



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

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FINANCE TAM: 2015-013  
CONTACT: Beth Marky, Accountant  
Budgeting and Financial Services  
TELEPHONE: 833-5827

TO: School Principals  
FROM: Rita R. Scallan, Chief Financial Officer   
DATE: October 3, 2014  
SUBJECT: School Recognition Awards – Preliminary Information

The fiscal year 2014-2015 School Recognition Award allocation will be based on school grades earned in fiscal year 2013-2014 and the fiscal year 2013-2014 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 2014-2015 which will include all schools. **The earliest the official award notification will be received will be mid-February 2015; however, plans must be approved by the school staff and the School Advisory Council no later than January 30, 2015 (February 1, 2015, is on a Sunday).** If plans are not approved by January 30, 2015, 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 2013-2014 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.**

**NEW – School Recognition Plan Addendum**

Please require that each plan submitted to your school include this addendum. It is a Word document and may be completed on the computer. If the plan is approved, it will help us make sure that the plan is executed as intended. The addendum includes the most common questions that occur when trying to execute approved plans. These questions have caused many schools to have to go back to SAC for these decisions after the plan has been approved.

## **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:

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

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

Please note that 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).

## **NEW – School Recognition Bonus Calculator**

The Finance Department will be e-mailing an Excel School Recognition Bonus Calculator to help plan writers determine bonus amounts based on the information above. Please provide this spreadsheet to your faculty and staff. There are three types of bonus calculators included on the spreadsheet:

- a. Plan Based on Bonus Amount – Use this calculator to determine the District's share of FICA and total cost of the bonus.
- b. Plan Based on Total Cost of Bonus – Use this calculator to determine the District's share of FICA and the bonus amount to be paid to an individual.
- c. Plan Based on Shares – Use this calculator to determine the bonus amount based on one share, District's share of FICA, and total cost of bonus based on one share.

## **Plan Submission**

**Please submit the following to Beth Marky in Budgeting no later than mid-January:**

- **SAC-Approved Plan**
- **School Recognition Plan Addendum**
- **Disburse School Recognition Funds Sign-Off Sheet**

**Do NOT send budgeting paperwork and/or other compensation forms at this time. 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 or March, 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 2014-2015  
 OCTOBER 3, 2014

