



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

FINANCE TAM: 2023-013
CONTACT: Beth Marky, Accountant
Budgeting and Financial Services
TELEPHONE: 833-5827

TO: School Principals
FROM: Julie Perry, Chief Financial Officer *Julie A. Perry*
DATE: October 20, 2022
SUBJECT: School Recognition Awards Allocation – Project 3160

Finance has received the School Recognition Award allocation from the Department of Education. The Legislature appropriated \$200 million in specific appropriation 88A (Chapter 2022-156, Laws of Florida) for the purpose of School Recognition Awards. Awards are based on the school grades or school improvement ratings earned in fiscal year 2021-2022 and the number of FTE students in the fourth calculation of the fiscal year 2021-2022 FEFP. Rather than appropriating a specific amount per student, Statute stated that the amount for each eligible school would be based on the school's proportionate share of the total eligible full-time equivalent students.

The attached spreadsheet shows school grades for the last three years, the FTE used for the allocation, and the amount allocated to each school. School grades were not received for fiscal years 2019-2020 and 2020-2021. **Each school's plan must be approved by the school staff and the School Advisory Council no later than February 1, 2023.** If a plan is not approved by February 1, 2023, the award must be equally distributed to all classroom teachers currently teaching at the school.

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.

Attached is a School Recognition Funds spreadsheet that indicates the following information:

- Fiscal Year 2017-2018 School Grade/Improvement Rating
- Fiscal Year 2018-2019 School Grade/Improvement Rating
- Fiscal Year 2021-2022 School Grade/Improvement Rating
- Fiscal Year 2021-2022 4th FEFP UFTE for School Receiving Award
- Fiscal Year 2022-2023 School Recognition Allocation Prorated by UFTE

*****BEFORE YOU BEGIN THE SCHOOL RECOGNITION PROCESS, PLEASE READ THE ATTACHED
"OKALOOSA COUNTY HUMAN RESOURCES DEPARTMENT
SUGGESTED GUIDELINES FOR A+ FUNDS."*****

Requesting Plan Submissions

When requesting plan submissions from your staff, we suggest that you provide the following information:

1. “Okaloosa County Human Resources Department – Suggested Guidelines for A+ Funds”
2. Employee list, including at least names and titles
3. School Recognition Plan Addendum

The Budgeting Department will be e-mailing the following Excel files which may be distributed to your staff to help them determine bonus amounts for their plans:

1. School Recognition Bonus Calculator – This is a simple form used to calculate bonuses and FICA using the most popular methods – Plans Based on Shares, Plans Based on Total Cost of Bonus, and Plans Based on Bonus Amount. (Please see below for explanations.)
2. School Recognition Optional Plan Template – This is a more in-depth form that includes a place for employee names and job titles. It includes three tabs for the most popular types of plans – Plans Based on Shares, Plans Based on Total Cost of Bonus, and Plans Based on Bonus Amount. Plans submitted are not required to use any of these templates.
 - a. Plans Based on Shares – The plan writer decides what portion of a share each type of position will receive. Bonuses are calculated by dividing the Bonus Allocation by the total number of shares.
 - b. Plans Based on Total Cost of Bonus – The plan writer decides how much the total cost of the bonus will be for each type of position. The FICA is then backed out to determine the actual bonus amount to be paid to an individual.
 - c. Plans Based on Bonus Amount – The plan writer decides how much the actual bonus will be for each type of position. FICA is then added to determine the total cost of the bonus.

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:

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

Example: \$500.00 + \$38.25 = \$538.25

Please note that the District does not pay FICA for 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 Workbook – Bookkeeper Use

Budgeting & Financial Services will be providing a School Recognition Workbook – Bookkeeper Use. This workbook provides automatic calculations and automatically completes the Budget Detail Form and Other Compensation Forms based on information entered by the bookkeeper. Payroll will use this workbook to upload other compensation information into Focus. Beth Markey can assist you with any questions related to this tool.

Plan Submission

Please submit the following to Beth Markey in Budgeting once your plan has been approved by the faculty and SAC. Your plan will be reviewed and forwarded to the Superintendent for approval.

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

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 3160, and forward your Other Compensation Forms to Payroll for processing. See "Bonus Questions" for further information.

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.

