



## SCHOOL DISTRICT OF OKALOOSA COUNTY TECHNICAL ASSISTANCE MEMORANDUM FINANCE

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FINANCE TAM: 2024-025  
CONTACT: Beth Marky, Budget Analyst  
Budgeting and Financial Services  
TELEPHONE: 833-5827

TO: School Principals  
FROM: Julie Perry, Chief Financial Officer *Julie A. Perry*  
DATE: March 6, 2024  
SUBJECT: School Recognition Awards **Final** Allocation – Project 4160

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 2022-2023 and the number of FTE students in the fourth calculation of the fiscal year 2022-2023 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. School Improvement Ratings were not awarded for fiscal year 2022-2023; therefore, these schools were not eligible for School Recognition funding.

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 had to have been approved by the school staff and the School Advisory Council no later than February 1, 2024.** If a plan was not approved by February 1, 2024, 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 the following types of schools; however, Alternative schools are not eligible this year as School Improvement Ratings were not awarded:

- 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 2018-2019 School Grade/Improvement Rating
- Fiscal Year 2021-2022 School Grade/Improvement Rating
- Fiscal Year 2022-2023 School Grade/Improvement Rating
- Fiscal Year 2022-2023 4<sup>th</sup> FEFP UFTE for School Receiving Award
- Fiscal Year 2023-2024 School Recognition Allocation Prorated by UFTE

### **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:

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

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 has provided a School Recognition Workbook – Bookkeeper Use. This workbook should be filled out with details from the approved plan as well as individual details needed to process payments (EID, Job ID, Function, as well as SSNs and addresses for non-employees). Budgeting will use this workbook to extract files needed to process the bonus payments. Beth Marky can assist you with any questions related to this tool.

*For Current District Employees – Budgeting will provide Payroll with data extracted from the School Recognition Workbook to be processed with the next payroll run.*

*For Individuals Not Currently Employed by the District – A list of recipients' names, complete social security numbers, mailing addresses, and amounts of the bonus awards will need to be provided to Finance. This is included in the School Recognition Workbook (Note: You cannot provide full SSNs via email, but you will need to collect the full SSNs of anyone not being paid through Payroll and provide those to Beth Marky over the phone.) Budgeting 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.*

***The Superintendent has approved your school's plan and budget. Please email your workbook to Beth Marky by April 8, 2024, in order for Payroll to process the bonuses with April's regular payroll. If your workbook is not submitted by April 8, 2024, Payroll will process the bonus payments with the following month's payroll.***

**The award for fiscal year 2023-2024 has been appropriated to Lottery – School Recognition – Project 4160. Schools are encouraged to expend their total award amount during the 2023-2024 school year.**

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 questions relating to Payroll, please contact Mandy Jeter 833-5849.

### Attachments

cc: Senior Staff  
OCEA  
Payroll Department  
Budgeting Bookkeepers

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**SCHOOL RECOGNITION FUNDS ALLOCATION**  
**FISCAL YEAR 2023-2024**  
**MARCH 4, 2024**

\$ 2,764,267

CENTER	SCHOOL NAME	FY 2018-2019 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2021-2022 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2022-2023 SCHOOL GRADE/ IMPROVEMENT RATING	FY 2022-2023 4TH FEFP UFTE	FY 2023-2024 SCHOOL RECOGNITION ALLOCATION
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**DISTRICT SCHOOLS**

