



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

FINANCE TAM: 2022-003

CONTACT: Beth Marky, Budget Analyst
Budgeting & Financial Services

TELEPHONE: 833-5827

TO: School Principals

FROM: Julie Perry, Interim Chief Financial Officer/Budgeting Director

DATE: September 20, 2021

SUBJECT: Teachers Classroom Supply Assistance Program – Final Allocation

The Teachers Classroom Supply Assistance Program provides funding for certified teachers, employed on or before September 1, 2021, 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 2021 Florida Legislation, the District had the option to prepay the Teachers Classroom Supply Assistance Program stipend to teachers, employed with the District on or before July 1, 2021, whose full-time job responsibility is the classroom instruction of students in prekindergarten through grade 12. The District made this allocation on July 13, 2021 (TAM 2022-001). Spreadsheets indicating the eligible personnel were provided to all schools, and schools made payments available to teachers on July 31, 2021. Schools were asked to withhold payment if a teacher on their list was transferring to a non-eligible job.

The Finance Department has now compiled a list of teachers, employed on or before September 1, 2021, whose full-time job responsibility is the classroom instruction of students in prekindergarten through grade 12. Any eligible teachers who did not receive a prepayment will be paid at this time.

The attached spreadsheet, "Eligible Teaching Positions as of September 1, 2021," contains the following summary information:

- Column A – Number of eligible full-time teachers at each center.
- Column B – Number of eligible full-time teachers paid in the first round in July.
- Column C – Number of eligible full-time teachers to be paid in the final round in September.
- Column D – Stipend per full-time teacher – \$320.00. Our District recognizes full time teachers as those teachers working 4.50 hours or greater.
- Column E – The final full-time allocation is equal to Column C times \$320.00.
- Column F – Number of eligible half-time teachers at each center.
- Column G – Number of eligible half-time teachers paid in the first round in July.
- Column H – Number of eligible half-time teachers to be paid in the final round in September.
- Column I – Stipend per half-time teacher – \$160.00. Teachers who work 3.75 hours to 4.49 hours will receive a half stipend.
- Column J – The final half-time allocation is equal to Column H times \$160.00.
- Column K – The total final allocation is equal to Column E plus Column J.
- Column L – The Internal Funds Teachers Classroom Supply Assistance Program balance remaining after July payments is subtracted from Column K.
- Column M – Final allocation that will be made to school. A negative number in this column indicates the funds that must be returned to the District.

A copy of Florida Statute 1012.71 The Teachers Classroom Supply Assistance Program is attached for your reference.

Schools will be given access to the spreadsheet entitled "Teachers Classroom Supply Assistance Program – Positions Detail" via a special link. This spreadsheet lists each eligible teacher at your school who was not paid in the first allocation in August, along with the stipend amount that each teacher should receive.

The spreadsheet also shows the “Total Payments to be Disbursed” less the “Internal Account Balance (Funds Remaining after the First Allocation)”, which equals the amount of the District check being sent to you in the courier.

Schools With Internal Funds Checking Accounts:

1. The District will be sending a check made payable to your school through the courier. This check is to be deposited 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.
2. The bookkeeper will process and disburse a check to each individual teacher as shown on the “Teachers Classroom Supply Assistance Program – Positions Detail” spreadsheet. **These checks must be disbursed no later than September 30, 2021.** It is not necessary to wait until you receive the check from the District.
3. When accepting a 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.

Schools Without Internal Funds Checking Accounts:

1. The District checks are made payable to each teacher at your school as shown on the “Teachers Classroom Supply Assistance Program – Positions Detail” spreadsheet and will be delivered to you through the courier. **These checks must be disbursed no later than September 30, 2021.**
2. When accepting a 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 does not spend all of his/her stipend prior to the end of fiscal year 2021-2022, 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, 2022. The funds will be allocated to your school’s Lottery – School Advisory Council Project 2002.
- If there are any teachers at your school who are no longer eligible for the Teacher Classroom Supply Assistance Program funds, those dollars must be returned to the School District with a MIS 3218 Cash Transmittal Form no later than October 31, 2021. The funds will be returned to the Teachers Classroom Supply Assistance Program Project 3180 reserves.

Remember, each teacher on the attached list must receive a check no later than September 30, 2021.

