




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

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FINANCE TAM: 2014-012  
CONTACT: Beth Marky, Accountant  
Budgeting and Financial Services  
TELEPHONE: 833-5827

TO: School Principals  
FROM: Rita R. Scallan, Chief Financial Officer   
DATE: September 11, 2013  
SUBJECT: School Recognition Awards – Preliminary Information

The fiscal year 2013-2014 School Recognition Award allocation will be based on school grades earned in fiscal year 2012-2013 and the fiscal year 2012-2013 Full Time Equivalent (FTE) students as reported in the 4<sup>th</sup> FEFP calculation. In addition, alternative schools that improve one level in the overall rating or maintain an “improving” level are eligible for school recognition award money. At this time, the maximum award amount per UFTE is \$100.00; however, this amount may be decreased slightly as the allocation is dependent upon the number of schools state-wide that actually qualify for the funding.

The Department of Education will make one distribution in fiscal year 2013-2014 which will include all schools. **The earliest the official award notification will be received will be mid-February 2014; however, plans must be approved by the school staff and the School Advisory Council no later than January 31, 2014 (February 1, 2014, is on a Saturday).** If plans are not approved by January 31, 2014, the award must be equally distributed to all classroom teachers currently teaching at the school.

Attached is a **Preliminary** School Recognition Funds spreadsheet that indicates the following information:

- Fiscal Year 2012-2013 4<sup>th</sup> FEFP UFTE
- Preliminary School Grade
- Maximum Allocation Per UFTE
- Estimated Maximum Allocation if Determined Eligible

Estimated maximum allocations have been calculated for all schools with preliminary school grades of “A,” “improving,” or “pending.” **This estimate is for informational purposes only and should be used to develop and fully approve a plan, including SAC approval. The approved plan will be used if the school receives the award.**

**Before you begin the School Recognition process, please read the attached “Suggested Guidelines for A+ Funds” provided by the Personnel Department. In addition, we suggest that the following contingencies be included in the approved plan:**

Contingency Statement for School Not Receiving Award:

- In the event that School Recognition Funds are not awarded, this plan is null and void.

Contingency Statement for Award Amount Less Than Estimate:

- In the event that School Recognition Funds are less than anticipated, the amount set-aside for \_\_\_\_\_ will be reduced accordingly.
- In the event that School Recognition Funds are less than anticipated, the amount for bonuses will be pro-rated accordingly.

### Allowable Expenditures

Per Florida Statute 1008.36 Florida School Recognition Program, school recognition awards must be used for the following:

- Non-recurring bonuses to the faculty and staff,
- Non-recurring expenditures for educational equipment or materials to assist in maintaining and improving student performance, or
- Temporary personnel for the school to assist in maintaining and improving student performance.

### Bonuses

When School Recognition funds are used to pay bonuses, please keep in mind that the individuals are responsible for their taxes, including income tax and FICA. However, the District must also pay its portion of FICA. The total cost of a bonus is:

Bonus Amount (Paid to Individual) + District's Share of FICA (7.65%) = Total Cost of the Bonus

Example: \$500.00 + \$38.25 = \$538.25

Plans must clearly state whether the bonus is the "Bonus Amount (Paid to Individual)" or the "Total Cost of the Bonus (Paid to Individual + District's Share of FICA)." The District does not pay FICA for non-employees; therefore, non-employees will receive the Bonus Amount (\$500.00 as shown in example above) unless the plan specifically states that the individual should receive the Total Cost of the Bonus (\$538.25).

### Plan Submission

**All SAC-approved plans should be submitted to Beth Marky in Budgeting before Christmas break. The plans must include the "Disburse School Recognition Funds" sign-off sheet provided by Personnel (see attached). Budgeting will review the plans and submit them to the Superintendent for approval.**

**Once the official award notification has been received from DOE in February, another memorandum will be sent out with actual awards, budgeting information, and payroll information. At that time each school will submit its budgeting paperwork and other compensation forms.**

If you have any questions relating to budgeting for the School Recognition funds, please call Beth Marky in Budgeting at 833-5827.

