



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

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FINANCE TAM: 2015-035  
CONTACT: Beth Marky, Accountant  
Budgeting and Financial Services  
TELEPHONE: 833-5827

TO: Selected School Principals  
FROM: Rita R. Scallan, Chief Financial Officer  
DATE: March 2, 2015  
SUBJECT: School Recognition Awards Allocation – Project 5160

A handwritten signature in blue ink that reads "Rita R. Scallan".

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 2013-2014 and the fiscal year 2013-2014 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, School Recognition Plan Addendums, and Disburse School Recognition Funds forms to Budgeting based on their projected allocations. Budgeting has forwarded the plans, addendums, 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 5160, 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 January 30, 2015 (February 1, 2015, is on a Sunday), the award must be equally distributed to all classroom teachers currently teaching in the school.***

**Budget Detail Form** – 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.

**Allowable Expenditures** – 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 2014-2015, the Principal will be asked to sign a Certificate of Compliance stating that all expenditures have met the requirements of Florida Statutes.**

**Bonus Calculations** – 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 bookkeepers determine bonus amounts based on the information above. There are three types of bonus calculators included on the spreadsheet:

- Plan Based on Bonus Amount – Use this calculator to determine the District's share of FICA and total cost of the bonus.
- 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.
- 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.

**The award for fiscal year 2014-2015 has been appropriated to Lottery – School Recognition – Project 5160. Schools are encouraged to expend their total award amount during the 2014-2015 school year.**

**If a school has remaining Florida School Recognition funds in fiscal year 2013-2014 Project 4160, these funds must be fully expended no later than June 30, 2015.** 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.*  
*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.*

School District of Okaloosa County – Finance Department  
TAM 2015-035 – School Recognition Awards Allocation – Project 5160  
March 2, 2015

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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/accountability/accountability-reporting/fl-school-recognition-program/FAQ.stml>

If you have any questions relating to budgeting for the School Recognition funds, please contact Beth Marky in Budgeting at 833-5827. If you have question relating to Payroll, please contact Payroll (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 5160**  
**FISCAL YEAR 2014-2015**  
**MARCH 2, 2015**

CENTER	SCHOOL NAME	FY 2013-2014 4TH FEFP UFTE PER DOE ALLOCATION	FY 2013-2014 SCHOOL GRADE/ IMPROVEMENT RATING	ALLOCATION PER UFTE	TOTAL SCHOOL ALLOCATION
<b>DISTRICT SCHOOLS</b>					
0031	EDWINS ELEMENTARY SCHOOL	421.87	A	\$ 100	\$ 42,187
0041	BAKER SCHOOL	1,357.45	A	\$ 100	135,745
0051	BOB SIKES ELEMENTARY SCHOOL	871.70	C	\$ 100	-
0082	MEIGS MIDDLE SCHOOL	525.54	A	\$ 100	52,554
0092	SHOAL RIVER MIDDLE SCHOOL	842.53	A	\$ 100	84,253
0121	RUCKEL MIDDLE SCHOOL	980.72	A	\$ 100	98,072
0131	DESTIN ELEMENTARY SCHOOL	808.25	A	\$ 100	80,825
0151	EDGE ELEMENTARY SCHOOL	578.61	A	\$ 100	57,861
0161	EGLIN ELEMENTARY SCHOOL	468.70	A	\$ 100	46,870
0201	LAUREL HILL SCHOOL	400.63	A	\$ 100	40,063
0211	NICEVILLE HIGH SCHOOL	1,870.50	A	\$ 100	187,050
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	620.31	A	\$ 100	62,031
0281	WRIGHT ELEMENTARY SCHOOL	623.51	C	\$ 100	-
0431	SHALIMAR ELEMENTARY SCHOOL	629.80	A	\$ 100	62,980
0541	ELLIOTT PT. ELEMENTARY SCHOOL	599.89	B	\$ 100	-
0561	MARY ESTHER ELEMENTARY SCHOOL	627.37	B	\$ 100	-
0571	PLEW ELEMENTARY SCHOOL	726.15	A	\$ 100	72,615
0581	CHOCTAW HIGH SCHOOL	1,534.40	A	\$ 100	153,440
0601	CRESTVIEW HIGH SCHOOL	1,891.10	B	\$ 100	-
0621	KENWOOD ELEMENTARY SCHOOL	610.05	A	\$ 100	61,005
0631	FLOROSA ELEMENTARY SCHOOL	568.52	C	\$ 100	-
0641	FT. WALTON BEACH HIGH SCHOOL	1,643.36	A	\$ 100	164,336
0651	BRUNER MIDDLE SCHOOL	799.13	A	\$ 100	79,913
0671	LEWIS K-8 SCHOOL	620.39	A	\$ 100	62,039
0681	LONGWOOD ELEMENTARY SCHOOL	619.49	C	\$ 100	-
0701	CHOICE HIGH SCHOOL & TECHNICAL CENTER	348.33	IMPROVING	\$ 100	34,833
0721	OKALOOSA STEMM ACADEMY	129.67	A	\$ 100	12,967
0731	WALKER ELEMENTARY SCHOOL	716.57	B	\$ 100	-
0741	BLUEWATER ELEMENTARY SCHOOL	873.79	A	\$ 100	87,379
0751	ANTIOCH ELEMENTARY SCHOOL	874.21	A	\$ 100	87,421
0761	DAVIDSON MIDDLE SCHOOL	921.38	A	\$ 100	92,138
0771	DESTIN MIDDLE SCHOOL	642.86	A	\$ 100	64,286
0801	RICHBOURG SCHOOL	58.11	IMPROVING	\$ 100	5,811
0811	SOUTHSIDE PRE-K	96.75	N/A	N/A	-
<b>TOTAL - DISTRICT SCHOOLS</b>		<b>27,704.65</b>			<b>1,928,674</b>
<b>DISTRICT OPERATED REGULAR PROGRAMS</b>					
0791	BEST CHANCE - NORTH	31.54	DECLINING	\$ 100	-
9818	NWFL BALLET	141.82	A	\$ 100	14,182
<b>TOTAL - DISTRICT OPERATED REGULAR PROGRAMS</b>		<b>173.36</b>			<b>14,182</b>
<b>TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS</b>		<b>27,878.01</b>			<b>\$ 1,942,856</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	273.52	A	\$ 100	27,352
9807	LIZA JACKSON PREPARATORY SCHOOL	824.20	A	\$ 100	82,420
9815	AMIKIDS - EMERALD COAST	31.69	N/A	N/A	-
<b>TOTAL - DISTRICT CHARTER SCHOOLS &amp; PROGRAMS</b>		<b>1,425.55</b>			<b>109,772</b>
<b>TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, &amp; CHARTERS</b>		<b>29,464.58</b>			<b>\$ 2,052,628</b>