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
Teachers Classroom Supply Assistance Program
Fiscal Year 2021-2022**

Date: _____

“I, _____, am employed by the 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: _____

School District of Okaloosa County
Florida Teachers Classroom Supply Assistance Program - Project 3180
Eligible Teaching Positions as of September 1, 2021
Fiscal Year 2021-2022
September 20, 2021

		A	B	C	D	E	F	G	H	I	J	K	L	M
Center Number	School/Dept	TCSAP - Full Time					TCSAP - Half Time					Total 2nd Round Allocation	Internal Funds Balance	Final Allocation/ (Funds to Return)
		Number of Teachers	Paid in 1st Round	Number To Be Paid	Stipend Per Full Time	Full Time Allocation	Number of Teachers	Paid in 1st Round	Number To Be Paid	Stipend Per Half Time	Half Time Allocation			
		(A - B)		(C x D)		(F - G)		(H x I)		(E + J)				
0031	Edwins Elementary School	38.00	29.00	9.00	\$ 320.00	\$ 2,880.00	-	-	-	\$ 160.00	\$ -	\$ 2,880.00	\$ -	\$ 2,880.00
0041	Baker School	91.00	87.00	4.00	\$ 320.00	1,280.00	-	-	-	\$ 160.00	-	1,280.00	320.00	960.00
0051	Bob Sikes Elementary School	52.00	50.00	2.00	\$ 320.00	640.00	-	-	-	\$ 160.00	-	640.00	-	640.00
0082	Meigs Middle School	37.00	26.00	11.00	\$ 320.00	3,520.00	-	-	-	\$ 160.00	-	3,520.00	320.00	3,200.00
0092	Shoal River Middle School	49.00	42.00	7.00	\$ 320.00	2,240.00	-	-	-	\$ 160.00	-	2,240.00	960.00	1,280.00
0121	Ruckel Middle School	58.00	52.00	6.00	\$ 320.00	1,920.00	-	-	-	\$ 160.00	-	1,920.00	320.00	1,600.00
0131	Destin Elementary School	62.00	56.00	6.00	\$ 320.00	1,920.00	-	-	-	\$ 160.00	-	1,920.00	640.00	1,280.00
0151	Edge Elementary School	32.00	27.00	5.00	\$ 320.00	1,600.00	5.00	4.00	1.00	\$ 160.00	160.00	1,760.00	-	1,760.00
0161	Eglin Elementary School	30.00	28.00	2.00	\$ 320.00	640.00	-	-	-	\$ 160.00	-	640.00	-	640.00
0201	Laurel Hill School	35.00	31.00	4.00	\$ 320.00	1,280.00	-	-	-	\$ 160.00	-	1,280.00	-	1,280.00
0211	Niceville High School	93.00	83.00	10.00	\$ 320.00	3,200.00	-	-	-	\$ 160.00	-	3,200.00	320.00	2,880.00
0222	Northwood Elementary School	55.00	51.00	4.00	\$ 320.00	1,280.00	-	-	-	\$ 160.00	-	1,280.00	640.00	640.00
0241	Silver Sands School	23.00	20.00	3.00	\$ 320.00	960.00	-	-	-	\$ 160.00	-	960.00	-	960.00
0251	Riverside Elementary School	70.00	53.00	17.00	\$ 320.00	5,440.00	-	-	-	\$ 160.00	-	5,440.00	-	5,440.00
0271	Pryor Middle School	46.00	36.00	10.00	\$ 320.00	3,200.00	-	-	-	\$ 160.00	-	3,200.00	640.00	2,560.00
0281	Wright Elementary School	46.00	39.00	7.00	\$ 320.00	2,240.00	-	-	-	\$ 160.00	-	2,240.00	320.00	1,920.00
0431	Shalimar Elementary School	39.00	36.00	3.00	\$ 320.00	960.00	-	-	-	\$ 160.00	-	960.00	-	960.00
0541	Elliott Point Elementary School	38.00	35.00	3.00	\$ 320.00	960.00	-	-	-	\$ 160.00	-	960.00	-	960.00
0561	Mary Esther Elementary School	34.00	31.00	3.00	\$ 320.00	960.00	-	-	-	\$ 160.00	-	960.00	-	960.00
0571	Plew Elementary School	51.00	48.00	3.00	\$ 320.00	960.00	-	-	-	\$ 160.00	-	960.00	-	960.00
