



SCHOOL DISTRICT OF OKALOOSA COUNTY TECHNICAL ASSISTANCE MEMORANDUM FINANCE

FINANCE TAM: 2012-027
CONTACT: Beth Marky, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5827

TO: Selected School Principals
FROM: Rita R. Scallan, Chief Financial Officer
DATE: February 22, 2012
SUBJECT: School Recognition Awards – Project 2160

A handwritten signature in blue ink, reading "Rita R. Scallan", is written over the "FROM:" line.

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 2010-2011 and the fiscal year 2010-2011 Full Time Equivalent (FTE) students as reported in the fourth calculation. The 2012 Legislative Session allocated \$70.00 per unweighted FTE. Please see the attached spreadsheet for your allocation amount.

Eligible schools have already submitted their School Recognition Plans and Disburse School Recognition Funds forms to Budgeting based on their projected allocations. Budgeting has forwarded the plans and Disburse School Recognition Funds forms to the Superintendent for her review and approval.

If you would like your bonuses paid in the March payroll, please be sure that the following items are in the Budgeting office no later than Friday, March 2, 2012:

- Other Compensation Forms, and
- Budget Detail Form (MIS 3149).

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 2160, and forward your Other Compensation Forms to Payroll for processing. See "Bonus Questions" for further information.

Reminder: If the school staff and the school advisory council did not reach agreement by February 1, 2012, 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 2011-2012, 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.*

- **The award for fiscal year 2011-2012 has been appropriated to Lottery – School Recognition – Project 2160. Schools are encouraged to expend their total award amount during the 2011-2012 school year.**
- **If a school has remaining Florida School Recognition funds in fiscal year 2010-2011 Project 1160, these funds must be fully expended no later than June 30, 2012.** 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, **complete social security numbers**, job identification numbers, and the amounts of the bonus awards. Please be sure to use the attached special Other Compensation Form.*
Individuals Not Currently Employed by the District – A list of recipients' names, complete 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 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
SCHOOL RECOGNITION ALLOCATION - PROJECT 2160
FISCAL YEAR 2011-2012
FEBRUARY 22, 2012

CENTER	SCHOOL NAME	FY 2010-2011 4TH FEFP UFTE	SCHOOL GRADE	ALLOCATION PER UFTE	SCHOOL RECOGNITION ALLOCATION
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DISTRICT SCHOOLS

0031	EDWINS ELEMENTARY SCHOOL	472.01	B	N/A	\$ -
0041	BAKER SCHOOL	1,272.74	A	\$ 70	89,092
0051	BOB SIKES ELEMENTARY SCHOOL	700.61	A	\$ 70	49,043
0082	MEIGS MIDDLE SCHOOL	568.41	A	\$ 70	39,789
0092	SHOAL RIVER MIDDLE SCHOOL	808.16	A	\$ 70	56,571
0121	RUCKEL MIDDLE SCHOOL	843.25	A	\$ 70	59,028
0131	DESTIN ELEMENTARY SCHOOL	850.55	A	\$ 70	59,539
0151	EDGE ELEMENTARY SCHOOL	522.09	A	\$ 70	36,546
0161	EGLIN ELEMENTARY SCHOOL	375.01	N/A	N/A	-
0201	LAUREL HILL SCHOOL	417.81	B	N/A	-
0211	NICEVILLE HIGH SCHOOL	1,834.56	A	\$ 70	128,419
0222	NORTHWOOD ELEMENTARY SCHOOL	665.61	A	\$ 70	46,593
0241	SILVER SANDS SCHOOL	148.38	N/A	N/A	-
0251	RIVERSIDE ELEMENTARY SCHOOL	618.62	B	N/A	-
0271	PRYOR MIDDLE SCHOOL	580.91	A	\$ 70	40,664
0281	WRIGHT ELEMENTARY SCHOOL	576.12	A	\$ 70	40,328
0431	SHALIMAR ELEMENTARY SCHOOL	575.53	A	\$ 70	40,287
0541	ELLIOTT PT. ELEMENTARY SCHOOL	606.92	A	\$ 70	42,484
0561	MARY ESTHER ELEMENTARY SCHOOL	562.64	A	\$ 70	39,385
0571	PLEW ELEMENTARY SCHOOL	653.24	A	\$ 70	45,727
0581	CHOCTAW HIGH SCHOOL	1,559.06	A	\$ 70	109,134
0601	CRESTVIEW HIGH SCHOOL (INCLUDES 0609)	1,805.16	B	N/A	-
0621	KENWOOD ELEMENTARY SCHOOL	606.59	A	\$ 70	42,461
0631	FLOROSA ELEMENTARY SCHOOL	512.76	A	\$ 70	35,893
0641	FT. WALTON BEACH HIGH SCHOOL	1,746.82	A	\$ 70	122,277
0651	BRUNER MIDDLE SCHOOL	788.10	A	\$ 70	55,167
0671	LEWIS K-8 SCHOOL	658.55	A	\$ 70	46,099
0681	LONGWOOD ELEMENTARY SCHOOL	501.43	A	\$ 70	35,100
0701	CHOICE HIGH SCHOOL & TECHNICAL CENTER (INCLUDES 0709)	267.33	N/A	N/A	-
0731	WALKER ELEMENTARY SCHOOL	712.28	A	\$ 70	49,860
0741	BLUEWATER ELEMENTARY SCHOOL	759.11	A	\$ 70	53,138
0751	ANTIOCH ELEMENTARY SCHOOL	915.56	A	\$ 70	64,089
0761	DAVIDSON MIDDLE SCHOOL	864.14	A	\$ 70	60,490
0771	DESTIN MIDDLE SCHOOL	659.84	A	\$ 70	46,189
0801	RICHBOURG SCHOOL	42.06	N/A	N/A	-
TOTAL - DISTRICT SCHOOLS		26,051.96			1,533,392

