



**JANET BARRESI**  
**STATE SUPERINTENDENT OF PUBLIC INSTRUCTION**  
**STATE OF OKLAHOMA**

August 27, 2012

Dear Superintendent:

The State Department of Education (SDE) is utilizing two separate counts (data collections) in determining the amount of Flexible Benefit Allowance (FBA) funding for certified and full-time support staff that will be allocated to each school district. We are now collecting data for the first count. Be sure to include personnel from all funds. (Your initial FY2013 allocation was based upon the prior year's [January 2012] audited FBA count.)

The FBA forms (PDF and Excel versions) are available on our Web site at <http://www.ok.gov/sde/>. **Select the "Site Index" tab at the top of our Home page, select "S", then "State Aid" link, scroll down to "Flexible Benefit Allowance October 2012 (forms)" to print the FBA documents.** NOTE: If you have Excel software on your computer and use the Excel FBA form, please make sure that the Excel form prints on one page.

There is an area entitled "Payment of Insurance" on the FBA form with three boxes: "Month of Coverage, In Arrears of Coverage, and Pay in Advance of Coverage." The method you use to pay your insurance (check only one box) will help in determining the months where your staff is shown (July, August, or September).

On the FBA form for the October 2012 count, there are three (3) boxes/months (July, August, and September) for each FBA category with fractions underneath each month. Each FBA category has a statement, "Start of Contract," which is the key for recording a position appropriately in the months indicated, depending on how your district pays health insurance. For each FBA category, if the first month of an employee's contract/insurance begins in July or August or September, you would record the total number of positions in each of those respective months. Also, you will notice on the form, the FBA for insurance (Health Choice [HI] Option) will continue to be \$449.48 through December 2012, then increase to \$463.99 for the 2013 plan year.

The FBA form is used for the collection of "current year data (FY2013)" for your certified and full-time support staff "as identified" for the FBA pursuant to 70 O.S. §§ 26-101 through 26-105. The FBA form is to be completed by school district personnel and is to be held at the district for your Regional Accreditation Officer's (RAO) visit. **IMPORTANT:** Do not mail the FBA form to the SDE.

- ❖ Your RAO will audit your district's October 1, 2012, current year (FY2013) personnel/payroll information. Please have the FBA information completed for his or her visit.

Superintendent  
Page 2  
August 27, 2012

- ❖ Your **RAO will make and initial any adjustments directly on the form; he/she will then forward the form to the SDE after completing the audit.** The form must be initialed by your RAO even if adjustments are not made. Keep a copy of the audited form for your records.
- ❖ Allocations will then be adjusted on the basis of the RAO audit (funding adjustments will be applied as required).

Please Note: In January 2013, another count will be taken to identify employees who have changed their status in taking taxable compensation or major medical health insurance during the open option period. The FBA count of those employees who have made changes will be adjusted on your district's allocation as of January 1, 2013.

Superintendents are not eligible for the state-paid Flexible Benefit Allowance (FBA). A district may choose to pay the FBA for the superintendent from *local* funds.

If you have related questions, please contact either Kim Ivester, Assistant Director of State Aid, or me, at (405) 521-3460.

Sincerely,

Renée McWaters  
Executive Director  
State Aid Section

rm  
c: State Superintendent Janet C. Barresi  
Mathangi Shankar, Director of Financial Services