



Where Do I Find Information To Do My Job?

TASBO 2016

Information Warning...

- Everybody gets so much information all day long that they lose their common sense.

Gertrude Stein

Edison Log-In

- <https://www.edison.tn.gov>
- Supplier Portal Home Page and sign in to Edison Supplier Portal



Welcome to the Edison Supplier Portal.

This is the central access point for our suppliers and business partners to view valuable information related to conducting business with us. In addition, active suppliers and business partners may also log in to our secure system from this portal to access current transaction information for their accounts.

Do you have an existing Edison Access ID (formerly Edison eSupplier username)?

Click on **Sign In** to login to the Edison Supplier Portal.

Edison Payments

- **Main Menu** at the top left corner
 - Supplier
 - Review Payment Information
 - Payments

Enter search criteria and click on Search. Leave blank for all values.

Search Criteria

Invoice Number

Payment Reference

From Payment Date  (example: 12/31/2000)

To Payment Date  (example: 12/31/2000)

Edison Payments

Set filter options

Payments Made		Personalize Find  		First  1-8 of 8
Reference	Invoice Number	Payment Date	Amount	
0002322599	ePlan_1130603_TitleI-A_0000000	10/21/2016	\$56,929.67	USD
0002322599	ePlan_1130605_TitleII-A_0000000	10/21/2016	\$56,929.67	USD
0002322599	ePlan_1130606_TitleVI_000000000	10/21/2016	\$56,929.67	USD
0002322599	ePlan_1130607_CTEPerkins_000000	10/21/2016	\$56,929.67	USD
0002322599	ePlan_1130609_IDEAPartB_0000000	10/21/2016	\$56,929.67	USD
0002322599	ePlan_1130610_VoluntaryP_000000	10/21/2016	\$56,929.67	USD
0002338760	35-0006A 00097 0916 0031	11/03/2016	\$53,838.89	USD
0002338760	35-0006A 00097 0916 0032	11/03/2016	\$53,838.89	USD

Edison Payments

Invoice	Gross Amount	Discount	Discount Taken	Payment Message	Paid Amount	BU Descript
ePlan_1130603_Title-A_0000000	26,225.68	0.00	0.00	FP 47141 2017 Title I-A	26,225.68	Education
ePlan_1130605_TitleII-A_0000000	3,922.27	0.00	0.00	FP 47189 2017 Title II-A	3,922.27	Education
ePlan_1130606_TitleVI_000000000	2,054.79	0.00	0.00	FP 47148 2017 Title VI	2,054.79	Education
ePlan_1130607_CTEPerkins_00000	1,527.71	0.00	0.00	47131 2017 CTE Perkins Basic	1,527.71	Education
ePlan_1130609_IDEAPartB_0000000	9,293.85	0.00	0.00	FP 47143 2017 IDEA, Part B	9,293.85	Education
ePlan_1130610_VoluntaryP_000000	13,905.37	0.00	0.00	2017 Voluntary Pre-K	13,905.37	Education

Basic Education Program (BEP)

- <https://www.tn.gov/sbe/topic/bep>
- **BEP Blue Book**
 - Outlines the major categories and components
- **BEP Handbook and Computation**
 - Detailed walk through the calculation of the BEP formula
- **Basic Education Funding**
 - TCA 49-3-314
 - BEP funding is required to be distributed on or about the 15th of the month, August through April. In June, the final payment is split 75%/25% to allow for any adjustments that may need to be made.

BEP Growth Funds & Teacher Supply Funds

■ **Growth Funds**

- TCA 49-3-351 (d)
- BEP funding is calculated on prior year ADMs (including Special Education and CTE). If current year numbers exceed the prior year by 2% or more, the LEA may be eligible for growth funds.

■ **BEP Teacher Supply Funding**

- TCA 49-3-359 (a)
- BEP funding includes allocation of \$200 per K-12 teacher for instructional supplies
- \$100 to be given to each teacher prior to October 31
- Remaining \$100 must be pooled and spent as determined by a committee of teachers.
- Pool permits purchase of items or equipment that may exceed the individual allocation.
- May not be used for basic building needs.

