




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

FINANCE TAM: 2017-012
CONTACT: Beth Marky, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5827

TO: School Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: October 4, 2016
SUBJECT: School Recognition Awards – Preliminary Information

The fiscal year 2016-2017 School Recognition Award allocation will be based on school grades earned in fiscal year 2015-2016 and the fiscal year 2015-2016 Full Time Equivalent (FTE) students as reported in the 4th FEFP calculation. 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.

Per Florida Statutes, the Florida School Recognition Program is created to provide financial rewards to:

- Public schools that
 - Receive a school grade of “A,”
 - Improve at least one letter grade, or
 - Improve more than one letter grade and sustain the improvement the following year; and
- Alternative schools that
 - Receive a “commendable” rating or
 - Improve at least one level.

The Department of Education will make one distribution in fiscal year 2016-2017 which will include all schools. **In years past, the earliest the official award notification was received by mid-February at the earliest; however, plans must be approved by the school staff and the School Advisory Council no later than February 1, 2017.** If plans are not approved by February 1, 2017, 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:

- Estimated Fiscal Year 2015-2016 4th FEFP UFTE
- Preliminary School Grade
- Maximum Allocation Per UFTE
- Estimated Maximum Allocation if Determined Eligible

*****BEFORE YOU BEGIN THE SCHOOL RECOGNITION PROCESS, PLEASE READ THE ATTACHED “SUGGESTED GUIDELINES FOR A+ FUNDS” PROVIDED BY THE PERSONNEL DEPARTMENT. *****

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:

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

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).

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 prior to the end of December:

- 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, 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
 SPREADSHEET PROVIDED FOR PLANNING PURPOSES ONLY
 FISCAL YEAR 2016-2017
 OCTOBER 5, 2016