Preliminary

CENTER	SCHOOL NAME	FY 2013-2014 4TH FEFP UFTE	FY 2013-2014 PRELIMINARY SCHOOL GRADE/ IMPROVEMENT RATING	MAXIMUM ALLOCATION PER UFTE	ESTIMATED MAXIMUM ALLOCATION IF DETERMINED ELIGIBLE
<b>DISTRICT SCHOOLS</b>					
0031	EDWINS ELEMENTARY SCHOOL	422.19	A	\$ 100	\$ 42,219
0041	BAKER SCHOOL	1,356.26	PENDING	\$ 100	135,626
0051	BOB SIKES ELEMENTARY SCHOOL	871.70	C	\$ 100	-
0082	MEIGS MIDDLE SCHOOL	525.35	A	\$ 100	52,535
0092	SHOAL RIVER MIDDLE SCHOOL	841.52	A	\$ 100	84,152
0121	RUCKEL MIDDLE SCHOOL	979.59	A	\$ 100	97,959
0131	DESTIN ELEMENTARY SCHOOL	807.70	A	\$ 100	80,770
0151	EDGE ELEMENTARY SCHOOL	578.61	A	\$ 100	57,861
0161	EGLIN ELEMENTARY SCHOOL	467.92	A	\$ 100	46,792
0201	LAUREL HILL SCHOOL	400.46	PENDING	\$ 100	40,046
0211	NICEVILLE HIGH SCHOOL	1,871.81	PENDING	\$ 100	187,181
0222	NORTHWOOD ELEMENTARY SCHOOL	735.17	C	\$ 100	-
0241	SILVER SANDS SCHOOL	133.74	DECLINING	\$ 100	-
0251	RIVERSIDE ELEMENTARY SCHOOL	934.10	C	\$ 100	-
0271	PRYOR MIDDLE SCHOOL	620.17	A	\$ 100	62,017
0281	WRIGHT ELEMENTARY SCHOOL	623.51	C	\$ 100	-
0431	SHALIMAR ELEMENTARY SCHOOL	629.60	A	\$ 100	62,960
0541	ELLIOTT PT. ELEMENTARY SCHOOL	599.89	B	\$ 100	-
0561	MARY ESTHER ELEMENTARY SCHOOL	627.37	B	\$ 100	-
0571	PLEW ELEMENTARY SCHOOL	726.65	A	\$ 100	72,665
0581	CHOCTAW HIGH SCHOOL	1,535.73	PENDING	\$ 100	153,573
0601	CRESTVIEW HIGH SCHOOL	1,891.10	PENDING	\$ 100	189,110
0621	KENWOOD ELEMENTARY SCHOOL	610.07	A	\$ 100	61,007
0631	FLOROSA ELEMENTARY SCHOOL	568.52	C	\$ 100	-
0641	FT. WALTON BEACH HIGH SCHOOL	1,643.41	PENDING	\$ 100	164,341
0651	BRUNER MIDDLE SCHOOL	798.89	A	\$ 100	79,889
0671	LEWIS K-8 SCHOOL	620.08	A	\$ 100	62,008
0681	LONGWOOD ELEMENTARY SCHOOL	619.49	C	\$ 100	-
0701	CHOICE HIGH SCHOOL & TECHNICAL CENTER	348.37	IMPROVING	\$ 100	34,837
0721	OKALOOSA STEM ACADEMY	129.61	A	\$ 100	12,961
0731	WALKER ELEMENTARY SCHOOL	716.57	B	\$ 100	-
0741	BLUEWATER ELEMENTARY SCHOOL	874.38	A	\$ 100	87,438
0751	ANTIOCH ELEMENTARY SCHOOL	874.32	A	\$ 100	87,432
0761	DAVIDSON MIDDLE SCHOOL	920.55	A	\$ 100	92,055
0771	DESTIN MIDDLE SCHOOL	642.65	A	\$ 100	64,265
0801	RICHBOURG SCHOOL	58.12	IMPROVING	\$ 100	5,812
0811	SOUTHSIDE PRE-K	96.75	N/A	N/A	-
<b>TOTAL - DISTRICT SCHOOLS</b>		<b>27,701.92</b>			<b>2,117,511</b>
<b>DISTRICT OPERATED REGULAR PROGRAMS</b>					
0791	BEST CHANCE - NORTH	31.54	DECLINING	\$ 100	-
9818	NWFL BALLET	141.43	A	\$ 100	14,143
<b>TOTAL - DISTRICT OPERATED REGULAR PROGRAMS</b>		<b>172.97</b>			<b>14,143</b>
<b>TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS</b>		<b>27,874.89</b>			<b>\$ 2,131,654</b>
<b>CONTRACTED DJJ CENTERS</b>					
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	40.93	N/A	N/A	-
9812	OKALOOSA YOUTH ACADEMY	77.73	N/A	N/A	-
9813	OKALOOSA REGIONAL DETENTION CENTER	17.36	N/A	N/A	-
9819	TEACHING ADJUDICATED YOUTH	25.00	N/A	N/A	-
<b>TOTAL - CONTRACTED DJJ CENTERS</b>		<b>161.02</b>			<b>-</b>
<b>DISTRICT CHARTER SCHOOLS &amp; PROGRAMS</b>					
9800	OKALOOSA ACADEMY	296.14	MAINTAINING	\$ 100	-
9805	NWFSC COLLEGIATE HIGH SCHOOL	273.42	PENDING	\$ 100	27,342
9807	LIZA JACKSON PREPARATORY SCHOOL	824.25	A	\$ 100	82,425
9815	AMIKIDS - EMERALD COAST	31.69	N/A	N/A	-
<b>TOTAL - DISTRICT CHARTER SCHOOLS &amp; PROGRAMS</b>		<b>1,425.50</b>			<b>109,767</b>
<b>TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, &amp; CHARTERS</b>		<b>29,461.41</b>			<b>\$ 2,241,421</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 30, 2015.**
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.**



Revised  
10/22/14

## School Recognition Plan Addendum

(Include with all plan submissions.)

**Please complete the following information and attach this addendum to your plan submission. If your plan is approved, this will help us make sure the plan is executed as intended.**

SCHOOL NAME: \_\_\_\_\_

1. Bonus amounts/shares will be pro-rated based on (check all that apply):

Hours Per Day

Days Per Week

Length of Employment During the Appropriate Year (based on Question #1)

Other: \_\_\_\_\_

2. Normally there will be small amounts left over after bonuses have been distributed due to the fact that the cost of FICA is estimated. These funds may be spent on:

\_\_\_\_\_

## SCHOOL RECOGNITION BONUS CALCULATOR FISCAL YEAR 2014-2015

### BONUS CALCULATOR - #1

#### Plan Based on Bonus Amount

Description	Amount	Rate
Bonus Amount	\$ 1,000.00	
District's Share of FICA	76.50	7.65%
Total Cost of Bonus	\$ 1,076.50	

Directions:

1. Enter the Bonus Amount in the yellow box.
2. Automatically calculates District's Share of FICA and Total Cost of Bonus.

