



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

FINANCE TAM: 2013-023
CONTACT: Beth Marky, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5827

TO: Selected School Principals
FROM: Rita R. Scallan, Chief Financial Officer
DATE: February 25, 2013
SUBJECT: School Recognition Awards – Project 3160

A handwritten signature in black ink, appearing to be "RS", written over the subject 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 2011-2012 and the fiscal year 2011-2012 Full Time Equivalent (FTE) students as reported in the fourth calculation. **The 2013 Legislative Session allocated \$100.00 per unweighted FTE; however, the award has been prorated to \$93.29 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.

At this time, all eligible schools should submit the following items to the Budgeting Department:

- 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 3160, 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, 2013, 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 2012-2013, 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 2012-2013 has been appropriated to Lottery – School Recognition – Project 3160. Schools are encouraged to expend their total award amount during the 2012-2013 school year.**
- **If a school has remaining Florida School Recognition funds in fiscal year 2011-2012 Project 2160, these funds must be fully expended no later than June 30, 2013.** The remaining funds must be spent according to the original plan submitted by the school advisory council. If the school advisory council votes to amend the plan, please provide a copy of the minutes to the Budgeting Department.

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 3160
 FISCAL YEAR 2012-2013
 FEBRUARY 25, 2013

CENTER	SCHOOL NAME	FY 2011-2012 4TH FEFP UFTE PER DOE ALLOCATION	SCHOOL GRADE/ IMPROVEMENT RATING	MAXIMUM ALLOCATION PER UFTE	ESTIMATED MAXIMUM ALLOCATION IF DETERMINED ELIGIBLE
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DISTRICT SCHOOLS

0031	EDWINS ELEMENTARY SCHOOL		B	\$ 93.29	\$ -
0041	BAKER SCHOOL	1,321.31	A	\$ 93.29	123,262
0051	BOB SIKES ELEMENTARY SCHOOL	804.99	A	\$ 93.29	75,096
0082	MEIGS MIDDLE SCHOOL	527.46	A	\$ 93.29	49,206
0092	SHOAL RIVER MIDDLE SCHOOL	870.97	A	\$ 93.29	81,251
0121	RUCKEL MIDDLE SCHOOL	918.05	A	\$ 93.29	85,643
0131	DESTIN ELEMENTARY SCHOOL	888.73	A	\$ 93.29	82,908
0151	EDGE ELEMENTARY SCHOOL	534.02	A	\$ 93.29	49,818
0161	EGLIN ELEMENTARY SCHOOL	450.03	A	\$ 93.29	41,982
0201	LAUREL HILL SCHOOL		C	\$ 93.29	-
0211	NICEVILLE HIGH SCHOOL	1,825.52	A	\$ 93.29	170,299
0222	NORTHWOOD ELEMENTARY SCHOOL	708.56	A	\$ 93.29	66,100
0241	SILVER SANDS SCHOOL	145.16	IMPROVING	\$ 93.29	13,542
0251	RIVERSIDE ELEMENTARY SCHOOL	861.00	A	\$ 93.29	80,321
0271	PRYOR MIDDLE SCHOOL	572.36	A	\$ 93.29	53,394
0281	WRIGHT ELEMENTARY SCHOOL		B	\$ 93.29	-
0431	SHALIMAR ELEMENTARY SCHOOL	566.64	A	\$ 93.29	52,861
0541	ELLIOTT PT. ELEMENTARY SCHOOL	626.02	A	\$ 93.29	58,400
0561	MARY ESTHER ELEMENTARY SCHOOL	584.29	A	\$ 93.29	54,507
0571	PLEW ELEMENTARY SCHOOL	692.83	A	\$ 93.29	64,633
0581	CHOCTAW HIGH SCHOOL	1,635.18	A	\$ 93.29	152,543
0601	CRESTVIEW HIGH SCHOOL	1,804.27	A	\$ 93.29	168,317
0621	KENWOOD ELEMENTARY SCHOOL	605.30	A	\$ 93.29	56,467
0631	FLOROSA ELEMENTARY SCHOOL		B	\$ 93.29	-
0641	FT. WALTON BEACH HIGH SCHOOL	1,676.20	A	\$ 93.29	156,369
0651	BRUNER MIDDLE SCHOOL	822.91	A	\$ 93.29	76,768
0671	LEWIS K-8 SCHOOL	620.12	A	\$ 93.29	57,850
0681	LONGWOOD ELEMENTARY SCHOOL		B	\$ 93.29	-
0701	CHOICE HIGH SCHOOL & TECHNICAL CENTER		N/A	\$ 93.29	-
0731	WALKER ELEMENTARY SCHOOL	703.69	A	\$ 93.29	65,646
0741	BLUEWATER ELEMENTARY SCHOOL	805.12	A	\$ 93.29	75,108
0751	ANTIOCH ELEMENTARY SCHOOL	783.58	A	\$ 93.29	73,099
0761	DAVIDSON MIDDLE SCHOOL	886.89	A	\$ 93.29	82,736
0771	DESTIN MIDDLE SCHOOL	605.94	A	\$ 93.29	56,527
0801	RICHBOURG SCHOOL	48.12	IMPROVING	\$ 93.29	4,489
TOTAL - DISTRICT SCHOOLS		23,895.26			2,229,142

DISTRICT OPERATED REGULAR PROGRAMS

0721	OKALOOSA STEM ACADEMY	-	N/A	N/A	-
0791	ECCI - NORTH & BEST CHANCE		N/A	N/A	-
0811	SOUTHSIDE PRE-K		N/A	N/A	-
7001	K-12 FLORIDA VIRTUAL		N/A	N/A	-
7004	OKALOOSA ONLINE		N/A	N/A	-
9818	NWFL BALLET	140.60	A	\$ 93.29	13,116
9819	TEACHING ADJUDICATED YOUTH		N/A	N/A	-
9820	OKALOOSA BLENDED SCHOOL		N/A	N/A	-
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS		140.60			13,116

TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS		24,035.86			2,242,258
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SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FRO 240 DAYS

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

TOTAL - SCHOOLS, REGULAR PROGRAMS & DJJ PROGRAMS		24,035.86			\$ 2,242,258
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DISTRICT CHARTER SCHOOLS & PROGRAMS

9800	OKALOOSA ACADEMY		N/A	\$ 93.29	-
9805	NWFSC COLLEGIATE HIGH SCHOOL	269.95	A	\$ 93.29	25,183
9807	LIZA JACKSON PREPARATORY SCHOOL	831.11	A	\$ 93.29	77,533
9815	AMIKIDS - EMERALD COAST		N/A	N/A	-
TOTAL - DISTRICT CHARTER SCHOOLS & PROGRAMS		1,101.06			102,716

TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, & CHARTERS		25,136.92			\$ 2,344,974
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