



## SCHOOL DISTRICT OF OKALOOSA COUNTY TECHNICAL ASSISTANCE MEMORANDUM FINANCE

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**FINANCE TAM:** 2006-006  
**CONTACT:** Gwen Myers, Accountant  
Budgeting and Financial Services  
**TELEPHONE:** 833-3330

**TO:** Selected Principals  
**FROM:** Rita Scallan, Director - Finance  
**DATE:** September 9, 2005  
**SUBJECT:** School Recognition Awards  
Project 6160

On June 27, 2005, the School Board and OCEA agreed that a contract waiver would not be required for instructional staff to receive School Recognition bonuses. As a result of this agreement, schools will no longer be required to complete and submit a "Waiver of Contract and Authorization to Disburse School Recognition Funds" form. All other steps in the process will remain the same as in previous years. 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, 2005, 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 2005-2006, 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 2005-2006 school year.
- Remaining Florida School Recognition funds (Project 3160 and 5160) 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.*

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- 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.*
- 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  
FLORIDA SCHOOL RECOGNITION PROJECT 6160  
FISCAL YEAR 2005-2006  
September 9, 2005**

<b>Cost Center #</b>	<b>School Name</b>	<b>Amount Awarded FY 2005-2006</b>
0031	Edwins Elementary	\$ 42,807
0051	Bob Sikes Elementary	61,713
0082	Meigs Middle	70,963
0121	Ruckel Middle	89,901
0131	Destin Elementary	84,502
0151	Edge Elementary	47,407
0161	Cherokee Elementary	44,873
0211	Niceville High	225,943
0251	Southside Elementary	57,877
0261	Valparaiso Elementary	48,919
0271	Pryor Middle	75,387
0281	Wright Elementary	58,121
0431	Shalimar Elementary	52,781
0441	Oak Hill Elementary	53,968
0541	Elliott Point Elementary	61,592
0551	Ocean City Elementary	46,751
0571	Plew Elementary	63,461
0581	Choctawhatchee High	182,208
0601	Crestview High	174,381
0621	Kenwood Elementary	54,514
0631	Florosa Elementary	57,350
0641	Ft. Walton Beach High	184,511
0651	Bruner Middle	102,389
0671	Lewis Middle	59,618
0681	Longwood Elementary	44,088
0731	Walker Elementary	66,074
0741	Bluewater Elementary	68,009
0751	Antioch Elementary	77,364
0761	Davidson Middle	93,955
0771	Destin Middle	70,847
9818	Northwest Fl Ballet Academie	8,250
<b>Total District Schools</b>		<b>\$ 2,430,524</b>

### **Suggested Guidelines for A+ Funds**

1. Staff is defined as those individuals whose entire position is worked at one school. This staff will be allowed to vote on the A+ money plans.
2. Money can be spent on:
  - a. Non-recurring bonuses to the faculty and staff;
  - b. Non-recurring 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.
3. Deadline for plan approval is November 1. If unable to approve of a plan by November 1, all money will go to the current classroom teachers.
4. An A+ Money Committee should be designated to facilitate the process. It is suggested that the committee be made up of:
  - a. One (1) teacher (elected by all teachers whose entire position is worked at that school);
  - b. One (1) ESP (elected by all ESP's whose entire position is worked at that school); and
  - c. One (1) parent (selected by the SAC chair).
5. Guidelines for plans:
  - a. Set a date when the plans are due in to the principal.
  - b. Anyone can submit a plan.
  - c. Plans must have a name when turned in.
  - d. Principals will have a sign-off sheet with date and signature of both the principal and the plan person.
  - e. Principal will give all the plans to the A+ Money Committee.
6. The A+ Money Committee puts out all plans without names on them. Plans will be available for review by the staff for three (3) working days prior to voting.
7. Voting Requirements:
  - a. Staff signs a sign-in sheet and then votes by secret ballot for a plan.
  - b. Ballots are counted by A+ Money Committee.
  - c. Selection of the winning plan is based upon a plan getting 51% majority of those who voted.
8. The winning plan goes to SAC. They will vote "yes" or "no" on the plan in an open meeting. (No secret ballots.)

#### *Tips for Creating an A+ Plan*

1. Plans should be clear regarding whether the bonus goes to previous employees and/or all current employees.
2. FICA – Do you want to pay FICA before disbursement of money or after? Remember that you must pay all FICA, the District does not pay matching FICA.
3. It should be specified who the temporary personnel are (job title) that will be hired in the A+ Money plan.
4. Supplies/equipment should be designated in the plan or the plan should designate who makes the decision on the allocation of supplies/equipment money.
5. REMEMBER TO MAKE SURE THAT YOUR PLANS TOTAL DOLLARS EQUALS THE TOTAL DOLLARS EARNED BY YOUR SCHOOL.

# The 2005 Florida Statutes

## **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.

**SCHOOL:** \_\_\_\_\_

**PROJECT NAME: FLORIDA SCHOOL RECOGNITION**

**TOTAL ALLOCATION:**

Principal/Department Head	Date
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