



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

FINANCE TAM: 2018-013
CONTACT: Beth Marky, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5827

TO: Selected School Principals
FROM: Rita R. Scallan, Chief Financial Officer 
DATE: September 28, 2017
SUBJECT: School Recognition Awards Allocation – Project 8160

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 2016-2017 and the fiscal year 2016-2017 Full Time Equivalent (FTE) students as reported in the fourth calculation. **The 2017 Legislative Session allocated \$100.00 per unweighted FTE.** Please see the attached spreadsheet for your allocation amount.

On August 30, 2017, Finance TAM 2018-007 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. Since we have received our allocation much earlier this year, schools have not had time to have their plans approved. Once your school has an approved plan, please submit the following to the Budgeting Department:

- School Recognition Plan
- School Recognition Plan Addendum
- Disburse School Recognition Funds
- Other Compensation Forms
- Budget Detail Form (MIS 3149)

When the Budgeting Department receives the above information, we will review and forward to the Superintendent for her review and approval. 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 8160, 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, 2018, 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 be used for nonrecurring bonuses for school faculty and staff, nonrecurring expenditures for *educational* equipment or materials, or temporary personnel to assist schools in maintaining or improving student performance (See Attached). **At the end of fiscal year 2017-2018, 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:

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

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 e-mailed an Excel School Recognition Bonus Calculator with TAM 2018-007 – School Recognition Awards – Preliminary Information. Please refer to that memorandum for information about this Excel worksheet.

School Recognition Excel Workbook

The School Recognition Excel workbook was also included with the TAM 2018-007 e-mail. 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 2017-2018 has been appropriated to Lottery – School Recognition – Project 8160. Schools are encouraged to expend their total award amount during the 2017-2018 school year.

If a school has remaining Florida School Recognition funds in fiscal year 2015-2016 Project 6160 and/or fiscal year 2016-2017 Project 7160, these funds must be fully expended no later than June 30, 2018. The remaining funds must be expended based on the original School Recognition plan. 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.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 either Debbie Fetner 833-5849, Debbie Armor 833-5847, or Lisa Richardson 833-5848.

