



**SANDY GARRETT**  
**STATE SUPERINTENDENT OF PUBLIC INSTRUCTION**  
**STATE OF OKLAHOMA**

December 10, 2009

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 second count. Be sure to include personnel from all funds.

The FBA form (PDF and Excel® versions) and letter are/will be posted on our Web site at <http://www.sde.state.ok.us>. **Go to the “Site Index” button on the upper right side of our Home page – select “F” in the alphabet, and scroll to “Flexible Benefit Allowance January 2010.”** Another link is located under the Administrators Tab on our Home page > State Aid and Finance; select the State Aid link. 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.

On the FBA form for the January 2010 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. Note: The FBA amount for insurance (Health Choice [HI] Option) for Calendar Year 2009 will increase from \$409.12 to \$442.80 for the 2010 plan year.

The FBA form is used for the collection of “current year data (FY2010)” 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 January 1, 2010, current year (FY2010) personnel/payroll information. Please have the FBA information completed in the next few weeks for his or her visit.
- ❖ 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.

**OKLAHOMA STATE DEPARTMENT OF EDUCATION**  
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<http://sde.state.ok.us>  
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- ❖ Allocations will then be adjusted on the basis of the RAO audit (funding adjustments will be applied as required).

Reminder: The January 2010 count is taken to identify employees who have changed their status in taking taxable compensation or major medical health insurance. The FBA count of those employees who have made changes will be adjusted on your district's allocation per their *respective fractional months of the year* as of January 1, 2010. **Note: New positions created after the October 2009 FBA count are not eligible for inclusion in the January 2010 count.**

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 questions, please contact either Renée McWaters, Executive Director, or Kim Ivester, Assistant Director, State Aid, at (405) 521-3460.

Sincerely,

James White  
Assistant State Superintendent  
Financial Services

kj

c: State Superintendent Sandy Garrett  
Dr. Sharon Lease, Assistant State Superintendent, Accreditation/Standards  
Regional Accreditation Officers