions of the Waiver and must submit the information to the Budgeting and Financial Services Department.** Finance will review your school's plan for mathematical accuracy and will then forward your plan to the Superintendent for his review and approval. Once your school's plan is approved, Budgeting will then process your school's Budget Detail Form - MIS 3149.

Reminder: If the school staff and the school advisory council cannot reach agreement by November 1, 2004, the award must be equally distributed to all classroom teachers currently teaching in the school.

Budget Pointers

- Attached is a *School Recognition Funds* spreadsheet that shows your school's award amount. This amount is the total for your school's budget and is also the amount that is to be used on the *MIS 3149 Budget Detail Form* (Attached). If you would like to use an electronic version of the Budget Detail Form, you can access the form through our Finance web site. The Total on the bottom of the Budget Detail Form should equal the Total Allocation at the top of the form and should also match your approved plan total.
- All expenditures must comply with Florida Statutes Section 1008.36 which requires school recognition funds to be used for nonrecurring bonuses for school faculty and staff, nonrecurring expenditures for educational equipment or materials, or for temporary personnel to assist schools in maintaining or improving student performance. **At the end of fiscal year 2004-2005, the Principal will be asked to sign a Certificate of Compliance stating that all expenditures have met the requirements of Florida Statutes.**

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- If you are planning on paying a bonus to faculty and/or staff, remember to budget 7.65% for FICA (Object 0220). Depending on your school's total budget, there are two methods from which you can choose to pay FICA:

Example #1: The total bonus amount to be paid is \$100.00. FICA would need to be backed out of the \$100.00 ($100/1.0765=92.89$). The employee would be submitted on the Other Compensation Form for \$92.89. The school's budget would be debited \$92.89 for Bonuses (Object 0105) and \$7.11 for FICA (Object 0220). *Total bonus expenditure would be \$100.00.*

Example #2: The total bonus amount is \$100.00 plus FICA. FICA would need to be added to the \$100.00 ($100*.0765=7.65$). The employee would be submitted on the Other Compensation Form for \$100.00. The school's budget would be debited \$100.00 for Bonuses (Object 0105) and \$7.65 for FICA (Object 0220). *Total bonus expenditure would be \$107.65.*

- Schools are encouraged to expend their total award amount during the 2004-2005 school year.
- Remaining Florida School Recognition funds (Project 3160) also need to be spent this school year. The remaining funds need to be spent according to the original plan submitted by the school advisory council or the school advisory council can amend the plan by sending Finance a copy of the minutes detailing the revisions of their plan.

Bonuses

If your school has included a bonus payment for faculty and/or staff, Budgeting will notify Payroll when the Superintendent has received your school's plan. You will still need to send bonus information to Payroll on a MIS 3180 Other Compensation Form.

Bonus Questions

- What information does Payroll need?
Payroll needs a list of all recipients, including information as follows: name, social security number, job identification number, and the amount of the bonus award to each individual recipient. If any of the recipients are not current employees of the District, please list separately the recipient's social security number, mailing address, and amount of the bonus.
- Who will process bonus payments for recipients selected to receive a bonus who are not a current employee of the School District?
For recipients not currently employed by the District, Payroll will send the information to Accounts Payable for processing with the next regular accounts payable check run. Accounts Payable will mail checks directly to the recipients who are not currently employed by the District.
- When should schools send the bonus list to Payroll?
The bonus list (MIS 3180 Other Compensation Form) should be attached to your regular payroll report for the month after you've submitted your plan, budget and compliance form to the Budgeting Department for the Superintendent's approval.

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- When will Payroll issue the bonus checks?

If the Superintendent has approved your school's plan and budget prior to the payroll cutoff date, Payroll will process the bonuses with that month's regular payroll. If not, Payroll will wait for notification that the Superintendent has received your school's plan and budget. Then Payroll will process the bonus payments with the following month's payroll.

For additional information or to view "Frequently Asked Questions" regarding the Florida School Recognition Program, please visit the Department of Education website at:

<http://www.firn.edu/doe/evaluation/schrmain.htm>

If you have any questions relating to Budgeting for the School Recognition funds, please call Gwen Myers in Budgeting at 833-3330. If you have question relating to Payroll, please call your payroll clerk (Debbie Fetner 833-3646; Debbie Armor 833-3365; or Sandra Coleman 833-3650).