0581	Choctawhatchee High School	89.00	77.00	12.00	\$ 320.00	3,840.00	-	-	-	\$ 160.00	-	3,840.00	960.00	2,880.00
0601	Crestview High School	97.00	93.00	4.00	\$ 320.00	1,280.00	-	-	-	\$ 160.00	-	1,280.00	640.00	640.00
0621	Kenwood Elementary School	47.00	43.00	4.00	\$ 320.00	1,280.00	-	-	-	\$ 160.00	-	1,280.00	320.00	960.00
0631	Florosa Elementary School	41.00	33.00	8.00	\$ 320.00	2,560.00	-	-	-	\$ 160.00	-	2,560.00	320.00	2,240.00
0641	Ft. Walton Beach High School	93.00	87.00	6.00	\$ 320.00	1,920.00	-	-	-	\$ 160.00	-	1,920.00	960.00	960.00
0651	Bruner Middle School	50.00	43.00	7.00	\$ 320.00	2,240.00	-	-	-	\$ 160.00	-	2,240.00	320.00	1,920.00
0671	Lewis K-8	53.00	50.00	3.00	\$ 320.00	960.00	-	-	-	\$ 160.00	-	960.00	1,280.00	(320.00)
0681	Longwood Elementary School	45.00	35.00	10.00	\$ 320.00	3,200.00	-	-	-	\$ 160.00	-	3,200.00	-	3,200.00
0701	Okaloosa Technical College	9.00	9.00	-	\$ 320.00	-	-	-	-	\$ 160.00	-	-	320.00	(320.00)
0721	Okaloosa STEMM Academy	21.00	17.00	4.00	\$ 320.00	1,280.00	-	-	-	\$ 160.00	-	1,280.00	-	1,280.00
0731	Walker Elementary School	47.00	46.00	1.00	\$ 320.00	320.00	-	-	-	\$ 160.00	-	320.00	320.00	-
0741	Bluewater Elementary School	56.00	53.00	3.00	\$ 320.00	960.00	6.00	4.00	2.00	\$ 160.00	320.00	1,280.00	640.00	640.00
0751	Antioch Elementary School	64.00	56.00	8.00	\$ 320.00	2,560.00	-	-	-	\$ 160.00	-	2,560.00	960.00	1,600.00
0761	Davidson Middle School	61.00	52.00	9.00	\$ 320.00	2,880.00	-	-	-	\$ 160.00	-	2,880.00	960.00	1,920.00
0771	Destin Middle School	44.00	39.00	5.00	\$ 320.00	1,600.00	-	-	-	\$ 160.00	-	1,600.00	320.00	1,280.00
0791	Best Chance - North	4.00	4.00	-	\$ 320.00	-	-	-	-	\$ 160.00	-	-	-	-
0801	Richbourg School	21.00	19.00	2.00	\$ 320.00	640.00	-	-	-	\$ 160.00	-	640.00	320.00	320.00
0811	Southside Primary School	25.00	24.00	1.00	\$ 320.00	320.00	2.00	1.00	1.00	\$ 160.00	160.00	480.00	160.00	320.00
9016	Exceptional Student Education	7.00	7.00	-	\$ 320.00	-	-	-	-	\$ 160.00	-	-	-	-
9017	Curriculum, Instruction, & Assessment	-	-	-	\$ 320.00	-	1.00	1.00	-	\$ 160.00	-	-	-	-
9818	NWFL Ballet Academie	6.00	6.00	-	\$ 320.00	-	-	-	-	\$ 160.00	-	-	-	-
Total		1,859.00	1,653.00	206.00		\$ 65,920.00	14.00	10.00	4.00		\$ 640.00	\$ 66,560.00	\$ 13,280.00	\$ 53,280.00

- Eight people at Center 0701 - Okaloosa Technical College teach K-12 and adult students. The individuals in these positions will receive Teachers Classroom Supply Assistance Program funds based on the percentage of their job applicable to K-12 students. Pending Board approval, they will receive a material and supply stipend based on the percentage of their job applicable to Adult Education.
- Three people were mistakenly counted as eligible for Teachers Classroom Supply Assistance Program funds. They instead are eligible to receive a material and supply stipend, pending Board approval
- Full Time = 4.50 Hours or Greater; Half Time = 3.75 Hours to 4.49 Hours

Excerpt from The 2021 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 2021 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.