### BONUS CALCULATOR - #2

#### Plan Based on Total Cost of Bonus

Rate	Amount	Rate
Bonus Amount	\$ 1,021.83	
District's Share of FICA	78.17	7.65%
Total Cost of Bonus	\$ 1,100.00	

Directions:

1. Enter the Total Cost of Bonus in the yellow box.
2. Automatically calculates Bonus Amount and District's Share of FICA.

### BONUS CALCULATOR - #3

#### Plan Based on Shares

Description	Amount	Rate	Amount	Rate
Total Allocation for Bonuses	\$ 90,000.00		Bonus Amount	\$ 977.83
Total Number of Shares	85.50		District's Share of FICA	74.80 7.65%
Total Cost of Bonus Per Share	\$ 1,052.63		Total Cost of Bonus Per Share	\$ 1,052.63

Directions:

1. Enter the Total Allocation for Bonuses and the Total Number of Shares in the yellow boxes above.
2. Automatically calculates the Bonus Amount, District's Share of FICA, and Total Cost of Bonus Per Share.



## 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, Chief Financial Officer.

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*

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### FINANCE USE ONLY:

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

## Excerpt from The 2014 Florida Statutes

### 1008.36 Florida School Recognition Program.

- (1) The Legislature finds that there is a need for a performance incentive program for outstanding faculty and staff in highly productive schools. The Legislature further finds that performance-based incentives are commonplace in the private sector and should be infused into the public sector as a reward for productivity.
- (2) The Florida School Recognition Program is created to provide financial awards to public schools that:
  - (a) Sustain high performance by receiving a school grade of “A,” making excellent progress; or
  - (b) Demonstrate exemplary improvement due to innovation and effort by improving at least one letter grade or by improving more than one letter grade and sustaining the improvement the following school year.
- (3) All public schools, including charter schools, that receive a school grade pursuant to s. [1008.34](#) are eligible to participate in the program.
- (4) All selected schools shall receive financial awards depending on the availability of funds appropriated and the number and size of schools selected to receive an award. Funds must be distributed to the school’s fiscal agent and placed in the school’s account and must be used for purposes listed in subsection (5) as determined jointly by the school’s staff and school advisory council. If school staff and the school advisory council cannot reach agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school. If a school selected to receive a school recognition award is no longer in existence at the time the award is paid, the district school superintendent shall distribute the funds to teachers who taught at the school in the previous year in the form of a bonus.
- (5) School recognition awards must be used for the following:
  - (a) Nonrecurring bonuses to the faculty and staff;
  - (b) Nonrecurring expenditures for educational equipment or materials to assist in maintaining and improving student performance; or
  - (c) Temporary personnel for the school to assist in maintaining and improving student performance.

Notwithstanding statutory provisions to the contrary, incentive awards are not subject to collective bargaining.

### 1008.34 School Grading System; School Report Cards; District Grade.

- (3) DESIGNATION OF SCHOOL GRADES.—
  - (a) Each school must assess at least 95 percent of its eligible students, except as provided under s. 1008.341 for alternative schools. Each school shall receive a school grade based on the school’s performance on the components listed in subparagraphs (b)1. and 2. If a school does not have at least 10 students with complete data for one or more of the components listed in subparagraphs (b)1. and 2., those components may not be used in calculating the school’s grade.
    1. An alternative school may choose to receive a school grade under this section or a school improvement rating under s. [1008.341](#). For charter schools that meet the definition of an alternative school pursuant to State Board of Education rule, the decision to receive a school grade is the decision of the charter school governing board.



## Excerpt from The 2014 Florida Statutes (Continued)

### 1008.341 School Improvement Rating for Alternative Schools.

(2) SCHOOL IMPROVEMENT RATING.—An alternative school is a school that provides dropout prevention and academic intervention services pursuant to s. 1003.53. An alternative school shall receive a school improvement rating pursuant to this section unless the school earns a school grade pursuant to s. 1008.34. ... The school improvement rating shall identify an alternative school as having one of the following ratings defined according to rules of the State Board of Education:

- (a) “Commendable” means a significant percentage of the students attending the school are making Learning Gains.
- (b) “Maintaining” means a sufficient percentage of the students attending the school are making Learning Gains.
- (c) “Unsatisfactory” means an insufficient percentage of the students attending the school are making Learning Gains.

Schools that improve at least one level or maintain a “commendable” rating pursuant to this section are eligible for school recognition awards pursuant to s. [1008.36](#).