




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

FINANCE TAM: 2017-020
CONTACT: Beth Marky, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5827

TO: Selected School Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: December 16, 2016
SUBJECT: School Recognition Awards Allocation – Project 7160

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 2015-2016 and the fiscal year 2015-2016 Full Time Equivalent (FTE) students as reported in the fourth calculation. **The 2016 Legislative Session allocated \$100.00 per unweighted FTE.** Please see the attached spreadsheet for your allocation amount.

On October 4, 2016, Finance TAM 2017-012 provided preliminary allocation amounts and requested eligible schools submit their School Recognition Plans, School Recognition Plan Addendums, and Disburse School Recognition Funds forms to Budgeting based on their projected allocations. Budgeting will forward 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 7160, 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 do not reach agreement by February 1, 2017, 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, adjusted if necessary based on the final allocation from DOE.

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 2016-2017, Principals 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.

School Recognition Excel Workbook

School Bookkeepers were e-mailed the School Recognition Excel workbook on December 15, 2016. This workbook provides automatic calculations and automatically completes the Budget Detail Form and Other Compensation Forms based on information entered by the bookkeeper. This is an optional workbook provided for your convenience. Beth Marky can assist you with any questions related to this tool.

The award for fiscal year 2016-2017 has been appropriated to Lottery – School Recognition – Project 7160. Schools are encouraged to expend their total award amount during the 2016-2017 school year.

If a school has remaining Florida School Recognition funds in fiscal year 2014-2015 Project 5160 and/or fiscal year 2015-2016 Project 6160, these funds must be fully expended no later than June 30, 2017. 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.fl DOE.org/accountability/accountability-reporting/fl-school-recognition-program/FAQ.shtml>

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
FISCAL YEAR 2016-2017
DECEMBER 16, 2016

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 4TH FEFP UFTE	FY 2016-2017 ALLOCATION PER UFTE	FY 2016-2017 SCHOOL RECOGNITION ALLOCATION
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	575.83	\$ 100	57,583
0092	SHOAL RIVER MIDDLE SCHOOL	A	A	B	824.47	\$ 100	-
0121	RUCKEL MIDDLE SCHOOL	A	A	A	1,010.61	\$ 100	101,061
0131	DESTIN ELEMENTARY SCHOOL	A	A	A	870.74	\$ 100	87,074
0151	EDGE ELEMENTARY SCHOOL	A	A	A	610.75	\$ 100	61,075
0161	EGLIN ELEMENTARY SCHOOL	A	A	A	472.07	\$ 100	47,207
0201	LAUREL HILL SCHOOL	A	A	C	375.86	\$ 100	-
0211	NICEVILLE HIGH SCHOOL	A	A	A	1,887.31	\$ 100	188,731
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	661.67	\$ 100	66,167
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	771.55	\$ 100	77,155
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	641.90	\$ 100	64,190
0631	FLOROSA ELEMENTARY SCHOOL	C	A	B	531.17	\$ 100	-
0641	FT. WALTON BEACH HIGH SCHOOL	A	A	A	1,533.45	\$ 100	153,345
0651	BRUNER MIDDLE SCHOOL	A	A	B	750.95	\$ 100	-
0671	LEWIS K-8 SCHOOL	A	A	A	615.11	\$ 100	61,511
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 STEM ACADEMY	A	A	A	188.77	\$ 100	18,877
0731	WALKER ELEMENTARY SCHOOL	B	B	B	835.71	\$ 100	-
0741	BLUEWATER ELEMENTARY SCHOOL	A	A	A	893.19	\$ 100	89,319
0751	ANTIOCH ELEMENTARY SCHOOL	A	A	A	886.43	\$ 100	88,643
0761	DAVIDSON MIDDLE SCHOOL	A	A	A	946.33	\$ 100	94,633
0771	DESTIN MIDDLE SCHOOL	A	A	A	704.55	\$ 100	70,455
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					27,900.34		1,392,910
DISTRICT OPERATED REGULAR PROGRAMS							
0791	BEST CHANCE - NORTH	DECLINING	N/A	I	37.37	\$ 100	-
9818	NWFL BALLET	A	A	A	140.06	\$ 100	14,006
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS					177.43		14,006
TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS					28,077.77		\$ 1,406,916
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	283.44	\$ 100	28,344
9807	LIZA JACKSON PREPARATORY SCHOOL	A	A	A	851.50	\$ 100	85,150
9815	AMIKIDS - EMERALD COAST	N/A	N/A	N/A	28.89	N/A	-
TOTAL - DISTRICT CHARTER SCHOOLS & PROGRAMS					1,485.39		113,494
TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, & CHARTERS					29,759.74		\$ 1,520,410

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