0031	EDWINS ELEMENTARY SCHOOL	B	C	C		\$ -
0041	BAKER SCHOOL	B	B	B		-
0051	BOB SIKES ELEMENTARY SCHOOL	B	C	B	829.24	145,064
0082	MEIGS MIDDLE SCHOOL	A	C	C		-
0092	SHOAL RIVER MIDDLE SCHOOL	B	B	B		-
0121	RUCKEL MIDDLE SCHOOL	A	A	A	1,135.91	198,711
0131	DESTIN ELEMENTARY SCHOOL	A	A	A	982.39	171,855
0151	EDGE ELEMENTARY SCHOOL	A	B	A	531.49	92,977
0161	EGLIN ELEMENTARY SCHOOL	A	A	A	447.48	78,280
0201	LAUREL HILL SCHOOL	A	B	A	428.77	75,007
0211	NICEVILLE HIGH SCHOOL	A	A	A	1,758.49	307,623
0222	NORTHWOOD ELEMENTARY SCHOOL	A	B	B		-
0241	SILVER SANDS SCHOOL	MAINTAINING	MAINTAINING	#N/A		-
0251	RIVERSIDE ELEMENTARY SCHOOL	A	C	B	924.72	161,766
0271	PRYOR MIDDLE SCHOOL	B	B	B		-
0281	WRIGHT ELEMENTARY SCHOOL	A	C	B	634.13	110,932
0431	SHALIMAR ELEMENTARY SCHOOL	B	C	B	612.84	107,208
0541	ELLIOTT PT. ELEMENTARY SCHOOL	B	C	B	593.53	103,830
0561	MARY ESTHER ELEMENTARY SCHOOL	A	C	B	442.51	77,411
0571	PLEW ELEMENTARY SCHOOL	A	A	A	823.37	144,037
0581	CHOCTAW HIGH SCHOOL	B	B	B		-
0601	CRESTVIEW HIGH SCHOOL	A	B	B		-
0621	KENWOOD ELEMENTARY SCHOOL	A	C	B	535.35	93,652
0631	FLOROSA ELEMENTARY SCHOOL	A	B	A	543.04	94,997
0641	FT. WALTON BEACH HIGH SCHOOL	A	A	B		-
0651	BRUNER MIDDLE SCHOOL	B	C	C		-
0671	LEWIS K-8 SCHOOL	A	B	B		-
0681	LONGWOOD ELEMENTARY SCHOOL	C	C	C		-
0701	OK. TECH. COLLEGE & CHOICE HIGH SCHOOL	MAINTAINING	INCOMPLETE	#N/A		-
0721	OKALOOSA STEM ACADEMY	A	A	A	341.12	59,674
0731	WALKER ELEMENTARY SCHOOL	B	B	B		-
0741	BLUEWATER ELEMENTARY SCHOOL	A	A	A	931.96	163,033
0751	ANTIOCH ELEMENTARY SCHOOL	A	A	A	1,022.65	178,898
0761	DAVIDSON MIDDLE SCHOOL	A	B	B		-
0771	DESTIN MIDDLE SCHOOL	A	A	A	854.96	149,563
0801	RICHBOURG SCHOOL	UNSATISFACTORY	UNSATISFACTORY	#N/A		-
0811	SOUTHSIDE PRIMARY SCHOOL	N/A	N/A	#N/A		-
<b>TOTAL - DISTRICT SCHOOLS</b>					<b>14,373.95</b>	<b>2,514,518</b>

**DISTRICT OPERATED REGULAR PROGRAMS**

0791	BEST CHANCE - NORTH	MAINTAINING	INCOMPLETE	#N/A		-
9818	NWFL BALLET	A	A	A	139.98	24,487
<b>TOTAL - DISTRICT OPERATED REGULAR PROGRAMS</b>					<b>139.98</b>	<b>24,487</b>
<b>TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS</b>					<b>14,513.93</b>	<b>\$ 2,539,005</b>

**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		-
<b>TOTAL - CONTRACTED DJJ CENTERS</b>					<b>-</b>	<b>-</b>

**DISTRICT CHARTER SCHOOLS & CONTRACTS**

9700	DESTIN HIGH SCHOOL	N/A	B	C		-
9800	OKALOOSA ACADEMY	MAINTAINING	INCOMPLETE	#N/A		-
9805	NWFSC COLLEGIATE HIGH SCHOOL	A	A	A	316.49	55,365
9807	LIZA JACKSON PREPARATORY SCHOOL	A	A	A	971.20	169,897
<b>TOTAL - DISTRICT CHARTER SCHOOLS &amp; PROGRAMS</b>					<b>1,287.69</b>	<b>225,262</b>
<b>TOTAL - SCHOOLS, REGULAR PROGRAMS, DJJ PROGRAMS, &amp; CHARTERS</b>					<b>15,801.62</b>	<b>\$ 2,764,267</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

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