School System Budget Submission Timeline

- **Public Chapter NO. 1080**
 - **TCA 5-9-404**
 - (c) If the county legislative body and the county school board fail to agree on a budget for the county department of education **by August 31**, then, by operation of law, the budget for the county department of education will be equal to the minimum budget required to comply with the local match and maintenance of effort provisions of the BEP. If this occurs for three consecutive years, the budget for the third year will include a three percent increase in the required local funding amount for schools unless the LEA failed to comply with the applicable budgetary timeline. The provisions in § 5-9-404 do not apply to Davidson, Hamilton, Knox or Shelby counties.
 - Automatic continuation budget through August 31
 - Applies to only county governments

Required Local Match

- The BEP includes the amount the state funds and the amount the local government funds—otherwise known as **required local match**.
- Required local match is the minimum amount a district must budget in local revenues in order to receive BEP funding from the state.
- Required local match is governed by:
 - TCA 49-3-307(a)(2)(B) defines the **average** state and locally funded portion of the BEP categories
 - 1) Instructional salaries and wages—70% state and 30% local
 - 2) Instructional benefits—70% state and 30% local
 - 3) Classroom—75% state and 25% local
 - 4) Nonclassroom—50% state and 50% local
 - TCA 49-3-356 — *Every local government shall appropriate funds sufficient to fund the local share of the BEP.*

Required Local Match

- State Board of Education rule 0520-01-02.13(3)(a)
 - *The budget submitted by each school system will be reviewed by the Department of Education to ensure that state funds are not being used to supplant local funds and that each school system **has appropriated funds sufficient to fund its local share of the BEP.***

Required Local Match

- Required local match can be found on a district's BEP allocation sheet

Volunteer County
Basic Education Program Allocation
2016-2017
July Final

Classroom Funding

Total Full Funding - Classroom		\$3,553,000	
Less: Required Local Matching Funds 10.36%		368,000	
State Share of Classroom Funding 89.64%	✔ (3)	\$3,185,000	

Non-Classroom Funding

Total Full Funding - Non-Classroom		\$7,205,000	
Less: Required Local Matching Funds 20.36%		1,467,000	
State Share of Non-Classroom Funding 79.64%	✔ (4)	\$5,738,000	

Total State BEP Funding Allocation (1) + (2) + (3) + (4) **\$20,265,000** ✔ (5)

Plus Additional Minimum Funding **\$858,000**

BEP Allocation is Minimum Funding Provision **\$21,123,000**

Total Required Local Matching Funds 3,520,000 ✔ (6)

Total BEP Funding - State and Local **\$23,785,000** (5) + (6)

Maintenance of Effort (MOE)

- Maintenance of effort (MOE) means a district must *maintain* local *effort* when budgeting each year.
- To receive BEP funding from the state, a district must budget the same or more local revenue, in total, than it budgeted the prior year.
- Level 2 MOE Test is a per pupil MOE that is used when a district has lost ADMs from the prior year
- TCA 49-2-203(a)(10)(A)(ii)--No LEA shall submit a budget to the local legislative body that directly or indirectly **supplants** or proposes to use state funds to **supplant** any local current operation funds, excluding capital outlay and debt service;

Maintenance of Effort Exception

- **Exception to maintenance of effort:** TCA 49-3-314(c)(4) provides that *a local government may appropriate funds for education for **nonrecurring expenditures** evidenced by a **written agreement** with the LEA establishing the nonrecurring use of funds, such funds shall be excluded from this maintenance of local funding requirement*
 - *Capital Outlay*
 - *Debt Service*

Maintenance of Effort Test

- Maintenance of Effort Test can be found in Eplan, State Funds Application, under 141- General Purpose.