Attachments

cc: Executive Staff
OCEA
Payroll Department
Budgeting Bookkeepers

SCHOOL DISTRICT OF OKALOOSA COUNTY
SCHOOL RECOGNITION FUNDS
FISCAL YEAR 2017-2018
SEPTEMBER 27, 2017

CENTER	SCHOOL NAME	FY 2014-2015 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2015-2016 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2016-2017 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2016-2017 PRELIMINARY 4TH FEFP UFTE	FY 2017-2018 ALLOCATION PER UFTE	FY 2017-2018 SCHOOL RECOGNITION ALLOCATION
DISTRICT SCHOOLS							
0031	EDWINS ELEMENTARY SCHOOL	B	B	A	447.56	\$ 100	\$ 44,756
0041	BAKER SCHOOL	A	B	B	1,441.01	\$ 100	-
0051	BOB SIKES ELEMENTARY SCHOOL	B	B	A	815.88	\$ 100	81,588
0082	MEIGS MIDDLE SCHOOL	A	A	A	552.86	\$ 100	55,286
0092	SHOAL RIVER MIDDLE SCHOOL	A	B	B	804.60	\$ 100	-
0121	RUCKEL MIDDLE SCHOOL	A	A	A	1,060.95	\$ 100	106,095
0131	DESTIN ELEMENTARY SCHOOL	A	A	A	923.50	\$ 100	92,350
0151	EDGE ELEMENTARY SCHOOL	A	A	A	638.77	\$ 100	63,877
0161	EGLIN ELEMENTARY SCHOOL	A	A	A	491.53	\$ 100	49,153
0201	LAUREL HILL SCHOOL	A	C	C	376.08	\$ 100	-
0211	NICEVILLE HIGH SCHOOL	A	A	A	1,954.72	\$ 100	195,472
0222	NORTHWOOD ELEMENTARY SCHOOL	B	B	B	785.00	\$ 100	-
0241	SILVER SANDS SCHOOL	N/A	N/A	N/A	136.95	\$ 100	-
0251	RIVERSIDE ELEMENTARY SCHOOL	A	C	A	838.61	\$ 100	83,861
0271	PRYOR MIDDLE SCHOOL	B	B	B	656.04	\$ 100	-
0281	WRIGHT ELEMENTARY SCHOOL	C	B	B	627.34	\$ 100	-
0431	SHALIMAR ELEMENTARY SCHOOL	A	A	B	667.38	\$ 100	-
0541	ELLIOTT PT. ELEMENTARY SCHOOL	B	C	B	617.51	\$ 100	61,751
0561	MARY ESTHER ELEMENTARY SCHOOL	A	B	A	601.32	\$ 100	60,132
0571	PLEW ELEMENTARY SCHOOL	A	A	A	807.52	\$ 100	80,752
0581	CHOCTAW HIGH SCHOOL	A	B	A	1,550.63	\$ 100	155,063
0601	CRESTVIEW HIGH SCHOOL	A	B	A	1,876.70	\$ 100	187,670
0621	KENWOOD ELEMENTARY SCHOOL	A	A	A	616.57	\$ 100	61,657
0631	FLOROSA ELEMENTARY SCHOOL	A	B	A	532.07	\$ 100	53,207
0641	FT. WALTON BEACH HIGH SCHOOL	A	A	A	1,555.19	\$ 100	155,519
0651	BRUNER MIDDLE SCHOOL	A	B	B	741.92	\$ 100	-
0671	LEWIS K-8 SCHOOL	A	A	A	627.43	\$ 100	62,743
0681	LONGWOOD ELEMENTARY SCHOOL	B	C	C	607.05	\$ 100	-
0701	OK. TECH. COLLEGE & CHOICE HIGH SCHOOL	N/A	MAINTAINING	MAINTAINING	151.05	\$ 100	-
0721	OKALOOSA STEMM ACADEMY	A	A	A	211.23	\$ 100	21,123
0731	WALKER ELEMENTARY SCHOOL	B	B	A	867.40	\$ 100	86,740
0741	BLUEWATER ELEMENTARY SCHOOL	A	A	A	947.61	\$ 100	94,761
0751	ANTIOCH ELEMENTARY SCHOOL	A	A	A	923.63	\$ 100	92,363
0761	DAVIDSON MIDDLE SCHOOL	A	A	B	970.88	\$ 100	-
0771	DESTIN MIDDLE SCHOOL	A	A	A	735.09	\$ 100	73,509
0801	RICHBOURG SCHOOL	N/A	I	N/A	77.64	\$ 100	-
0811	SOUTHSIDE PRIMARY SCHOOL	N/A	N/A	N/A	215.43	N/A	-
TOTAL - DISTRICT SCHOOLS					28,452.65		2,019,428
DISTRICT OPERATED REGULAR PROGRAMS							
0791	BEST CHANCE - NORTH	N/A	I	COMMENDABLE	68.57	\$ 100	6,857
9818	NWFL BALLET	A	A	A	137.79	\$ 100	13,779
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS					206.36		20,636
TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS					28,659.01		\$ 2,040,064
CONTRACTED DJJ CENTERS							
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	N/A	N/A	N/A	63.06	N/A	-
9812	OKALOOSA YOUTH ACADEMY	N/A	N/A	N/A	92.47	N/A	-
9813	OKALOOSA REGIONAL DETENTION CENTER	N/A	N/A	N/A	22.55	N/A	-
9819	TEACHING ADJUDICATED YOUTH	N/A	N/A	N/A	18.38	N/A	-
TOTAL - CONTRACTED DJJ CENTERS					196.46		-
DISTRICT CHARTER SCHOOLS & PROGRAMS							
9800	OKALOOSA ACADEMY	N/A	UNSATISFACTORY	MAINTAINING	267.01	\$ 100	26,701
9805	NWFSC COLLEGIATE HIGH SCHOOL	A	A	A	282.24	\$ 100	28,224
9807	LIZA JACKSON PREPARATORY SCHOOL	A	A	A	848.08	\$ 100	84,808
9815	AMIKIDS - EMERALD COAST	N/A	N/A	N/A	35.24	N/A	-
TOTAL - DISTRICT CHARTER SCHOOLS & PROGRAMS					1,432.57		139,733
TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, & CHARTERS					30,288.04		\$ 2,179,797

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

Excerpt from The 2017 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](#).