



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

FINANCE TAM: 2009-008
CONTACT: Gwen Myers, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5830

TO: Selected Principals
FROM: Debbie Bruce, Director – Budgeting & Financial Services
DATE: September 15, 2008
SUBJECT: School Recognition Awards
Project 9160

A handwritten signature in cursive, appearing to read "Debbie Bruce", written in black ink.

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 2007-2008 and the fiscal year 2007-2008 Full Time Equivalent (FTE) students as reported in the fourth calculation.

The 2008 Legislative Session reduced the award amount as part of the State budget reductions. The funding per student is \$85.00 which is a reduction of \$15.00 per student from previous years funding.

Once your school's plan is complete, please send 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 to your school's budget.

Reminder: If the school staff and the school advisory council cannot reach agreement by November 1, 2008, 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 (See Attached). **At the end of fiscal year 2008-2009, the Principal will be asked to sign a Certificate of Compliance stating that all expenditures have met the requirements of Florida Statutes.**

Technical Assistance Memo - Finance

School Recognition Funds

September 15, 2008

Page 2

- 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 ($100*0.0765=7.65$). 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 2008-2009 school year.
- Remaining Florida School Recognition funds in Project 8160 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.
- 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.

Technical Assistance Memo - Finance

School Recognition Funds

September 15, 2008

Page 3

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.fl DOE.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 (Debbie 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 9160
 STATE ALLOCATION - \$85 PER UFTE
 AS OF SEPTEMBER 12, 2008**

COST CENTER NUMBER	SCHOOL/CENTER NAME	FY 2008-2009 Allocation
--------------------------	--------------------	----------------------------

DISTRICT SCHOOLS

31	EDWINS ELEMENTARY SCHOOL	\$ 38,102
41	BAKER SCHOOL	115,361
82	MEIGS MIDDLE SCHOOL	56,766
92	RICHBOURG MIDDLE SCHOOL	58,553
121	RUCKEL MIDDLE SCHOOL	71,245
131	DESTIN ELEMENTARY SCHOOL	74,299
151	EDGE ELEMENTARY SCHOOL	39,938
161	EGLIN ELEMENTARY SCHOOL	53,472
201	LAUREL HILL SCHOOL	35,480
211	NICEVILLE HIGH SCHOOL	177,315
251	SOUTHSIDE ELEMENTARY SCHOOL	48,218
261	VALPARAISO ELEMENTARY SCHOOL	37,572
271	PRYOR MIDDLE SCHOOL	48,828
281	WRIGHT ELEMENTARY SCHOOL	47,399
431	SHALIMAR ELEMENTARY SCHOOL	38,437
541	ELLIOTT PT. ELEMENTARY SCHOOL	46,946
561	MARY ESTHER ELEMENTARY SCHOOL	45,710
571	PLEW ELEMENTARY SCHOOL	50,591
601	CRESTVIEW HIGH SCHOOL	162,678
621	KENWOOD ELEMENTARY SCHOOL	47,766
631	FLOROSA ELEMENTARY SCHOOL	49,473
641	FORT WALTON BEACH HIGH SCHOOL	159,377
651	BRUNER MIDDLE SCHOOL	77,464
671	LEWIS MIDDLE SCHOOL	50,994
681	LONGWOOD ELEMENTARY SCHOOL	33,994
731	WALKER ELEMENTARY SCHOOL	63,447
741	BLUEWATER ELEMENTARY SCHOOL	54,209
751	ANTIOCH ELEMENTARY SCHOOL	71,023
761	DAVIDSON MIDDLE SCHOOL	75,762
771	DESTIN MIDDLE SCHOOL	48,617
9818	NORTHWEST FLORIDA BALLET ADACEMIE	8,753
TOTAL - DISTRICT SCHOOLS		\$ 1,987,789

The 2008 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 at least one letter grade or by improving more than one letter grade and sustaining the improvement the following school year.

(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; s. 24, ch. 2008-235.