



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

FINANCE TAM: 2011-040

CONTACT: Julie Perry, Specialist
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: School Principals
FROM: Rita R. Scallan, Chief Financial Officer
DATE: May 19, 2011
SUBJECT: Purchasing Summer Positions

A handwritten signature in blue ink, reading 'Rita R. Scallan', positioned to the right of the 'FROM:' field.

This intent of this memorandum is to provide schools with an explanation and clarification of the process and procedures which should be followed to purchase summer positions and to explain how their budget will be charged. All summer school (SIS) positions, temporary summer positions, and summer coach positions, including those being paid from internal funds, must be recommended (Personnel) and purchased (Budgeting). All ESY positions must be recommended (Personnel). Unfortunately, OASIS is not able to handle summer positions at this time; therefore, positions must be purchased by submitting a hard copy Transfer of Funds (MIS 3386) to Budgeting.

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.
 - o Summer School Personnel (Teacher, Guidance Counselor, Media Specialist, Staffing Specialist, Classroom Assistant, Library Assistant)
 - o Summer Coaches
 - o 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:
 - o Name
 - o Position
 - o Total Hours (for planning purposes only)
 - o Funding Percentage (if split funded)
 - o Funding Project (blank if Discretionary)
 - o 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 your school's position contact (Jason Lulue or Paula Sadler).

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 2011-2012. (Please keep in mind that this is for budgeting purposes only and is not what the employee will actually be paid.)

- Teaching/Coaching positions – \$36/Hour
- Non-Degreed Coach – \$17/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 - \$39/Hour
- Media Specialist - \$37/Hour
- Staffing Specialist – \$38/Hour
- Classroom Assistant (Basic) – \$17/Hour
- Library Assistant – \$19/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>		
	_____	_____	_____				_____		
				NAME (IF KNOWN)				<i>(For Personnel Use Only)</i>	
	<u>Amount Computed by Finance</u>	CREDIT:	<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>CENTER</u>	<u>PROJECT</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>		
	_____	_____	_____				_____		
				NAME (IF KNOWN)				<i>(For Personnel Use Only)</i>	
		9 MO _____ 10 MO _____ 12 MO _____							
<u>Amount Computed by Finance</u>	DEBIT:	<u>FUND</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>CENTER</u>	<u>PROJECT</u>			
_____		_____	_____	_____	_____	_____	_____		
_____		_____	_____	_____	_____	_____	_____		

For Finance Use Only

New Employee to be Paid From:	<u>%</u>	<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: _____