### Attachments

cc: Executive Staff  
OCEA  
Payroll Department  
Budgeting Bookkeepers

SCHOOL DISTRICT OF OKALOOSA COUNTY  
 PRELIMINARY ESTIMATED SCHOOL RECOGNITION FUNDS FOR "A," "IMPROVING," & "PENDING" SCHOOLS  
INCLUSION ON THIS SPREADSHEET DOES NOT CONFIRM ELIGIBILITY  
SPREADSHEET PROVIDED FOR PLANNING PURPOSES ONLY

FISCAL YEAR 2013-2014  
 SEPTEMBER 9, 2013

Preliminary

| CENTER  | SCHOOL NAME                           | FY 2012-2013<br>4TH FEFP<br>UFTE | PRELIMINARY<br>SCHOOL GRADE/<br>IMPROVEMENT<br>RATING | MAXIMUM<br>ALLOCATION<br>PER UFTE | ESTIMATED<br>MAXIMUM<br>ALLOCATION IF<br>DETERMINED<br>ELIGIBLE |
|---|---------------------------------------|----------------------------------|---|-----------------------------------|---|
| <b>DISTRICT SCHOOLS</b>   |                                       |                                  |   |                                   |   |
| 0031  | EDWINS ELEMENTARY SCHOOL              | 407.92                           | C   | \$ 100                            | \$ -  |
| 0041  | BAKER SCHOOL                          | 1,348.54                         | PENDING   | \$ 100                            | 134,854   |
| 0051  | BOB SIKES ELEMENTARY SCHOOL           | 833.30                           | B   | \$ 100                            | -   |
| 0082  | MEIGS MIDDLE SCHOOL                   | 526.91                           | A   | \$ 100                            | 52,691  |
| 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                           | PENDING   | \$ 100                            | 42,001  |
| 0211  | NICEVILLE HIGH SCHOOL                 | 1,852.21                         | PENDING   | \$ 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            | 591.67                           | A   | \$ 100                            | 59,167  |
| 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                         | PENDING   | \$ 100                            | 158,335   |
| 0601  | CRESTVIEW HIGH SCHOOL                 | 1,837.21                         | PENDING   | \$ 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                         | PENDING   | \$ 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                            | -   |
| <b>TOTAL - DISTRICT SCHOOLS</b>   |                                       | <b>27,174.33</b>                 |   |                                   | <b>1,675,267</b>  |
| <b>DISTRICT OPERATED REGULAR PROGRAMS</b>                                     |                                       |                                  |   |                                   |   |
| 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                               | -   |
| <b>TOTAL - DISTRICT OPERATED REGULAR PROGRAMS</b>                             |                                       | <b>505.17</b>                    |   |                                   | <b>22,041</b>   |
| <b>TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS</b>                          |                                       | <b>27,679.50</b>                 |   |                                   | <b>1,697,308</b>  |
| <b>SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FRO 240 DAYS</b> |                                       |                                  |   |                                   |   |
| 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                               | -   |
| <b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b>                                  |                                       | <b>300.40</b>                    |   |                                   | <b>-</b>  |
| <b>TOTAL - SCHOOLS, REGULAR PROGRAMS &amp; DJJ PROGRAMS</b>                   |                                       | <b>27,979.90</b>                 |   |                                   | <b>\$ 1,697,308</b>   |
| <b>DISTRICT CHARTER SCHOOLS &amp; PROGRAMS</b>                                |                                       |                                  |   |                                   |   |
| 9800  | OKALOOSA ACADEMY                      | 300.69                           | INCOMPLETE  | \$ 100                            | -   |
| 9805  | NWFSC COLLEGIATE HIGH SCHOOL          | 268.80                           | PENDING   | \$ 100                            | 26,880  |
| 9807  | LIZA JACKSON PREPARATORY SCHOOL       | 833.58                           | A   | \$ 100                            | 83,358  |
| 9815  | AMIKIDS - EMERALD COAST               | 32.93                            | N/A   | N/A                               | -   |
| <b>TOTAL - DISTRICT CHARTER SCHOOLS &amp; PROGRAMS</b>                        |                                       | <b>1,436.00</b>                  |   |                                   | <b>110,238</b>  |
| <b>TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, &amp; CHARTERS</b>        |                                       | <b>29,415.90</b>                 |   |                                   | <b>\$ 1,807,546</b>   |

