



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

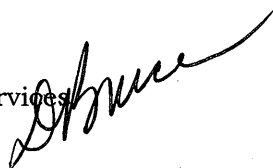
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FINANCE TAM: 2009-035

CONTACT: Julie Perry, Budget Analyst  
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: School Principals

FROM: Debbie Bruce, Director – Budgeting & Financial Services 

DATE: April 14, 2009

SUBJECT: Purchasing Summer Positions

As mentioned in the April 13, 2009, memorandum from Personnel, schools will need to submit a hard copy Transfer of Funds (MIS 3386) to Budgeting in order to purchase summer positions. All summer positions, including those being paid from internal funds, must be recommended and purchased. 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. The Excel file has three tabs – Instructional, Coaches, and Temporary. 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, Budget Analyst.

### Hourly Rate Information

Schools will be charged the hourly rates listed below for Summer School Personnel and Summer Coaches based on the average salaries for fiscal year 2009-2010. (Please keep in mind that this is for budgeting purposes only and 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 – \$40/Hour
- Media Specialist – \$40/Hour
- Staffing Specialist – \$40/Hour
- Classroom Assistant (Basic) – \$17/Hour
- Library Assistant – \$20/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, 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, indicating Project 2051.

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

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
TRANSFER OF FUNDS  
SCHOOL BASED ALLOCATION**

MIS 3386  
REV. 2/05

SCHOOL \_\_\_\_\_

CENTER # \_\_\_\_\_

PRINCIPAL'S SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

**TYPE OF TRANSFER:**

- |   |         |
|---|---------|
| _____ Change in Funding Only <i>(Do Not Send MIS 5041 to Personnel)</i>                             | A and B |
| _____ Cash in Vacated Position  | A       |
| _____ Cash in Hours for Existing Position <i>(Send required paperwork to Personnel)</i>             | A       |
| _____ Purchase New Position <i>(Send required paperwork to Personnel)</i>                           | B       |
| _____ Purchase Additional Hours for Existing Position <i>(Send required paperwork to Personnel)</i> | B       |

S E C T I O N  A	<u>EFFECTIVE DATE</u>	<u>HRS./DAY</u>	<u>VACATED JOB TITLE</u>	<u>POSITION NUMBER</u>		
	_____	_____	_____	(For Personnel Use Only)		
	NAME (IF KNOWN)					
	<u>Amount Computed by Finance</u>	CREDIT:	<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>CENTER</u>
\$ _____		_____	_____	_____	_____	_____
\$ _____		_____	_____	_____	_____	_____

S E C T I O N  B	<u>EFFECTIVE DATE</u>	<u>HRS./DAY</u>	<u>NEW JOB TITLE</u>	<u>POSITION NUMBER</u>		
	_____	_____	_____	(For Personnel Use Only)		
	NAME (IF KNOWN)					
	<u>Amount Computed by Finance</u>	DEBIT:	<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>CENTER</u>
\$ _____		_____	_____	_____	_____	_____
\$ _____		_____	_____	_____	_____	_____

**For Finance Use Only**

<b>New Employee to be Paid From:</b>	%	<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>CENTER</u>	<u>PROJECT</u>
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

\_\_\_\_\_ No change to MIS 3386 - School responsible for crediting object 0102 (Other Comp.) or 0750 (Temp. Employee).

\_\_\_\_\_ Budget Amendment not required. MIS 3386 cancels MIS 3386 dated \_\_\_\_\_ for \_\_\_\_\_.

Approved By: \_\_\_\_\_ Date Sent to Personnel: \_\_\_\_\_

Special Authorization (If Required): \_\_\_\_\_ Date: \_\_\_\_\_

