



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

FINANCE TAM: 2023-031

CONTACT: Paula Sadler, Budget Analyst

TELEPHONE: 833-5833

TO: School Principals

FROM: Julie Perry, Chief Financial Officer

A handwritten signature in blue ink that reads "Julie A. Perry".

DATE: April 21, 2023

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 budgets 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 spreadsheet provided by Human Resources.

Position Information

Human Resources will be sending out a spreadsheet for principals to list all summer school positions they wish to hire. The types of positions are shown below along with the funding option that should be chosen:

- Summer Intensive Studies (SIS) Positions – Summer Intensive Studies (Project 3453)
- Extended School Year (ESY) Positions – ESY (Project 3151)
- Temporary Summer Personnel (Secretary, Custodian, Daycare Worker, etc.) – Discretionary (Project 5028)
- Summer Coaching Positions – May be funded through either Discretionary (Project 5028) or Internal Funds (Project 2051)

Summer School (SIS and ESY)

The Budgeting Department has made allocations to affected schools for Summer Intensive Studies (SIS) (*Project 3453 – ESSER III – Supplemental Programming*) based on information received from the Curriculum, Instruction, and Assessment Department. Allocations for Extended School Year (ESY) (*Project 3151 – SAI – ESY*) will be made once information is received from the Exceptional Student Education Department. These positions will be paid through Objects 0100 and 0132. Please see TAM 2023-033 for information concerning Summer Intensive Studies.

Administrative & Guidance Summer Hours

Please see TAM 2023-032 for information concerning the allocations made to schools to fund summer hours for certain administrative and guidance positions. These positions are paid through Project 5027 – Administrative & Guidance Summer Hours as other compensation.

If a school chooses to pay additional hours, the other compensation must be coded to Project 5028 – Summer Jobs – Discretionary. The Budgeting Department will move funds from School Discretionary reserves to Project 5028 to cover the deficits.

Temporary Summer Personnel

Temporary Summer Personnel performing the same work as they do during the regular school year must be paid their regular hourly rate through Object 0750 in Project 5028 – Summer Jobs – Discretionary. The Budgeting Department will move funds from School Discretionary reserves to Project 5028 to cover the deficits.

Summer Coaches

Schools may pay for Summer Coaches in one of the following ways:

- Budgeted Funds – Positions are coded to Project 5028 – Summer Jobs – Discretionary. The Budgeting Department will move funds from School Discretionary reserves to Project 5028 to cover the deficits.
- Internal Funds – Positions are coded to Project 2051 – Purchased Other Positions. After July 1, schools will send Internal Funds checks to Accounting to reimburse expenditures. This must be done in a timely manner, preferably within two weeks of the expenditure. 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.

Should you have any questions or require additional information, please do not hesitate to contact Paula Sadler at 833-5833.

Attachments

C: Budget Bookkeepers
Human Resources
Payroll Supervisor