DISTRICT OPERATED REGULAR PROGRAMS

0609	NORTH HIGH SCHOOL (INCLUDED IN 0601)	-	N/A	N/A	-
0709	THE NEW HIGH SCHOOL - SOUTH (INCLUDED IN 0701)	-	N/A	N/A	-
0781	BEST CHANCE - SOUTH	39.84	N/A	N/A	-
0791	ECCI - NORTH & BEST CHANCE	93.23	N/A	N/A	-
0811	SOUTHSIDE PRE-K	60.50	N/A	N/A	-
7001	K-12 FLORIDA VIRTUAL	5.58	N/A	N/A	-
7004	OKALOOSA ONLINE	62.28	N/A	N/A	-
9818	NWFL BALLET	145.00	A	\$ 70	10,150
9819	TEACHING ADJUDICATED YOUTH	23.50	N/A	N/A	-
9820	OKALOOSA BLENDED SCHOOL	18.40	N/A	N/A	-
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS		448.33			10,150

TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS	26,500.29	1,543,542
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SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FRO 240 DAYS

9810	GULF COAST YOUTH ACADEMY	85.16	N/A	N/A	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	49.42	N/A	N/A	-
9812	OKALOOSA YOUTH ACADEMY	123.10	N/A	N/A	-
9813	OKALOOSA REGIONAL DETENTION CENTER	38.14	N/A	N/A	-
9814	ADOLESCENT SUBSTANCE ABUSE PROGRAM	50.94	N/A	N/A	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	73.90	N/A	N/A	-
TOTAL - DISTRICT OPERATED DJJ PROGRAM		420.66			-

TOTAL - SCHOOLS, REGULAR PROGRAMS & DJJ PROGRAMS	26,920.95	\$ 1,543,542
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CHARTER SCHOOLS:

9800	OKALOOSA ACADEMY	337.92	N/A	N/A	-
9805	NWFSC COLLEGIATE HIGH SCHOOL	267.22	A	\$ 70	18,705
9807	LIZA JACKSON PREPARATORY SCHOOL	801.30	A	\$ 70	56,091
9815	AMIKIDS - EMERALD COAST	34.05	N/A	N/A	-
TOTAL - CHARTER SCHOOLS		1,440.49			74,796

TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, & CHARTER SCHOOLS	28,361.44	\$ 1,618,338
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NOTE:

DOE ADJUSTED DESTIN ELEMENTARY SCHOOL'S 4TH FEFP UFTE FROM 850.64 TO 850.55.

Excerpt from The 2011 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.