



OKALOOSA COUNTY SCHOOL DISTRICT
PROJECTS NOT CURRENTLY FUNDED
Full Service Schools - Nurses
School Year 2004-2005

Currently, we have five schools that are receiving "Full Service Schools" funding for nurses under an arrangement with the Okaloosa Public Health Department. Currently, there is no guarantee in the Governor's Proposed Budget for this program for FY 2004-2005. For budgeting purposes, all the schools, including the "Full Service Schools" should budget for nurses if they decide to retain the nurses for the 2004-2005 school year. If for some reason there is "Full Service School" money funded by the legislature, the Office of Community Affairs will notify the five "Full Service" Schools and work toward the same arrangement we currently have with the Okaloosa County Health Department to distribute this money in equal amounts among the five schools to help offset the cost of the nurses.

Project Number 2004-2005:

Full Service Schools (5135)

None for the time being.

Allocation Method:

None for the time being.

Allocation Amount:

None for the time being.

Recommendation of Staff Currently Paid by Project:

"Recommend " if person is purchased on any Salary Menu.

OR

"Recommend - No Position " if person is NOT purchased on any Salary Menu.

OR

"Do Not Recommend" if unacceptable performance evaluation.

Schools planning to use donated funds to support school nurses should consult the Florida Department of Education - General Counsel Opinion attached.

Anchors, Foster, McInnis & Keefe, P.A.
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July 19, 2001

Don Gaetz
Superintendent
Okaloosa County School District
120 Lowery Place, S.E.
Fort Walton Beach, Florida

Via School Courier

RE: DOE General Counsel's Opinion

Dear Don:

Please find enclosed a copy of the response to my request for a written legal opinion from the Department of Education's general counsel regarding the funding of nursing services. As you will see the opinion provides conformation that we can in fact raise private funds to cover the nursing salary expenses at each school site. The specifics for the proper way in which these funds must be accounted for and expended are included within the letter and are consistent with the discussions we have previously had regarding the Redbook requirements.

By copy of this letter and this attachment I am providing the same information to Patricia Wascom and to Ray Sansom.

If you should have any questions, please do not hesitate to give me a call.

Sincerely,

ANCHORS, FOSTER, McINNIS & KEEFE, P.A.


C. JEFFREY McINNIS

CJM:bm

Enclosure

cc: Patricia Wascom with enclosure

Ray Sansom with enclosure



FLORIDA DEPARTMENT OF EDUCATION

CHARLIE CRIST
COMMISSIONER

JAMES A. ROBINSON
GENERAL COUNSEL

July 11, 2001

Mr. C. Jeffrey McInnis
Anchors, Foster, McInnis & Keefe, P.A.
909 Mar Walt Drive, Suite 1014
Ft. Walton Beach, Florida 32547-6711

Re: Request for legal opinion on expenditure of internal school funds submitted on behalf of the School Board of Okaloosa County

Dear Mr. McInnis:

Thank you for your letter requesting an opinion from this office regarding the funding of school nurses through internal school accounts. This letter summarizes our telephone conversation and conclusions reached on this issue.

Your first inquiry is the following:

In accordance with the provision of "Financial and Program Cost Accounting and Reporting for Florida Schools, 1997" regulations, can a public school collect private donations and maintain them in their internal school accounts under a "Trust Fund" line item for school nursing services and then transfer and expend those monies in the school's general operating budget for the payment of salaries and other employment benefits to a district non-instructional employee providing nursing services?

Your letter poses two additional questions if the answer to the first question is affirmative, which relate to administrative issues such as the collection and allocation of funds prior to the beginning of the school year and the appropriate accounting requirements for the trust fund account.

Brief Summary

The funding and accounting method proposed in the first inquiry would not be contrary to the regulations found in the "Financial and Program Cost Accounting and Reporting for Florida Schools, 1997." However, as indicated by the second and third questions in your letter, there are several considerations that should be taken into account:

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Mr C. Jeffrey McInnis
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Discussion

The "Financial and Program Cost Accounting and Reporting for Florida Schools, 1997" manual, also known as the "Redbook," provides districts with a uniform standards for budgeting, financial reporting and accounting. The manual is incorporated by reference into Rule 6A-1.001, Florida Administrative Code.

Chapter Seven of the Redbook addresses school internal funds. Chapter 7, Section 3, Paragraph 3.5.(a)(5) provides:

The following expenditures from internal funds are deemed inappropriate and shall not be made except from trust funds collected for a specifically identified purpose:

(5) Salaries or other compensation for duties or assignments which are the responsibility of the school district.

This office issued an opinion (No. 94-009) where we advised that internal funds could not be used to pay compensation for an instructor to train teachers in technology. Citing the above portion of the Redbook, the opinion concluded that instruction related to curriculum activities is the responsibility of the school district, and could therefore not be paid for out of a school's internal funds.

However, the situation presented by your inquiry would not be prohibited. As indicated in your letter, Okaloosa County has not mandated the employment of nurses; the option is left up to each school. Therefore, salaries for the nurses would not be considered to arise from duties or assignments that are the responsibility of the school board. Moreover, an exception is permitted if the trust funds are collected for a specific purpose, as your letter proposes.

As indicated by the second and third questions in your letter, the district must ensure that the funds are collected in a separate trust account established for the purpose of supporting a school nurse position. The funds may only be spent for the purposes collected. (See Chapter 7, Section 3, Paragraph 2.4(a) and (b) of the Redbook). Other funding issues are not covered by state regulation, but should be considered on a local decision-making level in order to ensure proper planning and budgetary review. For example, while districts are not required to collect funds for this purpose before the fiscal year, it would be prudent to do so before a school makes the commitment to employ a nurse for the full year. Additionally, the district payroll system should be used to ensure compliance with state and federal regulations.

I have discussed this issue with David Morris of the Department's Office of Funding and Financial Reporting, who concurs with the conclusions of this memorandum.

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Please contact me if you have any further questions on this issue, or wish to discuss this letter in further detail.

Sincerely,

A handwritten signature in cursive script that reads "Margaret O'Sullivan Parker".

Margaret O'Sullivan Parker
Assistant General Counsel

cc: David Morris