PRELIMINARY

		PRELIMINARY					
CENTER	SCHOOL NAME	FY 2013-2014 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2014-2015 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2015-2016 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2015-2016 ESTIMATED 4TH FEFP UFTE	MAXIMUM ALLOCATION PER UFTE	ESTIMATED MAXIMUM ALLOCATION IF DETERMINED ELIGIBLE
DISTRICT SCHOOLS							
0031	EDWINS ELEMENTARY SCHOOL	A	B	B	432.05	\$ 100	\$ -
0041	BAKER SCHOOL	A	A	B	1,361.51	\$ 100	-
0051	BOB SIKES ELEMENTARY SCHOOL	C	B	B	754.81	\$ 100	-
0082	MEIGS MIDDLE SCHOOL	A	A	A	575.53	\$ 100	57,553
0092	SHOAL RIVER MIDDLE SCHOOL	A	A	B	824.47	\$ 100	-
0121	RUCKEL MIDDLE SCHOOL	A	A	A	1,010.36	\$ 100	101,036
0131	DESTIN ELEMENTARY SCHOOL	A	A	A	870.60	\$ 100	87,060
0151	EDGE ELEMENTARY SCHOOL	A	A	A	610.67	\$ 100	61,067
0161	EGLIN ELEMENTARY SCHOOL	A	A	A	472.02	\$ 100	47,202
0201	LAUREL HILL SCHOOL	A	A	C	375.86	\$ 100	-
0211	NICEVILLE HIGH SCHOOL	A	A	A	1,888.57	\$ 100	188,857
0222	NORTHWOOD ELEMENTARY SCHOOL	C	B	B	778.37	\$ 100	-
0241	SILVER SANDS SCHOOL	DECLINING	N/A	N/A	134.94	\$ 100	-
0251	RIVERSIDE ELEMENTARY SCHOOL	C	A	C	849.25	\$ 100	-
0271	PRYOR MIDDLE SCHOOL	A	B	B	602.17	\$ 100	-
0281	WRIGHT ELEMENTARY SCHOOL	C	C	B	658.84	\$ 100	65,884
0431	SHALIMAR ELEMENTARY SCHOOL	A	A	A	661.55	\$ 100	66,155
0541	ELLIOTT PT. ELEMENTARY SCHOOL	B	B	C	620.90	\$ 100	-
0561	MARY ESTHER ELEMENTARY SCHOOL	B	A	B	582.39	\$ 100	-
0571	PLEW ELEMENTARY SCHOOL	A	A	A	771.27	\$ 100	77,127
0581	CHOCTAW HIGH SCHOOL	A	A	B	1,527.26	\$ 100	-
0601	CRESTVIEW HIGH SCHOOL	B	A	B	1,868.31	\$ 100	-
0621	KENWOOD ELEMENTARY SCHOOL	A	A	A	641.89	\$ 100	64,189
0631	FLOROSA ELEMENTARY SCHOOL	C	A	B	531.17	\$ 100	-
0641	FT. WALTON BEACH HIGH SCHOOL	A	A	A	1,535.95	\$ 100	153,595
0651	BRUNER MIDDLE SCHOOL	A	A	B	750.95	\$ 100	-
0671	LEWIS K-8 SCHOOL	A	A	A	614.83	\$ 100	61,483
0681	LONGWOOD ELEMENTARY SCHOOL	C	B	C	640.32	\$ 100	-
0701	OK. TECH. COLLEGE & CHOICE HIGH SCHOOL	IMPROVING	N/A	MAINTAINING	215.80	\$ 100	-
0721	OKALOOSA STEMM ACADEMY	A	A	A	188.28	\$ 100	18,828
0731	WALKER ELEMENTARY SCHOOL	B	B	B	835.71	\$ 100	-
0741	BLUEWATER ELEMENTARY SCHOOL	A	A	A	893.02	\$ 100	89,302
0751	ANTIOCH ELEMENTARY SCHOOL	A	A	A	886.07	\$ 100	88,607
0761	DAVIDSON MIDDLE SCHOOL	A	A	A	947.83	\$ 100	94,783
0771	DESTIN MIDDLE SCHOOL	A	A	A	704.08	\$ 100	70,408
0801	RICHBOURG SCHOOL	IMPROVING	N/A	I	72.39	\$ 100	-
0811	SOUTHSIDE PRIMARY SCHOOL	N/A	N/A	N/A	212.61	N/A	-
TOTAL - DISTRICT SCHOOLS					27,902.60		1,393,136
DISTRICT OPERATED REGULAR PROGRAMS							
0791	BEST CHANCE - NORTH	DECLINING	N/A	I	37.37	\$ 100	-
9818	NWFL BALLET	A	A	A	140.22	\$ 100	14,022
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS					177.59		14,022
TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS					28,080.19		\$ 1,407,158
CONTRACTED DJJ CENTERS							
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	N/A	N/A	N/A	59.35	N/A	-
9812	OKALOOSA YOUTH ACADEMY	N/A	N/A	N/A	94.44	N/A	-
9813	OKALOOSA REGIONAL DETENTION CENTER	N/A	N/A	N/A	23.38	N/A	-
9819	TEACHING ADJUDICATED YOUTH	N/A	N/A	N/A	19.41	N/A	-
TOTAL - CONTRACTED DJJ CENTERS					196.58		-
DISTRICT CHARTER SCHOOLS & PROGRAMS							
9800	OKALOOSA ACADEMY	MAINTAINING	N/A	UNSATISFACTORY	321.56	\$ 100	-
9805	NWFSC COLLEGIATE HIGH SCHOOL	A	A	A	283.24	\$ 100	28,324
9807	LIZA JACKSON PREPARATORY SCHOOL	A	A	A	851.15	\$ 100	85,115
9815	AMIKIDS - EMERALD COAST	N/A	N/A	N/A	28.89	N/A	-
TOTAL - DISTRICT CHARTER SCHOOLS & PROGRAMS					1,484.84		113,439
TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, & CHARTERS					29,761.61		\$ 1,520,597

REGULAR SCHOOLS - RECEIVED A SCHOOL GRADE OF "A"; ALTERNATIVE SCHOOLS - RECEIVED A COMMENDABLE/IMPROVING RATING
 REGULAR SCHOOLS - IMPROVED AT LEAST ONE LETTER GRADE; ALTERNATIVE SCHOOLS - IMPROVED AT LEAST ONE LEVEL

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. Contracted employees, such as Nutrition Group, Health Services, and SRO, are not considered staff. **Only those individuals defined as staff will be allowed to vote on the A+ money plans.**
2. Per Florida Statutes, money may 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 February 1, 2017.**
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 will review the plans to ensure that they comply with Florida Statutes as noted in Item #2 above. The plans also must equal the projected allocation. Any plans that are not in compliance will be returned to the plan writer for correction.**
11. The A+ Money Committee puts out all plans without names on them.
12. Plans will be available for review by the staff for three (3) working days prior to voting.
13. Staff signs a sign-in sheet and then votes by secret ballot for a plan.
14. 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.
15. 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. Include a plan for handling any adjustments to the plan. Possible reasons for adjustments include: actual allocation is different than the preliminary allocation, someone was inadvertently left off, math errors. Etc.
6. **REMEMBER TO MAKE SURE THAT YOUR PLAN'S TOTAL DOLLARS EQUALS THE TOTAL DOLLARS EARNED BY YOUR SCHOOL.**



School Recognition Plan Addendum Fiscal Year 2016-2017

(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

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:



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 _____ 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

FINANCE USE ONLY:

Superintendent's Approval: _____ Date: _____

Excerpt from The 2016 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 2016 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](#).