




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

FINANCE TAM: 2019-003
CONTACT: Beth Marky, Accountant
Budgeting & Financial Services
TELEPHONE: 833-5827

TO: School Principals
FROM: Rita Scallan, Chief Financial Officer 
DATE: July 23, 2018
SUBJECT: Teachers Classroom Supply Assistance Program – Prepayment

The Teachers Classroom Supply Assistance Program provides funding for certified teachers, employed on or before September 1, 2018, whose full-time job responsibility is the classroom instruction of students in prekindergarten through grade 12. It also provides funding for full time media specialists and guidance counselors who serve students in prekindergarten through grade 12.

Per Florida Legislation, the District has the option to prepay the Teachers Classroom Supply Assistance Program stipend to teachers, employed with the District on or before July 1, 2018, whose full-time job responsibility is the classroom instruction of students in prekindergarten through grade 12. The District has chosen to make this prepayment to these teachers.

The attached spreadsheet, "Eligible Teaching Positions as of July 1, 2018," indicates the number of eligible personnel at each school and the total allocation received. Our District recognizes full time teachers as those teachers working 4.50 hours or greater. These teachers will receive a stipend in the amount of \$310.00. Teachers who work 3.75 hours to 4.49 will receive a half stipend in the amount of \$155.00.

In September, the Budgeting Department will compile a list of teachers, employed on or before September 1, 2018, whose full-time job responsibility is the classroom instruction of students in prekindergarten through grade 12. Any teachers who did not receive a prepayment will be paid at that time.

Schools will also receive a spreadsheet entitled "Teachers Classroom Supply Assistance Program – Positions Detail." This spreadsheet lists each eligible teacher at your school along with the stipend amount that each teacher should receive. A copy of Florida Statute 1012.71 The Florida Teachers Classroom Supply Assistance Program is attached for your reference.

Schools With Internal Funds Checking Accounts:

1. Beginning today, the bookkeeper will process and disburse an Internal Funds check to each individual teacher as shown on the "Teachers Classroom Supply Assistance Program – Positions Detail" spreadsheet. This will cause the Internal Funds trust account 6.692.000 to be temporarily negative. **These checks must be available for teachers on July 31, 2018.**

2. When accepting the Internal Funds check, each teacher is required to sign The Teachers Classroom Supply Assistance Program agreement form (see attachment). The teacher agrees to keep all receipts and to spend the funds for the ***sole purpose of purchasing classroom materials and supplies to be used in the instruction of students assigned to them.*** The teacher also agrees to return any unused funds to the school at the end of the school year.
3. A District check made payable to your school will be issued this week. Please deposit this check into your school's Internal Funds bank account. The deposit will then be entered into the accounting software and coded to account number 6.692.000.

Schools Without Internal Funds Checking Accounts:

1. The attached District checks are made payable to each teacher at your school as shown on the "Teachers Classroom Supply Assistance Program – Positions Detail" spreadsheet. **These checks must be available for teachers on July 31, 2018.**
2. When accepting the check, each teacher is required to sign The Teachers Classroom Supply Assistance Program agreement form (see attachment). The teacher agrees to keep all receipts and to spend the funds for the ***sole purpose of purchasing classroom materials and supplies to be used in the instruction of students assigned to them.*** The teacher also agrees to return any unused funds to the school at the end of the school year.

Special Notes for All Schools:

- If a teacher on your list has taken a classroom teacher position at another school, your school is still responsible for issuing the Teachers Classroom Supply Assistance program check.
- If a teacher on your list is no longer a classroom teacher, do not write the check. Those dollars must be returned to the School District with a MIS 3218 Cash Transmittal Form no later than November 30, 2018. The funds will be allocated back to the Teachers Classroom Supply Assistance Program Project 3180 reserves.
- If a teacher does not spend all of his/her stipend prior to the end of fiscal year 2018-2019, the teacher must return the funds to the school as stated in The Teachers Classroom Supply Assistance Program agreement form. These funds must then be remitted to the School District with a MIS 3218 Cash Transmittal Form prior to June 30, 2019. The funds will be allocated to your school's Lottery – School Advisory Council Project 9002.

Remember, each teacher on the school's list must have access to a check on July 31, 2018. The final allocation will be made in September for any additional teachers at your school.

If you have any questions relating to the Teachers Classroom Supply Assistance Program, please call Beth Marky, Accountant, at 833-5827.

