




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

FINANCE TAM: 2011-020
CONTACT: Beth Marky, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5827

TO: Selected Elementary and Middle School Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: October 12, 2010
SUBJECT: School Recognition Awards – Project 1160 (*Does Not Include Grade 12 Providers*)

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 2009-2010 and the fiscal year 2009-2010 Full Time Equivalent (FTE) students as reported in the fourth calculation. The 2011 Legislative Session allocated \$75.00 per unweighted FTE.

This distribution includes awards for all schools except schools that serve grade 12 students. The awards for schools that serve grade 12 students will be determined in December and distributed to districts in January 2011.

Please send your school's plan, compliance form, and Budget Detail Form (MIS 3149) to Budgeting to be reviewed for mathematical accuracy. Budgeting 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 1160. 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 February 1, 2011, the award must be equally distributed to all classroom teachers currently teaching in the school. (Section 13 of Chapter 2010-22, Laws of Florida, revised the date from November 1 to February 1.)

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.**

- 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 2010-2011 school year.
- Remaining Florida School Recognition funds in fiscal year 2009-2010 Project 0160 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.

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/faq/default.asp?Dept=177>

If you have any questions relating to budgeting for the School Recognition funds, please call Beth Marky in Budgeting at 833-5827. 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
 LOTTERY - SCHOOL RECOGNITION - PROJECT 1160
 (DOES NOT INCLUDE GRADE 12 PROVIDERS)
 FISCAL YEAR 2010-2011
 OCTOBER 12, 2010

COST CENTER NUMBER	SCHOOL/CENTER NAME	FY 2010-2011 ALLOCATION \$75 PER UFTE
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DISTRICT SCHOOLS

31	EDWINS ELEMENTARY SCHOOL	\$ 33,345
41	BAKER SCHOOL	-
51	BOB SIKES ELEMENTARY SCHOOL	53,858
82	MEIGS MIDDLE SCHOOL	46,312
92	SHOAL RIVER MIDDLE SCHOOL	60,884
111	W. E. COMBS SCHOOL	-
121	RUCKEL MIDDLE SCHOOL	64,775
131	DESTIN ELEMENTARY SCHOOL	63,638
151	EDGE ELEMENTARY SCHOOL	37,430
161	EGLIN ELEMENTARY SCHOOL	28,558
201	LAUREL HILL SCHOOL	-
211	NICEVILLE HIGH SCHOOL	-
222	NORTHWOOD ELEMENTARY SCHOOL	-
241	SILVER SANDS SCHOOL	-
251	RIVERSIDE ELEMENTARY SCHOOL	-
261	VALPARAISO ELEMENTARY SCHOOL	29,021
271	PRYOR MIDDLE SCHOOL	43,593
281	WRIGHT ELEMENTARY SCHOOL	45,046
431	SHALIMAR ELEMENTARY SCHOOL	41,858
541	ELLIOTT PT. ELEMENTARY SCHOOL	44,828
561	MARY ESTHER ELEMENTARY SCHOOL	40,547
571	PLEW ELEMENTARY SCHOOL	45,270
581	CHOCTAW HIGH SCHOOL	-
601	CRESTVIEW HIGH SCHOOL	-
621	KENWOOD ELEMENTARY SCHOOL	-
631	FLOROSA ELEMENTARY SCHOOL	41,778
641	FT. WALTON HIGH SCHOOL	-
651	BRUNER MIDDLE SCHOOL	63,278
671	LEWIS K-8 SCHOOL (LEWIS & VALPARAISO SITES)	34,078
681	LONGWOOD ELEMENTARY SCHOOL	-
701	OKALOOSA APPLIED TECHNOLOGY CENTER	-
731	WALKER ELEMENTARY SCHOOL	-
741	BLUEWATER ELEMENTARY SCHOOL	50,888
751	ANTIOCH ELEMENTARY SCHOOL	63,470
761	DAVIDSON MIDDLE SCHOOL	63,146
771	DESTIN MIDDLE SCHOOL	46,339
801	RICHBOURG SCHOOL	-
TOTAL - DISTRICT SCHOOLS		1,041,940

DISTRICT OPERATED REGULAR PROGRAMS

781	ECCI - SOUTH	-
791	ECCI - NORTH	-
811	ECCI - NORTH (BEST CHANCE)	-
811	SOUTHSIDE PRE-K	-
7001	K-12 FLORIDA VIRTUAL	-
7004	OKALOOSA ONLINE	-
9818	NWFL BALLET	9,900
9819	TEACHING ADJUDICATED YOUTH	-
9820	BLENDED SCHOOL	-
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS		9,900

TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS	1,051,840
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SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	-
9812	OKALOOSA YOUTH ACADEMY	-
9813	OKALOOSA REGIONAL DETENTION CENTER	-
9814	ADOLESCENT SUBSTANCE ABUSE CENTER	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	-
TOTAL - DISTRICT OPERATED DJJ PROGRAM		-

TOTAL - SCHOOLS, REGULAR PROGRAMS & DJJ PROGRAMS	\$ 1,051,840
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Excerpt from The 2010 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 February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school. If a school selected to receive a school recognition award is no longer in existence at the time the award is paid, the district school superintendent shall distribute the funds to teachers who taught at the school in the previous year in the form of a bonus.
- (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; s. 13, ch. 2010-22.

OKALOOSA COUNTY SCHOOL DISTRICT
Finance Department
BUDGET DETAIL FORM
FISCAL YEAR 2010-2011

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
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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 -			

Approved:

Signature of Principal/Department Head

Date

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