The screenshot displays the Eplan State Funds Application interface. On the left is a vertical navigation menu with the following items: Reports, Inbox, Planning, Funding, Reimbursement Requests, and LEA Document Library. Below the menu, the user's name 'Davis, Brad' is shown in blue, and the status 'Production' is shown in red. A session timeout box indicates '00:59:23'. The main content area shows the application status as 'TDOE State Funds Director Approved'. Below this, there are options to change the status to 'Revision Started' or 'FER Draft Started'. There are links for 'View TDOE History Log' and 'View Change Log'. A table with a dark blue header 'Description (View Sections Only View All Pages)' contains the following rows: 'Allocations', '141 - General Purpose', 'Revenue', 'Budget', 'Budget Overview', '3% Fund Balance Test', and 'Maintenance of Effort Test'. A large black arrow points to the 'Maintenance of Effort Test' link.

Application Status:	TDOE State Funds Director Approved
Change Status To:	Revision Started or FER Draft Started
	View TDOE History Log View Change Log
Description (View Sections Only View All Pages)	
<input type="checkbox"/>	Allocations
	Allocations
<input type="checkbox"/>	141 - General Purpose
	Revenue
	Budget
	Budget Overview
	3% Fund Balance Test
	Maintenance of Effort Test

3% Fund Balance

- If an LEA's budgeted expenditures exceeds its budgeted revenues, then **3% of its budgeted operating expenditures** should remain in **fund balance**, as projected, at the end of the upcoming fiscal year.
- 3% Fund Balance requirement governed by:
 - TCA 49-3-352(c) -- *...Any accumulated **fund balance in excess of three percent (3%) of the budgeted annual operating expenses may be budgeted** and expended for any education purposes, but must be recommended by the board of education prior to appropriation by the local legislative body.*

Where do I go? In the spirit of helpfulness...

- George Bernard Shaw said this of communication, “The single biggest problem with communication is the illusion that it has taken place.”

Office of Research and Accountability (OREA)

<http://www.comptroller.tn.gov/OREA/>

Useful Information

- » Office of Research and Education Accountability
- » OREA Publications
- » Tennessee Education Glossary
- » Mapping TN Education
- » OREA Maps
- » Higher Education Resource Officer
- » Directory of Employees
- » Director's Message

Find Publications

- » By Title
- » By Publication Date
- » By Policy Area

Office of Research and Education Accountability

Welcome to the Comptroller's Office of Research and Education Accountability (OREA). OREA is committed to producing objective and accurate research, evaluation, and analysis to inform public policy discussions and decisions in the Tennessee General Assembly. OREA thereby supports the broader mission of the Comptroller's Office, to make government work better.

Subscribe to our email alert list to receive notifications when a new report is published.

State Local

1 of 4

2 of 4

Contact Us

Policy Portal

- » Every Student Succeeds Act **NEW!**
- » School Choice and Accountability
- » Higher Education

Quick Links

- » Tennessee General Assembly
- » Tennessee Department of Education
- » State Board of Education
- » Tennessee Higher Education Commission
- » FAFSA Changes for 2017-18

Office of Research and Accountability (OREA)

- <http://www.comptroller.tn.gov/OREA/PublicationsMain>



The screenshot shows a web browser window displaying the OREA Publications Main page. The browser's address bar shows the URL www.comptroller.tn.gov/OREA/PublicationsMain. The page features a dark red navigation bar with the following menu items: HOME, OFFICE FUNCTIONS, BOARDS, INVESTOR INFO, PUBLICATIONS, PUBLIC NOTICES, and CONTACT US. Below the navigation bar, the page is organized into several sections:

- You are here:** Home » Office of Research and Education Accountability
- Useful Information:** A list of links including Office of Research and Education Accountability, OREA Publications, Tennessee Education Glossary, Mapping TN Education, OREA Maps, Higher Education Resource Officer, Directory of Employees, and Director's Message.
- Most Recent Publications:** A featured article titled "School Staffing Costs: From the BEP Formula to Paying Teachers in the Classroom" by Linda Wesson, dated October 2016. It includes an infographic and a full report. The article is accompanied by an image of a pot labeled "BEP \$\$\$" with state and local money icons.
- Contact Us:** A section with a right-pointing arrow.
- Policy Portal:** A list of links including Every Student Succeeds Act **NEW!**, School Choice and Accountability, and Higher Education.
- Quick Links:** A list of links including Tennessee General Assembly, Tennessee Department of Education, State Board of Education, Tennessee Higher Education Commission, and FAFSA Changes for 2017-18.
- Find Publications:** A search box with a magnifying glass icon and a dropdown menu currently set to "By Title".

