



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

FINANCE TAM: 2008-019
CONTACT: Gwen Myers, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5830

TO: Selected Principals
FROM: Rita Scallan, Chief Financial Officer
DATE: September 28, 2007
SUBJECT: School Recognition Awards
Project 8160

Good News! Today Finance received the School Recognition Award allocation from the Department of Education. The allocation is based on school grades earned in fiscal year 2006-2007 and the fiscal year 2006-2007 Full-Time Equivalent (FTE) students as reported in the fourth calculation.

Please forward your school's plan to Finance and we will review it for mathematical accuracy. Your plan will then be forwarded to the Superintendent for her review and approval. Once 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, 2007, 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 should be entered on the *MIS 3149 Budget Detail Form* (See 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 2007-2008, 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 2007-2008 school year.
- Remaining Florida School Recognition funds (Project 6160 and 7160) 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 approved 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.fldoe.org/evaluation/schrmain.asp>

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: Executive Staff
OCEA
Payroll Department

**SCHOOL DISTRICT OF OKALOOSA COUNTY
 LOTTERY - SCHOOL RECOGNITION - PROJECT 8160
 STATE ALLOCATION - \$100 PER UFTE
 SEPTEMBER 28, 2007**

COST CENTER NUMBER	SCHOOL/CENTER NAME	Amount Awarded FY 2007-2008
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DISTRICT SCHOOLS

31	EDWINS ELEMENTARY SCHOOL	\$ 43,352
41	BAKER SCHOOL	136,515
51	BOB SIKES ELEMENTARY SCHOOL	65,628
82	MEIGS MIDDLE SCHOOL	72,227
92	RICHBOURG MIDDLE SCHOOL	71,378
121	RUCKEL MIDDLE SCHOOL	83,242
131	DESTIN ELEMENTARY SCHOOL	86,107
151	EDGE ELEMENTARY SCHOOL	49,690
161	EGLIN ELEMENTARY SCHOOL	* 73,527
211	NICEVILLE HIGH SCHOOL	221,266
222	NORTHWOOD ELEMENTARY SCHOOL	67,363
251	SOUTHSIDE ELEMENTARY SCHOOL	53,801
261	VALPARAISO ELEMENTARY SCHOOL	43,745
271	PRYOR MIDDLE SCHOOL	64,766
281	WRIGHT ELEMENTARY SCHOOL	55,559
431	SHALIMAR ELEMENTARY SCHOOL	48,668
541	ELLIOTT PT. ELEMENTARY SCHOOL	58,844
561	MARY ESTHER ELEMENTARY SCHOOL	53,606
571	PLEW ELEMENTARY SCHOOL	60,677
581	CHOCTAW HIGH SCHOOL	173,707
621	KENWOOD ELEMENTARY SCHOOL	56,118
631	FLOROSA ELEMENTARY SCHOOL	62,133
651	BRUNER MIDDLE SCHOOL	96,158
671	LEWIS MIDDLE SCHOOL	* 63,331
681	LONGWOOD ELEMENTARY SCHOOL	38,817
731	WALKER ELEMENTARY SCHOOL	72,860
741	BLUEWATER ELEMENTARY SCHOOL	66,760
751	ANTIOCH ELEMENTARY SCHOOL	85,619
761	DAVIDSON MIDDLE SCHOOL	92,137
771	DESTIN MIDDLE SCHOOL	59,861
9818	NORTHWEST FLORIDA BALLET ACADEMIE	8,406
TOTAL - DISTRICT SCHOOLS		\$ 2,285,868

Notes:

* Cherokee and Oak Hill Elementary schools were combined into Eglin Elementary & 5th graders from both schools were transferred to Lewis Middle.

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.**

