



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

FINANCE TAM: 2013-038

CONTACT: Julie Perry, Director
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: School Principals

FROM: Rita R. Scallan, Chief Financial Officer

A handwritten signature in black ink, appearing to be "Rita R. Scallan", written over the printed name.

DATE: May 15, 2013

SUBJECT: Summer Positions

The 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, extended school year (ESY) positions, temporary summer positions, and summer coaching positions, including those being paid from internal funds, must be entered using the OASIS system.

One Summer OASIS transaction should be completed for each of the following, if applicable:

- Summer Intensive Studies (SIS) – Instructional Positions
- Extended School Year (ESY) – Instructional Positions
- Extended School Year (ESY) – Educational Support Positions
- Summer Coaching Positions
- Temporary Summer Personnel (Secretary, Custodian, Daycare Worker, etc.)

When entering job information into OASIS, please be sure to include:

- Name
- Position
- Total Hours (for planning purposes only)
- Funding Percentage (if split funded)
- Funding Project (blank if Discretionary)

Summer School (SIS and ESY)

The Budgeting Department will be making allocations to affected schools for Summer Intensive Studies (SIS) and Extended School Year (ESY). These positions are paid through Objects 0100 and 0132. The Budgeting Department will clear any deficits in these objects.

Temporary Summer Personnel

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 the deficits in Object 0750.

Summer Coaches

Schools will be charged \$37 per hour for Summer Coaches. If Summer Coaches are paid through Project 2051 – Purchased Other Positions (Internal Funds Reimbursement), schools will be charged based on actual expenditures (see below).

The hourly charge for a non-degreed coach will be \$18 per hour. Schools must be sure to notify the Budgeting Department if using a non-degreed coach in order to be charged the correct amount.

Please keep in mind that the hourly rate charges include the District's portion of FICA and retirement and do not represent the amount that coaches will be paid.

Once July and August payrolls have posted, school budgets will be charged for the actual hours paid. **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 note Project 2051 as the funding source on the OASIS request.

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
Payroll Supervisor