



SCHOOL DISTRICT OF OKALOOSA COUNTY

TECHNICAL ASSISTANCE MEMORANDUM


FINANCE

FINANCE TAM: 2016-039

CONTACT: Beth Marky, Accountant
Budgeting and Financial Services

TELEPHONE: 833-5827

TO: Selected School Principals

FROM: Rita R. Scallan, Chief Financial Officer 

DATE: April 25, 2016

SUBJECT: School Recognition Awards Allocation – Project 6160

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 2014-2015 and the fiscal year 2014-2015 Full Time Equivalent (FTE) students as reported in the fourth calculation. **The 2015 Legislative Session allocated \$100.00 per unweighted FTE; however, the actual allocation is \$97.04 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 must 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 6160, 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 February 1, 2016, 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, pro-rated down to \$97.04 per UFTE.

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 2015-2016, 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:

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

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 2015-2016 has been appropriated to Lottery – School Recognition – Project 6160. Schools are encouraged to expend their total award amount during the 2015-2016 school year.

If a school has remaining Florida School Recognition funds in fiscal year 2014-2015 Project 5160, these funds must be fully expended no later than June 30, 2016. 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. Any amendments to the plan must comply with Florida Statutes.

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.

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 FUNDS - PROJECT 6160
FISCAL YEAR 2015-2016
APRIL 25, 2016

CENTER	SCHOOL NAME	FY 2012-2013 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2013-2014 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2014-2015 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2014-2015 4TH FEFP UFTE	ALLOCATION PER UFTE	TOTAL RECOGNITION ALLOCATION
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DISTRICT SCHOOLS

0031	EDWINS ELEMENTARY SCHOOL	C	A	B	433.38	\$ 97.04	\$ -
0041	BAKER SCHOOL	B	A	A	1,359.55	\$ 97.04	131,937
0051	BOB SIKES ELEMENTARY SCHOOL	B	C	B	777.58	\$ 97.04	75,460
0082	MEIGS MIDDLE SCHOOL	A	A	A	544.89	\$ 97.04	52,879
0092	SHOAL RIVER MIDDLE SCHOOL	B	A	A	831.50	\$ 97.04	80,693
0121	RUCKEL MIDDLE SCHOOL	A	A	A	954.59	\$ 97.04	92,638
0131	DESTIN ELEMENTARY SCHOOL	A	A	A	846.01	\$ 97.04	82,101
0151	EDGE ELEMENTARY SCHOOL	A	A	A	598.77	\$ 97.04	58,107
0161	EGLIN ELEMENTARY SCHOOL	B	A	A	439.44	\$ 97.04	42,645
0201	LAUREL HILL SCHOOL	D	A	A	376.96	\$ 97.04	36,582
0211	NICEVILLE HIGH SCHOOL	A	A	A	1,887.95	\$ 97.04	183,216
0222	NORTHWOOD ELEMENTARY SCHOOL	B	C	B	831.17	\$ 97.04	80,661
0241	SILVER SANDS SCHOOL	IMPROVING	DECLINING	N/A	134.52	\$ 97.04	-
0251	RIVERSIDE ELEMENTARY SCHOOL	B	C	A	875.00	\$ 97.04	84,914
0271	PRYOR MIDDLE SCHOOL	A	A	B	595.89	\$ 97.04	-
0281	WRIGHT ELEMENTARY SCHOOL	C	C	C	658.63	\$ 97.04	-
0431	SHALIMAR ELEMENTARY SCHOOL	A	A	A	665.71	\$ 97.04	64,604
0541	ELLIOTT PT. ELEMENTARY SCHOOL	B	B	B	595.90	\$ 97.04	-
0561	MARY ESTHER ELEMENTARY SCHOOL	B	B	A	584.53	\$ 97.04	56,726
0571	PLEW ELEMENTARY SCHOOL	B	A	A	721.30	\$ 97.04	69,998
0581	CHOCTAW HIGH SCHOOL	A	A	A	1,550.25	\$ 97.04	150,444
0601	CRESTVIEW HIGH SCHOOL	A	B	A	1,821.86	\$ 97.04	176,802
0621	KENWOOD ELEMENTARY SCHOOL	B	A	A	606.15	\$ 97.04	58,824
0631	FLOROSA ELEMENTARY SCHOOL	B	C	A	578.45	\$ 97.04	56,135
0641	FT. WALTON BEACH HIGH SCHOOL	A	A	A	1,518.71	\$ 97.04	147,383
0651	BRUNER MIDDLE SCHOOL	B	A	A	760.35	\$ 97.04	73,788
0671	LEWIS K-8 SCHOOL	A	A	A	614.73	\$ 97.04	59,656
0681	LONGWOOD ELEMENTARY SCHOOL	C	C	B	680.63	\$ 97.04	66,052
0701	CHOICE HIGH SCHOOL & TECHNICAL CENTER	INCOMPLETE	IMPROVING	N/A	206.84	\$ 97.04	-
0721	OKALOOSA STEMM ACADEMY	A	A	A	177.29	\$ 97.04	17,205
0731	WALKER ELEMENTARY SCHOOL	B	B	B	816.20	\$ 97.04	-
0741	BLUEWATER ELEMENTARY SCHOOL	A	A	A	874.82	\$ 97.04	84,897
0751	ANTIOCH ELEMENTARY SCHOOL	A	A	A	874.92	\$ 97.04	84,906
0761	DAVIDSON MIDDLE SCHOOL	A	A	A	965.79	\$ 97.04	93,725
0771	DESTIN MIDDLE SCHOOL	A	A	A	670.32	\$ 97.04	65,051
0801	RICHBOURG SCHOOL	DECLINING	IMPROVING	N/A	67.28	\$ 97.04	-
0811	SOUTHSIDE PRE-K	N/A	N/A	N/A	166.32	\$ 97.04	-
TOTAL - DISTRICT SCHOOLS					27,664.18		2,328,029

DISTRICT OPERATED REGULAR PROGRAMS

0791	BEST CHANCE - NORTH	INCOMPLETE	DECLINING	N/A	45.84	\$ 97	-
9818	NWFL BALLET	A	A	A	139.62	\$ 97	13,549
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS					185.46		13,549
TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS					27,849.64		\$ 2,341,578

CONTRACTED DJJ CENTERS

9811	OKALOOSA YOUTH DEVELOPMENT CENTER	N/A	N/A	N/A	50.49	N/A	-
9812	OKALOOSA YOUTH ACADEMY	N/A	N/A	N/A	78.99	N/A	-
9813	OKALOOSA REGIONAL DETENTION CENTER	N/A	N/A	N/A	21.17	N/A	-
9819	TEACHING ADJUDICATED YOUTH	N/A	N/A	N/A	19.96	N/A	-
TOTAL - CONTRACTED DJJ CENTERS					170.61		-

DISTRICT CHARTER SCHOOLS & PROGRAMS

9800	OKALOOSA ACADEMY	INCOMPLETE	MAINTAINING	N/A	360.10	\$ 97	-
9805	NWFSC COLLEGIATE HIGH SCHOOL	A	A	A	283.73	\$ 97	27,534
9807	LIZA JACKSON PREPARATORY SCHOOL	A	A	A	849.66	\$ 97	82,455
9815	AMIKIDS - EMERALD COAST	N/A	N/A	N/A	37.35	N/A	-
TOTAL - DISTRICT CHARTER SCHOOLS & PROGRAMS					1,530.84		109,989
TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, & CHARTERS					29,551.09		\$ 2,451,567

Excerpt from The 2015 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 2015 Florida Statutes

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.