Attachments

Cc: Superintendent
Cabinet Members
OCEA
Payroll Department

Okaloosa County School District
School Recognition Funds - Project 5160
Fiscal Year 2004-2005
September 22, 2004

Center #	School Name	FY 2004-2005
0031	Edwins Elementary	\$ 47,017.00
0041	Baker School	134,851.00
0051	Bob Sikes Elementary	57,184.00
0082	Meigs Middle	71,302.00
0092	Richbourg Middle	71,403.00
0111	W. E. Combs School	-
0121	Ruckel Middle	89,169.00
0131	Destin Elementary	84,063.00
0151	Edge Elementary	47,231.00
0161	Cherokee Elementary	52,979.00
0201	Laurel Hill School	39,104.00
0211	Niceville High	-
0222	Northwood Elementary	51,316.00
0251	Southside Elementary	56,349.00
0261	Valparaiso Elementary	49,209.00
0271	Pryor Middle	81,277.00
0281	Wright Elementary	57,727.00
0431	Shalimar Elementary	54,046.00
0441	Oak Hill Elementary	52,379.00
0541	Elliott Point Elementary	63,276.00
0551	Ocean City Elementary	46,980.00
0561	Mary Esther Elementary	58,011.00
0571	Plew Elementary	67,843.00
0581	Choctawhatchee High	-
0601	Crestview High	-
0621	Kenwood Elementary	55,170.00
0631	Florosa Elementary	55,079.00
0641	Ft. Walton Beach High	-
0651	Bruner Middle	104,269.00
0671	Lewis Middle	60,454.00
0681	Longwood Elementary	42,715.00
0731	Walker Elementary	63,674.00
0741	Bluewater Elementary	68,092.00
0751	Antioch Elementary	76,400.00
0761	Davidson Middle	88,749.00
0771	Destin Middle	73,305.00
	Total - District Schools	\$ 2,020,623.00

**Waiver of Contract and Authorization to
Disburse School Recognition Funds**

The Board and the Okaloosa County Executive Board agree to a waiver of the Collective Bargaining Agreement. The Board authorizes the disbursement of school recognition funds in the cases of schools who submit the following to Rita Scallan, Director-Finance, and the OCEA office.

A copy of the plan and a statement signed by the Principal, School Advisory Council Chairman and OCEA Building Representative indicating:

1. That any individual who desired was afforded the opportunity to submit a plan.

Yes _____ No _____

2. That the definition of staff as used by this process was as follows:

3. That the staff of the school has voted by majority vote in a secret ballot on _____ as to how to spend the funds:

(date)

in favor _____ # opposed _____ # not voting _____

4. That subsequent to the staff vote, the School Advisory Council has voted by majority vote on _____ to ratify the proposed expenditure.

(date)

Yes _____ No _____

5. That the members of the instructional bargaining unit have voted by at least 80% majority vote in a secret ballot on _____ to waive the Contract to allow the expenditure to be made.

(date)

in favor _____ # opposed _____ # not voting _____

6. That the uses of funds as described conform to the statute governing such funds and all decisions were made in open meetings.

Yes _____ No _____

_____ (Principal)

_____ (School Advisory Council Chairman)

_____ (OCEA Building Representative)

*Please attach Total Plan
Send original to Rita Scallan, Director – Finance
Send copy to OCEA*

SCHOOL: _____

PROJECT NAME: Florida School Recognition

TOTAL ALLOCATION: _____

Principal/Department Head	Date
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FINANCE USE ONLY		
Date Posted to Budget:		

Select Year: 2004

Go

The 2004 Florida Statutes

[Title XLVIII](#)[Chapter 1008](#)[View Entire Chapter](#)

K-20 EDUCATION CODE ASSESSMENT AND ACCOUNTABILITY

1008.36 Florida School Recognition Program.--

(1) The Legislature finds that there is a need for a performance incentive program for outstanding faculty and staff in highly productive schools. The Legislature further finds that performance-based incentives are commonplace in the private sector and should be infused into the public sector as a reward for productivity.

(2) The Florida School Recognition Program is created to provide financial awards to public schools that:

- (a) Sustain high performance by receiving a school grade of "A," making excellent progress; or
 - (b) Demonstrate exemplary improvement due to innovation and effort by improving a letter grade.
- (3) All public schools, including charter schools, that receive a school grade pursuant to s. [1008.34](#) are eligible to participate in the program.

(4) All selected schools shall receive financial awards depending on the availability of funds appropriated and the number and size of schools selected to receive an award. Funds must be distributed to the school's fiscal agent and placed in the school's account and must be used for purposes listed in subsection (5) as determined jointly by the school's staff and school advisory council. If school staff and the school advisory council cannot reach agreement by November 1, the awards must be equally distributed to all classroom teachers currently teaching in the school.

(5) School recognition awards must be used for the following:

- (a) Nonrecurring bonuses to the faculty and staff;
- (b) Nonrecurring expenditures for educational equipment or materials to assist in maintaining and improving student performance; or
- (c) Temporary personnel for the school to assist in maintaining and improving student performance.

Notwithstanding statutory provisions to the contrary, incentive awards are not subject to collective bargaining.

History.--s. 381, ch. 2002-387.

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