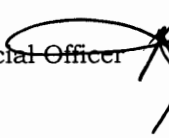




**SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE**

FINANCE TAM: 2014-033
CONTACT: Beth Marky, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5827

TO: Selected School Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: March 4, 2014
SUBJECT: School Recognition Awards – Project 4160

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 2012-2013 and the fiscal year 2 Full Time Equivalent (FTE) students as reported in the fourth calculation. **The 2014 Legislative Session allocated \$100.00 per unweighted FTE, and the allocation is \$100.00 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.

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 4160, 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, 2014, 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 2013-2014, 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 2013-2014 has been appropriated to Lottery – School Recognition – Project 4160. Schools are encouraged to expend their total award amount during the 2013-2014 school year.**
- **If a school has remaining Florida School Recognition funds in fiscal year 2012-2013 Project 3160, these funds must be fully expended no later than June 30, 2014.** 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, **employee ID**, 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 4160
FISCAL YEAR 2013-2014
MARCH 4, 2014

CENTER	SCHOOL NAME	FY 2012-2013 4TH FEFP UFTE PER DOE ALLOCATION	SCHOOL GRADE/ IMPROVEMENT RATING	ALLOCATION PER UFTE	SCHOOL RECOGNITION ALLOCATION
DISTRICT SCHOOLS					
0031	EDWINS ELEMENTARY SCHOOL	407.92	C	\$ 100	\$ -
0041	BAKER SCHOOL	1,348.54	B	\$ 100	-
0051	BOB SIKES ELEMENTARY SCHOOL	833.30	B	\$ 100	-
0082	MEIGS MIDDLE SCHOOL	526.86	A	\$ 100	52,686
0092	SHOAL RIVER MIDDLE SCHOOL	863.60	B	\$ 100	-
0121	RUCKEL MIDDLE SCHOOL	968.03	A	\$ 100	96,803
0131	DESTIN ELEMENTARY SCHOOL	849.27	A	\$ 100	84,927
0151	EDGE ELEMENTARY SCHOOL	562.18	A	\$ 100	56,218
0161	EGLIN ELEMENTARY SCHOOL	481.56	B	\$ 100	-
0201	LAUREL HILL SCHOOL	420.01	D	\$ 100	-
0211	NICEVILLE HIGH SCHOOL	1,852.21	A	\$ 100	185,221
0222	NORTHWOOD ELEMENTARY SCHOOL	693.58	B	\$ 100	-
0241	SILVER SANDS SCHOOL	138.45	IMPROVING	\$ 100	13,845
0251	RIVERSIDE ELEMENTARY SCHOOL	943.85	B	\$ 100	-
0271	PRYOR MIDDLE SCHOOL	614.35	A	\$ 100	61,435
0281	WRIGHT ELEMENTARY SCHOOL	637.00	C	\$ 100	-
0431	SHALIMAR ELEMENTARY SCHOOL	592.17	A	\$ 100	59,217
0541	ELLIOTT PT. ELEMENTARY SCHOOL	586.67	B	\$ 100	-
0561	MARY ESTHER ELEMENTARY SCHOOL	605.39	B	\$ 100	-
0571	PLEW ELEMENTARY SCHOOL	712.58	B	\$ 100	-
0581	CHOCTAW HIGH SCHOOL	1,583.35	A	\$ 100	158,335
0601	CRESTVIEW HIGH SCHOOL	1,837.21	A	\$ 100	183,721
0621	KENWOOD ELEMENTARY SCHOOL	611.51	B	\$ 100	-
0631	FLOROSA ELEMENTARY SCHOOL	526.17	B	\$ 100	-
0641	FT. WALTON BEACH HIGH SCHOOL	1,682.72	A	\$ 100	168,272
0651	BRUNER MIDDLE SCHOOL	809.74	B	\$ 100	-
0671	LEWIS K-8 SCHOOL	620.54	A	\$ 100	62,054
0681	LONGWOOD ELEMENTARY SCHOOL	599.56	C	\$ 100	-
0701	CHOICE HIGH SCHOOL & TECHNICAL CENTER	348.88	INCOMPLETE	\$ 100	-
0731	WALKER ELEMENTARY SCHOOL	707.73	B	\$ 100	-
0741	BLUEWATER ELEMENTARY SCHOOL	836.22	A	\$ 100	83,622
0751	ANTIOCH ELEMENTARY SCHOOL	847.98	A	\$ 100	84,798
0761	DAVIDSON MIDDLE SCHOOL	872.79	A	\$ 100	87,279
0771	DESTIN MIDDLE SCHOOL	600.24	A	\$ 100	60,024
0801	RICHBOURG SCHOOL	52.62	DECLINING	\$ 100	-
TOTAL - DISTRICT SCHOOLS		27,174.78			1,498,457
DISTRICT OPERATED REGULAR PROGRAMS					
0721	OKALOOSA STEM ACADEMY	80.74	A	\$ 100	8,074
0791	BEST CHANCE - NORTH	108.66	INCOMPLETE	\$ 100	-
0811	SOUTHSIDE PRE-K	92.41	N/A	N/A	-
7001	K-12 FLORIDA VIRTUAL	30.16	N/A	N/A	-
7023	OKALOOSA ONLINE	29.03	N/A	N/A	-
9818	NWFL BALLET	139.67	A	\$ 100	13,967
9819	TEACHING ADJUDICATED YOUTH	24.50	N/A	N/A	-
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS		505.17			22,041
TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS		27,679.95			1,520,498
SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FRO 240 DAYS					
9810	GULF COAST YOUTH ACADEMY	89.36	N/A	N/A	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	56.16	N/A	N/A	-
9812	OKALOOSA YOUTH ACADEMY	83.13	N/A	N/A	-
9813	OKALOOSA REGIONAL DETENTION CENTER	21.10	N/A	N/A	-
9814	ADOLESCENT SUBSTANCE ABUSE PROGRAM	50.65	N/A	N/A	-
TOTAL - DISTRICT OPERATED DJJ PROGRAM		300.40			-
TOTAL - SCHOOLS, REGULAR PROGRAMS & DJJ PROGRAMS		27,980.35			\$ 1,520,498
DISTRICT CHARTER SCHOOLS & PROGRAMS					
9800	OKALOOSA ACADEMY	300.69	INCOMPLETE	\$ 100	-
9805	NWFSC COLLEGIATE HIGH SCHOOL	268.80	A	\$ 100	26,880
9807	LIZA JACKSON PREPARATORY SCHOOL	833.58	A	\$ 100	83,358
9815	AMIKIDS - EMERALD COAST	32.93	N/A	N/A	-
TOTAL - DISTRICT CHARTER SCHOOLS & PROGRAMS		1,436.00			110,238
TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, & CHARTERS		29,416.35			\$ 1,630,736