




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

FINANCE TAM: 2010-011
CONTACT: Gwen Myers, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5830

TO: Selected Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: September 14, 2009
SUBJECT: School Recognition Awards – Project 0160

Good News! Finance has received the School Recognition Award allocation from the Department of Education. The allocation is based on school grades earned in fiscal year 2008-2009 and the fiscal year 2008-2009 Full Time Equivalent (FTE) students as reported in the fourth calculation. The 2009 Legislative Session reduced the award amount as part of the State budget reductions. The funding per student is \$75.00 which is a reduction of \$10.00 per student from fiscal year 2008-2009 funding.

Please send your school's plan, compliance form, and Budget Detail Form (MIS 3149) to Finance to be reviewed for mathematical accuracy. Finance will then forward the plan and compliance form to the Superintendent for her review and approval. Once the Superintendent's approval is received, Budgeting will process your school's Budget Detail Form to set up the budget in School Recognition Awards – Project 0160. If your school's plan includes bonus payments for faculty and/or staff, you will still need to send bonus information to Payroll. See "Bonus Questions" for further information.

Reminder: If the school staff and the school advisory council cannot reach agreement by November 1, 2009, 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 Budget Detail Form (MIS 3149). An electronic version of the Budget Detail Form may be accessed through the Finance web site. The Total on the bottom of the Budget Detail Form must equal the Total Allocation at the top of the form and must also match your approved plan amount.
- 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 2009-2010, 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 to pay 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 expenditure is \$100.00. FICA would need to be backed out of the \$100.00 ($\$100.00 / 1.0765 = \92.89 Net Bonus). The Other Compensation Form would list the employee as receiving a bonus of \$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 bonus amount is \$100.00 – FICA is added for a total expenditure of \$107.65. FICA would need to be added to the \$100.00 ($\$100.00 \times 0.0765 = \7.65 FICA). The Other Compensation Form would list the employee as receiving a bonus of \$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 2009-2010 school year.
- Remaining Florida School Recognition funds in fiscal year 2008-2009 Project 9160 also need to be spent this school year. The remaining funds must be spent according to the original plan submitted by the school advisory council. The school advisory council may also amend the plan by sending Finance a copy of the minutes detailing the revisions of the plan.

Bonus Questions

- What information does Payroll need?
Current District Employees – Other Compensation Form listing all recipients' names, social security numbers (last 4 only), job identification numbers, and the amounts of the bonus awards. Please be sure to use the Other Compensation Form revised March 2009.
Individuals Not Currently Employed by the District – A list of recipients' names, social security numbers, mailing addresses, and amounts of the bonus awards.
- 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 information to Payroll?
The Other Compensation Form should be attached to your regular payroll report for the month after you've submitted your plan, compliance form, and budget 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 and process the bonus payments with the following month's payroll.

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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 (Debbie Fetner 833-5849; Debbie Armor 833-5847; or Sandra Coleman 833-5848).

Attachments

Cc: Executive Staff
OCEA
Payroll Department
Budgeting Bookkeepers

SCHOOL DISTRICT OF OKALOOSA COUNTY
SCHOOL RECOGNITION ALLOCATION - PROJECT 0160
STATE ALLOCATION - \$75 PER UFTE
FISCAL YEAR 2009-2010
SEPTEMBER 11, 2009

CENTER NO.	SCHOOL NAME	ALLOCATION
31	ANNETTE P. EDWINS ELEMENTARY SCHOOL	\$ 34,847.00
41	BAKER SCHOOL	98,882.00
51	BOB SIKES ELEMENTARY SCHOOL	53,081.00
82	CLIFFORD MEIGS MIDDLE SCHOOL	50,127.00
92	LANCE C. RICHBOURG MIDDLE SCHOOL	51,186.00
121	C. W. RUCKEL MIDDLE SCHOOL	66,044.00
131	DESTIN ELEMENTARY SCHOOL	61,126.00
151	LULA J. EDGE ELEMENTARY SCHOOL	38,267.00
161	EGLIN ELEMENTARY SCHOOL	39,688.00
201	LAUREL HILL SCHOOL	31,433.00
222	NORTHWOOD ELEMENTARY SCHOOL	52,052.00
251	SOUTHSIDE ELEMENTARY SCHOOL	42,706.00
261	VALPARAISO ELEMENTARY SCHOOL	34,029.00
271	W. C. PRYOR MIDDLE SCHOOL	44,046.00
431	SHALIMAR ELEMENTARY SCHOOL	42,579.00
541	ELLIOTT POINT ELEMENTARY SCHOOL	42,367.00
561	MARY ESTHER ELEMENTARY SCHOOL	41,527.00
571	JAMES E PLEW ELEMENTARY SCHOOL	44,788.00
601	CRESTVIEW HIGH SCHOOL	142,577.00
631	FLOROSA ELEMENTARY SCHOOL	44,675.00
641	FORT WALTON BEACH HIGH SCHOOL	137,719.00
651	MAX BRUNER JUNIOR MIDDLE SCHOOL	64,064.00
671	ADDIE R. LEWIS MIDDLE SCHOOL	39,173.00
681	LONGWOOD ELEMENTARY SCHOOL	39,769.00
731	WALKER ELEMENTARY SCHOOL	55,220.00
741	BLUEWATER ELEMENTARY SCHOOL	45,353.00
751	ANTIOCH ELEMENTARY SCHOOL	60,680.00
761	DAVIDSON MIDDLE SCHOOL	67,497.00
771	DESTIN MIDDLE SCHOOL	47,570.00
9818	NORTHWEST FLORIDA BALLET ACADEMIE	8,325.00

SUBTOTAL - DISTRICT SCHOOLS	\$ 1,621,397.00
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The 2009 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.

OKALOOSA COUNTY SCHOOL DISTRICT
Finance Department
BUDGET DETAIL FORM
FISCAL YEAR 2009-2010

CENTER # _____

SCHOOL: _____

PROJECT #: _____

PROJECT NAME: _____

FUND #: _____

TOTAL ALLOCATION: _____

FUNCTION	OBJECT	DESCRIPTION / DETAIL	AMOUNT
TOTAL			

Principal/Department Head Date

FINANCE USE ONLY	
Date Posted to Budget:	

SCHOOL DISTRICT OF OKALOOSA COUNTY
FINANCE DEPARTMENT
OTHER COMPENSATION REPORT

MIS 3180
Rev. 03/09

Activity Date: _____ Description: _____

Funding: _____

Fund
Function
Object
Center
Project

INSTRUCTIONS:

- ◆ List only *one* entry per employee per activity.
- ◆ Attach a signed Other Compensation Report Time Sheet (MIS 3475) for *each* employee listed.
- ◆ Do not report substitutes on this form – all subs must be reported by school on a Substitute Time Report.

EMPLOYEE NAME	SOCIAL SECURITY # (Last 4 Only)	JOB ID	TIME (HRS)	TOTAL \$
	XXX - XX -			
	XXX - XX -			
	XXX - XX -			
	XXX - XX -			
	XXX - XX -			
	XXX - XX -			
	XXX - XX -			
	XXX - XX -			
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	XXX - XX -			
	XXX - XX -			
	XXX - XX -			
	XXX - XX -			
	XXX - XX -			

Approved:

Signature of Principal/Department Head

Date

FOR PAYROLL USE ONLY	
RUN #	_____
BATCH #	_____
DATE ENTERED	_____
INITIALS	_____