The award for fiscal year 2022-2023 has been appropriated to Lottery – School Recognition – Project 3160. Schools are encouraged to expend their total award amount during the 2022-2023 school year.

If you have any questions relating to budgeting for the School Recognition funds, please contact Beth Markey in Budgeting at 833-5827. If you have question relating to Payroll, please contact either Debby Fetner 833-5849 or Mandy Jeter 833-5860.

Attachments

cc: Senior Staff
OCEA
Payroll Department
Budgeting Bookkeepers

SCHOOL DISTRICT OF OKALOOSA COUNTY
SCHOOL RECOGNITION FUNDS ALLOCATION
FISCAL YEAR 2022-2023
OCTOBER 19, 2022

\$ 2,064,664

CENTER	SCHOOL NAME	FY 2017-2018 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2018-2019 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2021-2022 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2021-2022 4TH FEP UFTE	FY 2022-2023 SCHOOL RECOGNITION ALLOCATION
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DISTRICT SCHOOLS

0031	EDWINS ELEMENTARY SCHOOL	B	B	C		\$ -
0041	BAKER SCHOOL	B	B	B		-
0051	BOB SIKES ELEMENTARY SCHOOL	C	B	C		-
0082	MEIGS MIDDLE SCHOOL	A	A	C		-
0092	SHOAL RIVER MIDDLE SCHOOL	B	B	B		-
0121	RUCKEL MIDDLE SCHOOL	A	A	A	1,130.74	209,694
0131	DESTIN ELEMENTARY SCHOOL	A	A	A	939.10	174,154
0151	EDGE ELEMENTARY SCHOOL	A	A	B		-
0161	EGLIN ELEMENTARY SCHOOL	A	A	A	450.55	83,554
0201	LAUREL HILL SCHOOL	A	A	B		-
0211	NICEVILLE HIGH SCHOOL	A	A	A	1,853.98	343,817
0222	NORTHWOOD ELEMENTARY SCHOOL	B	A	B		-
0241	SILVER SANDS SCHOOL	UNSATISFACTORY	MAINTAINING	MAINTAINING		-
0251	RIVERSIDE ELEMENTARY SCHOOL	B	A	C		-
0271	PRYOR MIDDLE SCHOOL	B	B	B		-
0281	WRIGHT ELEMENTARY SCHOOL	A	A	C		-
0431	SHALIMAR ELEMENTARY SCHOOL	C	B	C		-
0541	ELLIOTT PT. ELEMENTARY SCHOOL	C	B	C		-
0561	MARY ESTHER ELEMENTARY SCHOOL	B	A	C		-
0571	PLEW ELEMENTARY SCHOOL	A	A	A	832.31	154,350
0581	CHOCTAW HIGH SCHOOL	A	B	B		-
0601	CRESTVIEW HIGH SCHOOL	A	A	B		-
0621	KENWOOD ELEMENTARY SCHOOL	A	A	C		-
0631	FLOROSA ELEMENTARY SCHOOL	A	A	B		-
0641	FT. WALTON BEACH HIGH SCHOOL	A	A	A	1,518.40	281,585
0651	BRUNER MIDDLE SCHOOL	B	B	C		-
0671	LEWIS K-8 SCHOOL	A	A	B		-
0681	LONGWOOD ELEMENTARY SCHOOL	B	C	C		-
0701	OK. TECH. COLLEGE & CHOICE HIGH SCHOOL	UNSATISFACTORY	MAINTAINING	INCOMPLETE		-
0721	OKALOOSA STEM ACADEMY	A	A	A	301.54	55,920
0731	WALKER ELEMENTARY SCHOOL	B	B	B		-
0741	BLUEWATER ELEMENTARY SCHOOL	A	A	A	958.05	177,669
0751	ANTIOCH ELEMENTARY SCHOOL	A	A	A	951.85	176,519
0761	DAVIDSON MIDDLE SCHOOL	B	A	B		-
0771	DESTIN MIDDLE SCHOOL	A	A	A	819.34	151,945
0801	RICHBOURG SCHOOL	MAINTAINING	UNSATISFACTORY	UNSATISFACTORY		-
0811	SOUTHSIDE PRIMARY SCHOOL	N/A	N/A	N/A		-
TOTAL - DISTRICT SCHOOLS					9,755.86	1,809,207

