




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

FINANCE TAM: 2007-006
CONTACT: Gwen Myers, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5830

TO: Selected Principals
FROM: Rita Scallan, Director - Finance 
DATE: August 25, 2006
SUBJECT: School Recognition Awards
Project 7160

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, 2006, 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 2006-2007, 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 2006-2007 school year.
- Remaining Florida School Recognition funds (Project 5160 and 6160) 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, Finance 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 Finance 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 833-5830. If you have question relating to Payroll, please call your payroll clerk (Debby Fetner 833-5849; Debbie Armor 833-5847; or Sandra Coleman 833-5848).

Attachments

Cc: Superintendent
Cabinet Members
OCEA
Payroll Department

**OKALOOSA COUNTY SCHOOL DISTRICT
 FLORIDA SCHOOL RECOGNITION PROJECT 7160
 FISCAL YEAR 2006-2007
 August 28, 2006**

Cost Center #	School Name	Amount Awarded FY 2006-2007
0751	Antioch Elementary	\$ 79,364
0041	Baker School	132,630
0741	Bluewater Elementary	67,893
0051	Bob Sikes Elementary	64,256
0651	Bruner Middle	98,518
0161	Cherokee Elementary	42,641
0581	Choctawhatchee High	175,752
0761	Davidson Middle	94,758
0131	Destin Elementary	85,515
0771	Destin Middle	68,383
0151	Edge Elementary	49,559
0031	Edwins Elementary	43,014
0541	Elliott Point Elementary	61,114
0631	Florosa Elementary	60,698
0641	Ft. Walton Beach High	188,250
0621	Kenwood Elementary	53,610
0671	Lewis Middle	60,045
0681	Longwood Elementary	38,315
0082	Meigs Middle	70,149
0211	Niceville High	224,043
9818	Northwest Fl Ballet Academie	8,488
0222	Northwood Elementary	59,823
0441	Oak Hill Elementary	54,573
0551	Ocean City Elementary	46,909
0571	Plew Elementary	62,966
0271	Pryor Middle	69,846
0092	Richbourg Middle	75,628
0121	Ruckel Middle	84,711
0431	Shalimar Elementary	53,993
0251	Southside Elementary	58,808
0261	Valparaiso Elementary	47,412
0731	Walker Elementary	66,508
0281	Wright Elementary	57,454
Total District Schools		\$ 2,505,626

Suggested Guidelines for A+ Funds

1. Staff is defined as those individuals whose entire position is worked at one school. ***Only those individuals defined as staff*** will be allowed to vote on the A+ money plans.
2. Money can be spent on: 1) non-recurring bonuses to the faculty and staff; 2) non-recurring expenditures for educational equipment or materials to assist in maintaining and improving student performance; or 3) temporary personnel for the school to assist in maintaining and improving student performance.
3. Deadline for the plan approval is November 1st. If unable to approve a plan by November 1st, all money will go to the current classroom teachers.
4. An A+ Committee should be designated to facilitate the process. It is suggested that 1 teacher (elected by all teachers whose entire position is worked at that school); 1 ESP (elected by all ESP's whose entire position is worked at that school) and 1 parent (the parent is selected by the SAC chair), make up the committee.
5. Set a date when the plans are due in to the principal.
6. Anyone can submit a plan.
7. Plans must have a name when turned in.
8. Principals will have a sign-off sheet with date and signature of both the principal and the plan person.
9. Principal will give all the plans to the A+ Money Committee.
10. The A+ Money Committee puts out all plans without names on them.
11. Plans will be available for review by the staff for three (3) working days prior to voting.
12. Staff signs a sign-in sheet and then votes by secret ballot for a plan.
13. Ballots are then counted by the A+ Money Committee. The plan receiving a 51% majority of those voting will be sent to the SAC for approval.
14. The plan selected by staff must be approved by a 51% majority of those SAC members present. SAC members will vote "yes" or "no" on the plan. Said vote shall **NOT** be by secret ballot.

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 (7.65%) 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 PLAN'S TOTAL DOLLARS EQUALS THE TOTAL DOLLARS EARNED BY YOUR SCHOOL.**