Attachments

C: Executive Staff
 OCEA
 Internal Bookkeepers



**Okaloosa County School District
Florida Teachers Classroom Supply Assistance Program
Fiscal Year 2018-2019**

Date: _____

"I, _____, am employed by Okaloosa County District School Board as a full-time classroom teacher. I acknowledge that the Florida Teachers Classroom Supply Assistance Program funds are appropriated by the Legislature for the sole purpose of purchasing classroom materials and supplies to be used in the instruction of students assigned to me. In accepting custody of these funds, I agree to keep receipts for all expenditures for no less than 4 years. I understand that if I do not keep receipts showing these funds were spent to purchase classroom materials and supplies for use with my students, it will be my personal responsibility to pay any federal taxes due on these funds. I also agree to return any unexpended funds to the district school board at the end of the regular school year for deposit into the school advisory council account of the school where I was employed at the time I received the funds or for deposit into the Florida Teachers Classroom Supply Assistance Program account of the school district at which I was employed at the time of the receipt of the funds."

Signature: _____

School: _____

Excerpt from The 2017 Florida Statutes

1012.71 The Florida Teachers Classroom Supply Assistance Program

- (1) For purposes of the Florida Teachers Classroom Supply Assistance Program, the term "classroom teacher" means a certified teacher employed by a public school district or a public charter school in that district on or before September 1 of each year whose full-time or job-share responsibility is the classroom instruction of students in prekindergarten through grade 12, including full-time media specialists and certified school counselors serving students in prekindergarten through grade 12, who are funded through the Florida Education Finance Program. A "job-share" classroom teacher is one of two teachers whose combined full-time equivalent employment for the same teaching assignment equals one full-time classroom teacher.
- (2) The Legislature, in the General Appropriations Act, shall determine funding for the Florida Teachers Classroom Supply Assistance Program. The funds appropriated are for classroom teachers to purchase, on behalf of the school district or charter school, classroom materials and supplies for the public school students assigned to them and may not be used to purchase equipment. The funds appropriated shall be used to supplement the materials and supplies otherwise available to classroom teachers. From the funds appropriated for the Florida Teachers Classroom Supply Assistance Program, the Commissioner of Education shall calculate an amount for each school district based upon each school district's proportionate share of the state's total unweighted FTE student enrollment and shall disburse the funds to the school districts by July 15.
- (3) From the funds allocated to each school district and any funds received from local contributions for the Florida Teachers Classroom Supply Assistance Program, the district school board shall calculate an identical amount for each classroom teacher who is estimated to be employed by the school district or a charter school in the district on September 1 of each year, which is that teacher's proportionate share of the total amount allocated to the district from state funds and funds received from local contributions. A job-share classroom teacher may receive a prorated share of the amount provided to a full-time classroom teacher. For a classroom teacher determined eligible on July 1, the district school board and each charter school board may provide the teacher with his or her total proportionate share by August 1 based on the estimate of the number of teachers who will be employed on September 1. For a classroom teacher determined eligible after July 1, the district school board and each charter school board shall provide the teacher with his or her total proportionate share by September 30. The proportionate share may be provided by any means determined appropriate by the district school board or charter school board, including, but not limited to, direct deposit, check, debit card, or purchasing card. If a debit card is used, an identifier must be placed on the front of the debit card which clearly indicates that the card has been issued for the Florida Teachers Classroom Supply Assistance Program. Expenditures under the program are not subject to state or local competitive bidding requirements. Funds received by a classroom teacher do not affect wages, hours, or terms and conditions of employment and, therefore, are not subject to collective bargaining. Any classroom teacher may decline receipt of or return the funds without explanation or cause.
- (4) Each classroom teacher must sign a statement acknowledging receipt of the funds, keep receipts for no less than 4 years to show that funds expended meet the requirements of this section, and return any unused funds to the district school board at the end of the regular school year. Any unused funds that are returned to the district school board shall be deposited into the school advisory council account of the school at which the classroom teacher returning the funds was employed when that teacher received the funds or deposited into the Florida Teachers Classroom Supply Assistance Program account of the school district in which a charter school is sponsored, as applicable.

Excerpt from The 2017 Florida Statutes

1012.71 The Florida Teachers Classroom Supply Assistance Program (Continued)

- (5) The statement must be signed and dated by each classroom teacher before receipt of the Florida Teachers Classroom Supply Assistance Program funds and shall include the wording: "I, (name of teacher) , am employed by the County District School Board or by the Charter School as a full-time classroom teacher. I acknowledge that Florida Teachers Classroom Supply Assistance Program funds are appropriated by the Legislature for the sole purpose of purchasing classroom materials and supplies to be used in the instruction of students assigned to me. In accepting custody of these funds, I agree to keep the receipts for all expenditures for no less than 4 years. I understand that if I do not keep the receipts, it will be my personal responsibility to pay any federal taxes due on these funds. I also agree to return any unexpended funds to the district school board at the end of the regular school year for deposit into the school advisory council account of the school where I was employed at the time I received the funds or for deposit into the Florida Teachers Classroom Supply Assistance Program account of the school district in which the charter school is sponsored, as applicable."
- (6) The Department of Education and district school boards may, and are encouraged to, enter into public-private partnerships in order to increase the total amount of Florida Teachers Classroom Supply Assistance Programs funds available to classroom teachers.