DISTRICT OPERATED REGULAR PROGRAMS

0791	BEST CHANCE - NORTH	COMMENDABLE	MAINTAINING	INCOMPLETE		-
9818	NWFL BALLET	A	A	A	132.10	24,498
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS					132.10	24,498
TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS					9,887.96	\$ 1,833,705

CONTRACTED DJJ CENTERS

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

DISTRICT CHARTER SCHOOLS & CONTRACTS

9700	DESTIN HIGH SCHOOL	N/A	N/A	B		-
9800	OKALOOSA ACADEMY	MAINTAINING	MAINTAINING	INCOMPLETE		-
9805	NWFSC COLLEGIATE HIGH SCHOOL	A	A	A	275.15	51,026
9807	LIZA JACKSON PREPARATORY SCHOOL	A	A	A	970.26	179,933
TOTAL - DISTRICT CHARTER SCHOOLS & PROGRAMS					1,245.41	230,959
TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, & CHARTERS					11,133.37	\$ 2,064,664

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

REGULAR SCHOOLS - IMPROVED BY MORE THAN ONE LETTER GRADE AND SUSTAINED THE IMPROVEMENT THE FOLLOWING SCHOOL YEAR



School Recognition Plan Addendum Fiscal Year 2022-2023

(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 the 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 the Chief Financial Officer

FINANCE USE ONLY:

Superintendent's Approval: _____ Date: _____

Okaloosa County Human Resources 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 current 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, 2023.**
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. (If someone turns in a ballot without making a choice, that ballot is not included in the total number of ballots to determine the percentage voting.)
15. If there is a tie between plans, these plans must be re-voted on in order to obtain the 51% majority.
16. 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.

Okaloosa County Personnel Department
Suggested Guidelines for A+ Funds (Continued)

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.

Excerpt from The 2022 Florida Statutes

1008.36 Florida School Recognition Program.

- (1) The Legislature finds that there is a need for a program to reward school districts and charter schools for putting parents first and complying with the provisions of emergency rules promulgated by the Department of Health related to face covering mandates during the 2020-2021 or 2021-2022 school year.
- (2) The Florida School Recognition Program is created to recognize the efforts of outstanding faculty and staff from school districts and charter schools that overcame pandemic-related learning disruptions to maintain highly productive schools by providing financial awards to public schools that for the 2021-2022 school year:
 - (a) Sustained high performance by receiving a school grade of “A,” making excellent progress; or
 - (b) Demonstrated exemplary improvement due to innovation and effort by improving at least one letter grade compared to the 2018-2019 school year.
- (3) All public schools, including charter schools, that received a school grade pursuant to s. 1008.34 and were not found in violation of emergency rules promulgated by the Department of Health related to face covering mandates during the 2020-2021 or 2021-2022 school year are eligible to participate in the program.
- (4)
 - (a) The Department of Education may distribute the funds appropriated in Specific Appropriation 88A when the official school grades for the 2021-2022 school year are available. The results of these school grades shall be used to calculate the distribution of the appropriated funds. The amount for each eligible school district and charter school shall be based on the school district’s and charter school’s proportionate share of the total eligible full-time equivalent students.
 - (b) 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

Excerpt from The 2022 Florida Statutes – cont.

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.

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. An alternative school that chooses to receive a school improvement rating shall receive a school improvement rating if the number of its students for whom student performance data on statewide, standardized assessments pursuant to s. 1008.22 which is available for the current year and previous year meets or exceeds the minimum sample size of 10. If an alternative school does not have at least 10 students with complete data for a component listed in subsection (3), that component may not be used in calculating the school's improvement rating. The calculation of the school improvement rating shall be based on the percentage of points earned from the components listed in subsection (3). An alternative school that tests at least 80 percent of its students may receive a school improvement rating. If an alternative school tests less than 90 percent of its students, the school may not earn a rating higher than "maintaining." Beginning with the 2016-2017 school year, if an alternative school does not meet the requirements for the issuance of a school improvement rating in the current year, and has failed to receive a school improvement rating for the prior 2 consecutive years, the school shall receive a rating for the current year based upon a compilation of all student Learning Gains, for all grade levels, for those 3 years. Likewise, if the school fails to meet the requirements for a rating the following year or any year thereafter, the school's rating shall be based on a compilation of student Learning Gains achieved during the current and prior 2 years. 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.