

FERNDALE SCHOOL DISTRICT NO. 502
ADMINISTRATIVE PROCEDURES

No. 7000 P-6

S-275/S-277 AND SALARY COMPLIANCE PROCEDURES

I. INTRODUCTION

The superintendent of Public Instruction's Office (SPI) requires two annual personnel reports:

1. Form S-275 in which a district reports personnel and financial data on each certificated person under contract as of October 1; and
2. Form S-277 in which a district reports personnel and financial data on each classified person employed as of November 1.

The data collected from these reports is used by SPI to calculate certificated staff mix, certificated and classified average salaries, and other financial information needed to determine compliance with the state's salary limitations, eligibility for state apportionment, etc.

Instructions for completing both reports are issued by SPI each fall. Also each September, the Educational Service District (ESD) conducts a workshop for local districts to explain the S-275 and S-277 instructions and provide needed technical assistance.

Once the initial, annual report has been submitted, it is the responsibility of each district to update personnel and financial data throughout the budget year so that SPI, in turn, can verify that a district remains in compliance.

II. PURPOSE

The purpose of these procedures is to outline steps for reporting and updating the S-275 and S-277 personnel and financial data so that the Ferndale School District will remain in compliance with the state salary limitations and be eligible for a full apportionment share each year.

In addition to outlining the steps to be taken, the procedures also designate which Ferndale School District Office -- Personnel or Business -- is responsible.

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III. SOURCES OF S-275 AND S-277 INFORMATION

SPI designates the information that is to be submitted on the annual personnel reports. The charts shown in Attachments 1 and 2 list the SPI requested information for both the S-275 and S-277; the information sources, i.e., where that information can be found in the Ferndale School District; and the office responsible for developing and maintaining the information sources.

IV. REPORTING TIMELINE

The reporting will consist of Initial Reporting, Mid-Year Reporting, June Update, August Update, and Other Updates. The steps to be followed for reporting are outlined in V. below.

A. Initial Reporting

The initial reporting deadlines are established by SPI. Districts are informed of those deadlines via bulletin.

B. Mid-Year Reporting

The collective Bargaining Agreements call for a mid-year salary adjustment beginning on or about February 1. In addition, the FEA Bargaining Agreement calls for a recalculation of the benefit pool after the March payroll. of each year.

Following the mid-year salary and benefit pool adjustments, the certificated and classified personnel reports will be updated.

C. June Update

On occasion, salary adjustments will occur following the mid-year adjustment. In addition, it will be common for a few staff members to have changed their benefit status following the mid-year reporting.

Thus, in June, the S-727 and S-730 will be updated to report any salary and/or benefit changes.

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D. August Update

It may be necessary to have other updates during the year, particularly in a bargaining year where it would not be uncommon for the initial report to have been submitted prior to reaching agreement with the unions for salaries and fringe benefits for the year. If agreement is reached following the initial reporting period but substantially before the mid-year reporting period, it would be necessary to revise the S-727 and S-730 reports prior to the mid-year reporting.

E. Other Updates

It may be necessary to have other updates during the year, particularly in a bargaining year where it would not be uncommon for the initial report to have been submitted prior to reaching agreement with the unions for salaries and fringe benefits for the year. If agreement is reached following the initial reporting period but substantially before the mid-year reporting period, it would be necessary to revise the S-727 and S-730 reports prior to the mid-year reporting.

V. REPORTING STEPS AND RESPONSIBILITIES

The steps to be followed for each reporting date, IV. A. through E. above, and the Ferndale School district office responsible for each follow.

STEP	RESPONSIBILITY
<hr/>	
A. <u>Prepare S-275 and S-277 for Transmittal</u>	
1. Individual employee status forms updated	Payroll Clerk
2. S-275 or S-277 data keypunches into machine	Payroll Clerk
3. Local reports run	Payroll Clerk

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STEP	RESPONSIBILITY
4. Local reports proofed by office responsible for providing source information (see Attachments 3 and 4)	Personnel/Business
5. Corrections keypunched into machine	Payroll Clerk
6. Steps 3, 4 and 5 repeated until all errors are corrected	Personnel/ Business/Payroll Clerk
7. Final corrections transmitted to SPI	Business Manager and Payroll Clerk
8. Salary and Benefit Compliance check	Business

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