



OKALOOSA COUNTY SCHOOL DISTRICT
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE

FINANCE TAM: 2008-040

CONTACT: Julie Perry, Budget Analyst
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: School Principals
FROM: Debbie Bruce, Director – Budgeting & Financial Services
DATE: May 5, 2008
SUBJECT: Purchasing Summer Positions

A handwritten signature in cursive, appearing to read "Debbie Bruce", written in black ink.

As mentioned in the April 7, 2008, memorandum from Personnel, schools will need to submit a hard copy Transfer of Funds (MIS 3386) to Budgeting in order to purchase summer positions. This memorandum is intended to provide further clarification of the procedures to purchase positions and to explain how your school's budget will be charged.

How to Purchase Positions

1. Only one (1) MIS 3386 should be used for each of the following types of summer positions. An Excel version of this form is attached for your convenience.
 - Summer School Personnel (Teacher, Guidance Counselor, Media Specialist, Staffing Specialist, Classroom Assistant, Library Assistant)
 - Summer Coaches
 - Temporary Summer Personnel (Secretary, Custodian, Daycare Worker, etc.)
2. Complete one (1) Excel Summer Personnel List (see attached example) for each MIS 3386 submitted. This list will also assist you in calculating your summer budget. Please include the following information:
 - Name
 - Position
 - Total Hours (for planning purposes only)
 - Funding Percentage (if split funded)
 - Funding Project (blank if Discretionary)
 - Hourly Rate (This is the cost to the school. See below for further information.)
3. Fax the MIS 3386 and Excel Summer Personnel List to Budgeting at 833-7699, and e-mail the Excel Summer Personnel List to Julie Perry.

Hourly Rate Information

Schools will be charged the below hourly rates for Summer School Personnel and Summer Coaches based on the average salaries for fiscal year 2008-2009. (Please keep in mind that this is not what the employee will actually be paid.)

- Teaching/Coaching positions – \$38/Hour
- Non-Degreed Coach – \$18/Hour (You must be sure to specify on your list that the coach is non-degreed in order to be charged the correct amount.)
- Guidance Counselor – \$45/Hour
- Media Specialist – \$45/Hour
- Staffing Specialist – \$45/Hour
- Classroom Assistant (Basic) – \$16/Hour
- Library Assistant – \$18/Hour

Summer School Personnel and Summer Coaches are paid through Objects 0100 and 0132. The Budgeting Department will clear any salary deficit(s). Temporary Summer Personnel performing the same work as they do during the regular school year are paid their regular hourly rate through Object 0750. Schools are responsible for clearing these deficits.

Budgeting Process

Once July and August payrolls have posted, Budgeting will clear any deficit(s) in Objects 0100 and 0132 by reducing school reserves. School budgets will be charged for the actual hours paid at the average rates. **Please remember that Payroll must add 5% leave to the hours paid.** For example, if you submit a Payroll report to pay a coach 100 hours for the summer, he will actually be paid for 105 hours. Consequently, your budget will be charged for 105 hours.

Reimbursement from Internal Accounts – Project 2051

When paying with internal funds, the school is responsible for actual cost rather than average cost. If your school will be paying for a portion of the Summer Coaching positions with internal funds, please be sure to list Project 2051 on the Excel Summer Personnel List. Internal Funds should not be sent until employees are actually paid. Please reimburse the expenditures as soon as possible. The check register that arrives with the paychecks will indicate the amounts paid to the Summer Coaches. Benefits (Objects 0210 and 0220) must be added to the gross amount paid. The check should then be sent to Accounting with a Cash Transmittal Form.

Should you have any questions or require additional information, please do not hesitate to contact Julie Perry at 833-5850.

Attachments

C: Budget Bookkeepers
Human Resources