## Okaloosa County Personnel Department Suggested Guidelines for A+ Funds

1. Staff is defined as those individuals whose entire position is worked at one school. If an employee works at multiple schools, he/she may vote at the school where they receive their pay stub. **Only those individuals defined as staff** will be allowed to vote on the A+ money plans.
2. Money can be spent on: 1) non-recurring bonuses to the faculty and staff; 2) non-recurring expenditures for educational equipment or materials to assist in maintaining and improving student performance; or 3) temporary personnel for the school to assist in maintaining and improving student performance.
3. **Deadline for the plan approval is January 31, 2014.**
4. An A+ committee should be designated to facilitate the process. It is suggested that 1 teacher (elected by all teachers whose entire position is worked at the school); 1 ESP (elected by all ESP's whose entire position is worked at that school) and 1 parent (the parent is selected by the SAC chair), make up the committee.
5. Set a date when the plans are due in to the principal.
6. **Anyone can submit a plan.**
7. Plans must have a name when turned in.
8. Principals will have a sign-off sheet with date and signature of both the principal and the plan person.
9. Principal will give all the plans to the A+ Money Committee.
10. The A+ Money Committee puts out all plans without names on them.
11. Plans will be available for reviewed by the staff for three (3) working days prior to voting.
12. Staff signs a sign-in sheet and then votes by secret ballot for a plan.
13. Ballots are then counted by the A+ Money Committee. The plan receiving a 51% majority of those voting will be sent to the SAC for approval.
14. The plan selected by staff must be approved by a 51% majority of those SAC members present. SAC members will vote "yes" or "no" on the plan. Said vote shall **NOT** be by secret ballot.

### Tips for Creating an A+ Plan

1. Plans should be clear regarding whether the bonus goes to previous employees and/or all current employees.
2. FICA – do you want to pay FICA (7.65%) before disbursement of money or after? Remember that you must pay all FICA, the district does not pay matching FICA.
3. It should be specified who the temporary personnel are (job title) that will be hired in the A+ Money plan.
4. Supplies/equipment should be designated in the plan or the plan should designate who makes the decision on the allocation of supplies/equipment money.
5. **REMEMBER TO MAKE SURE THAT YOUR PLAN'S TOTAL DOLLARS EQUALS THE TOTAL DOLLARS EARNED BY YOUR SCHOOL.**



## Disburse School Recognition Funds

The Board and the OCEA Executive Board agree to a waiver of the Collective Bargaining Agreement. The Board authorizes the disbursement of school recognition funds in the cases of schools who submit the following to Rita Scallan, Finance and the OCEA office.

A copy of the plan and a statement signed by the Principal, School Advisory Council Chairman, and OCEA Building Representative indicating:

1. That any individual who desired was afforded the opportunity to submit a plan.

Yes

No

2. That the definition of staff as used by this process was as follows:

*The staff is defined as those individuals whose full position is worked at one school.*

*This staff was allowed to vote on the A+ Money Plans.*

3. That the staff of the school has voted by majority vote in a secret ballot on \_\_\_\_\_, 20\_\_\_\_, as to how to spend the funds:

\_\_\_\_\_ # in favor; \_\_\_\_\_ # opposed; \_\_\_\_\_ # not voting.

4. That subsequent to the staff vote, the School Advisory Council has voted by majority vote on Wednesday, \_\_\_\_\_, to ratify the proposed expenditure.

Yes

No

5. That the uses of funds as described conform to the statute governing such funds and all decisions were made in open meetings.

Yes

No

School Name: \_\_\_\_\_

Principal: \_\_\_\_\_ Date: \_\_\_\_\_

School Advisory Council Chairman: \_\_\_\_\_ Date: \_\_\_\_\_

OCEA Building Representative: \_\_\_\_\_ Date: \_\_\_\_\_

*Send this original form and Total Plan to Rita Scallan, Chief Financial Officer  
Send copy of this form and Total Plan to OCEA*

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### FINANCE USE ONLY:

Superintendent's Approval: \_\_\_\_\_ Date: \_\_\_\_\_