




# SCHOOL DISTRICT OF OKALOOSA COUNTY

## TECHNICAL ASSISTANCE MEMORANDUM

### FINANCE

FINANCE TAM: 2019-018  
CONTACT: Beth Marky, Accountant  
Budgeting and Financial Services  
TELEPHONE: 833-5827

TO: Selected School Principals  
FROM: Rita R. Scallan, Chief Financial Officer   
DATE: October 23, 2018  
SUBJECT: School Recognition Awards Allocation – Project 9160

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 2017-2018 and the fiscal year 2017-2018 Full Time Equivalent (FTE) students as reported in the fourth calculation.

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 2018 Legislative Session allocated \$100.00 per unweighted FTE.** Please see the attached spreadsheet for your allocation amount. **Please remember that your plan must be approved by the school staff and the School Advisory Council no later than February 1.** If plans are not approved by February 1, the award must be equally distributed to all classroom teachers currently teaching at the school.

**\*\*\*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.

Based on Florida Statutes, faculty and staff for the purposes of paying bonuses are either employed directly by the District or are contract employees. Retired employees may also receive bonuses.

### **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. The District must also pay its portion of FICA for employees paid through Payroll. 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 contracted employees nor for retired employees; therefore, these individuals 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**

Once your plan has been approved by the faculty and SAC, please submit the following to Beth Marky in Budgeting:

- School Recognition Plan
- School Recognition Plan Addendum
- Disburse School Recognition Funds Sign-Off Sheet
- 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 9160, 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, 2019, 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.

### **School Recognition Excel Workbook**

Budgeting & Financial Services is also providing an optional School Recognition Excel workbook. This workbook provides automatic calculations and automatically completes the Budget Detail Form and Other Compensation Forms based on information entered by the bookkeeper. This optional workbook is being provided for your convenience. Beth Marky can assist you with any questions related to this tool.

**The award for fiscal year 2018-2019 has been appropriated to Lottery – School Recognition – Project 9160. Schools are encouraged to expend their total award amount during the 2018-2019 school year.**

**If a school has remaining Florida School Recognition funds in fiscal year 2015-2016 Project 6160, fiscal year 2016-2017 Project 7160, and/or fiscal year 2017-2018 Project 8160, these funds must be fully expended no later than June 30, 2019. The remaining funds must be expended based on the original School**

Recognition plan. If the original School Recognition Plan did not specify how to expend the remaining funds, the School Advisory Council must vote on an appropriate use of the funds that complies with the Florida Statute for School Recognition funding. 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.*

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 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 2018-2019**  
**OCTOBER 23, 2018**

CENTER	SCHOOL NAME	FY 2015-2016 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2016-2017 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2017-2018 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2017-2018 4TH FEFP UFTE	FY 2017-2018 ALLOCATION PER UFTE	FY 2018-2019 SCHOOL RECOGNITION ALLOCATION
--------	-------------	--	--	--	----------------------------------	--	---

