



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

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FINANCE TAM: 2004-003  
CONTACT: Gwen Myers, Accountant  
Budgeting & Financial Services  
TELEPHONE: 833-3330

TO: Selected Principals  
FROM: Rita Scallan, Director-Finance  
DATE: September 9, 2003  
SUBJECT: School Recognition Awards  
Project 3160

On September 10, 2001, the School Board agreed to a waiver of the collective bargaining agreement and authorized the disbursement of School Recognition funds. The waiver of the collective bargaining agreement relates to any bonus payments that may be awarded from School Recognition funds. The Waiver provides specific requirements, including a statement of compliance which must be signed by the Principal, School Advisory Council Chairman, and Building Representative (See Attachment A). **In order for the District to budget and disburse School Recognition Funds, your school must comply with the provisions of the Waiver and must submit the information to the Budgeting and Financial Services Department.** Finance will review your school's plan for mathematical accuracy and will then forward your plan to the Superintendent for his review and approval. Once your school's plan is approved, Budgeting will then process your school's Budget Detail Form MIS 3149.

***Reminder: If the school staff and the school advisory council cannot reach agreement by November 1, 2003, the awards must be equally distributed to all classroom teachers currently teaching in the school.***

**Budget Pointers**

- 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 used on the *MIS 3149 Budget Detail Form* (Attached). The Total on the bottom of the Budget Detail Form should equal the Total Allocation at the top of the form and should also match your approved plan total.
- All expenditures must comply with Section 1008.36, F. S. which requires school recognition funds to be used for nonrecurring bonuses for school faculty and staff, nonrecurring for educational equipment or materials, or for temporary personnel to assist schools in maintaining or improving student performance.
- If you are planning to pay a bonus to your faculty and/or staff, remember to budget 7.65% times the total bonus payments for F.I.C.A. (Object 0220). Example: If the employee is to get \$200, you will budget \$200 in Object 0105 (Bonus) and \$15.30 (FICA) in Object 0220. On the Other Compensation form you will only submit the \$200 for the bonus amount. *Remember, the employee has to pay the matching 7.65% FICA, and this amount will be deducted from their bonus.*

## Technical Assistance Memo-Finance

School Recognition Funds

September 9, 2003

Page 2 of 2

- Schools are encouraged to use their School Recognition award during the 2003-2004 school year. However, if you do not use the entire award during the school year, the available funds will carryover.

### Bonuses

If your school has included a bonus payment for faculty and/or staff, Budgeting will notify Payroll when the Superintendent has received your school's plan. You will still need to send bonus information to Payroll on a MIS 3180 Other Compensation Form.

### Bonus Questions

- What information does Payroll need?  
*Payroll needs a list of all recipients, including information as follows: name, social security number, job identification number, and the amount of the bonus award to each individual recipient. If any of the recipients are not current employees of the District, please list separately the recipient's social security number, mailing address and amount of the bonus.*
- 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 should schools send the bonus list to Payroll?  
*The bonus list (MIS 3149 Other Compensation Form) should be attached to your regular payroll report for the month after you've submitted your plan, budget and compliance form to the Budgeting Department for the Superintendent's approval.*
- 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. Then Payroll will then 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.firn.edu/doe/bin00048/schrmain.htm>**

If you have any questions relating to Budgeting for the School Recognition funds, please call Budgeting at 833-7652. If you have question relating to Payroll, please call your payroll clerk (Debbie Fetner 833-3646; Debbie Armor 833-3365; or Sandra Coleman 833-3650).

### Attachments

C: Superintendent  
Cabinet Members  
OCEA  
Payroll Department