**DISTRICT SCHOOLS**

0031	EDWINS ELEMENTARY SCHOOL	B	A	B	-	\$ 100	\$ -
0041	BAKER SCHOOL	B	B	B	-	\$ 100	-
0051	BOB SIKES ELEMENTARY SCHOOL	B	A	C	-	\$ 100	-
0082	MEIGS MIDDLE SCHOOL	A	A	A	539.06	\$ 100	53,906
0092	SHOAL RIVER MIDDLE SCHOOL	B	B	B	-	\$ 100	-
0121	RUCKEL MIDDLE SCHOOL	A	A	A	1,120.67	\$ 100	112,067
0131	DESTIN ELEMENTARY SCHOOL	A	A	A	919.80	\$ 100	91,980
0151	EDGE ELEMENTARY SCHOOL	A	A	A	630.01	\$ 100	63,001
0161	EGLIN ELEMENTARY SCHOOL	A	A	A	505.75	\$ 100	50,575
0201	LAUREL HILL SCHOOL	C	C	A	377.67	\$ 100	37,767
0211	NICEVILLE HIGH SCHOOL	A	A	A	1,961.21	\$ 100	196,121
0222	NORTHWOOD ELEMENTARY SCHOOL	B	B	B	-	\$ 100	-
0241	SILVER SANDS SCHOOL	N/A	N/A	UNSATISFACTORY	-	\$ 100	-
0251	RIVERSIDE ELEMENTARY SCHOOL	C	A	B	-	\$ 100	-
0271	PRYOR MIDDLE SCHOOL	B	B	B	-	\$ 100	-
0281	WRIGHT ELEMENTARY SCHOOL	B	B	A	583.52	\$ 100	58,352
0431	SHALIMAR ELEMENTARY SCHOOL	A	B	C	-	\$ 100	-
0541	ELLIOTT PT. ELEMENTARY SCHOOL	C	B	C	-	\$ 100	-
0561	MARY ESTHER ELEMENTARY SCHOOL	B	A	B	-	\$ 100	-
0571	PLEW ELEMENTARY SCHOOL	A	A	A	792.42	\$ 100	79,242
0581	CHOCTAW HIGH SCHOOL	B	A	A	1,521.40	\$ 100	152,140
0601	CRESTVIEW HIGH SCHOOL	B	A	A	1,892.59	\$ 100	189,259
0621	KENWOOD ELEMENTARY SCHOOL	A	A	A	629.67	\$ 100	62,967
0631	FLOROSA ELEMENTARY SCHOOL	B	A	A	558.56	\$ 100	55,856
0641	FT. WALTON BEACH HIGH SCHOOL	A	A	A	1,585.60	\$ 100	158,560
0651	BRUNER MIDDLE SCHOOL	B	B	B	-	\$ 100	-
0671	LEWIS K-8 SCHOOL	A	A	A	723.10	\$ 100	72,310
0681	LONGWOOD ELEMENTARY SCHOOL	C	C	B	585.02	\$ 100	58,502
0701	OK. TECH. COLLEGE & CHOICE HIGH SCHOOL	MAINTAINING	MAINTAINING	UNSATISFACTORY	-	\$ 100	-
0721	OKALOOSA STEMM ACADEMY	A	A	A	231.60	\$ 100	23,160
0731	WALKER ELEMENTARY SCHOOL	B	A	B	-	\$ 100	-
0741	BLUEWATER ELEMENTARY SCHOOL	A	A	A	968.30	\$ 100	96,830
0751	ANTIOCH ELEMENTARY SCHOOL	A	A	A	953.93	\$ 100	95,393
0761	DAVIDSON MIDDLE SCHOOL	A	B	B	-	\$ 100	-
0771	DESTIN MIDDLE SCHOOL	A	A	A	742.63	\$ 100	74,263
0801	RICHBOURG SCHOOL	I	N/A	MAINTAINING	-	\$ 100	-
0811	SOUTHSIDE PRIMARY SCHOOL	N/A	N/A	N/A	-	N/A	-
<b>TOTAL - DISTRICT SCHOOLS</b>					<b>17,822.51</b>		<b>1,782,251</b>

**DISTRICT OPERATED REGULAR PROGRAMS**

0791	BEST CHANCE - NORTH	I	COMMENDABLE	COMMENDABLE	66.12	\$ 100	6,612
9818	NWFL BALLET	A	A	A	140.11	\$ 100	14,011
<b>TOTAL - DISTRICT OPERATED REGULAR PROGRAMS</b>					<b>206.23</b>		<b>20,623</b>
<b>TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS</b>					<b>18,028.74</b>		<b>\$ 1,802,874</b>

**CONTRACTED DJJ CENTERS**

9811	OKALOOSA YOUTH DEVELOPMENT CENTER	N/A	N/A	N/A	-	N/A	-
9812	OKALOOSA YOUTH ACADEMY	N/A	N/A	N/A	-	N/A	-
9813	OKALOOSA REGIONAL DETENTION CENTER	N/A	N/A	N/A	-	N/A	-
9819	TEACHING ADJUDICATED YOUTH	N/A	N/A	I	-	N/A	-
<b>TOTAL - CONTRACTED DJJ CENTERS</b>					-		-

**DISTRICT CHARTER SCHOOLS & PROGRAMS**

9800	OKALOOSA ACADEMY	UNSATISFACTORY	MAINTAINING	MAINTAINING	-	\$ 100	-
9805	NWFSC COLLEGIATE HIGH SCHOOL	A	A	A	277.24	\$ 100	27,724
9807	LIZA JACKSON PREPARATORY SCHOOL	A	A	A	852.10	\$ 100	85,210
9815	AMIKIDS - EMERALD COAST	N/A	N/A	N/A	-	N/A	-
<b>TOTAL - DISTRICT CHARTER SCHOOLS &amp; PROGRAMS</b>					<b>1,129.34</b>		<b>112,934</b>
<b>TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, &amp; CHARTERS</b>					<b>19,158.08</b>		<b>\$ 1,915,808</b>

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, 2019.**
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 2018-2019

(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 2018 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 2017 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](#).