The Windows taskbar at the bottom shows the date and time as 2:01 PM on 11/8/2016. The system tray includes icons for network, volume, and power.

Tennessee Comptroller of Treasury

You should listen when ~~EF Hutton~~ ... Justin P Wilson speaks...

Controller or Comptroller? For profit says
Controller and governmental says Comptroller

The Comptroller of the Treasury is a constitutional officer **elected** by a joint vote of both Houses of the General Assembly for a two-year term. State law prescribes the Comptroller's duties, which include the audit of state and local governmental entities and participation in the general financial and administrative management and oversight of state government. The Comptroller also is a member of various committees, boards and authorities of state government.

Follow Me to the Comptroller's Office...

The screenshot shows the homepage of the Tennessee Comptroller of the Treasury website. The browser address bar displays www.comptroller.tn.gov/index.asp. The main header features a portrait of Justin P. Wilson and the text "Tennessee Comptroller of the Treasury" and "Justin P. Wilson". A search bar is located to the right of the name. Below the header is a red navigation bar with the following menu items: HOME, OFFICE FUNCTIONS, BOARDS, INVESTOR INFO, PUBLICATIONS, PUBLIC NOTICES, and CONTACT US. The "PUBLICATIONS" menu is expanded, showing a list of items: Search Audits & Reports, Forms, Manuals, Guide to the Comptroller's Office, Fiscal Affairs Reports, and Tax Increment Financing. A large image on the left shows a group of people at a presentation, with the caption "Tennessee's Property Assessors listen to a presentation during the 2016 Assessor Retreat". To the right of the navigation menu is a "Message from the Comptroller" section, which includes a signature of Justin P. Wilson and the text: "the official website of the Comptroller of the Treasury. I invite you to learn more about our office and how we are fulfilling our mission to make government work better." Below the message is a "TOP WORK PLACES 2016" award logo and the text "THE TENNESSEAN". The Windows taskbar at the bottom shows various application icons and the system clock displaying 3:25 PM on 11/6/2016.

Manuals Anyone??

<http://www.comptroller.tn.gov/index.asp>

- **Audit Manual**

- The information in this manual is provided to help local governments and other organizations as well as auditors gain a basic understanding of the governmental environment in Tennessee.

- **Student Activity Funds manual**

- **School Support Organization manual**

- Public Chapter 326, amending Tennessee Code Annotated, Title 49, Chapter 2, requires that school support organizations “adopt and maintain a written policy which specifies reasonable procedures for accounting, controlling and safeguarding any money, materials, property or securities collected or disbursed by it.” The statute further authorizes the comptroller of the treasury to prepare such a model financial policy for the school support organizations.

How About Another Manual?

The screenshot shows a web browser window with the address bar displaying www.comptroller.tn.gov/shared/manuals.asp. The page title is "Publications | Tennessee". The navigation menu includes "HOME", "OFFICE FUNCTIONS", "BOARDS", "INVESTOR INFO", "PUBLICATIONS", "PUBLISHED NOTICES", and "CONTACT US".

You are here: Home » Comptroller Manuals

Useful Information

- » [Comptroller Forms](#)
- » [Comptroller Manuals](#)
- » [Ask a Question or Send a Comment](#)

Comptroller Manuals

- [Accounting and Financial Reporting Manual for Tennessee](#)
- [Emergency Communications Districts](#) (Local Government Audit)
- [Audit Manual](#) (Local Government Audit)
- [Confidential Drug Funds Manual](#) (Local Government Audit)
- [Guide to Local Redistricting](#) (Local Government)
- [Internal Control and Compliance Manual](#) (Local Government Audit)
- [Property Assessments Publications](#) (Property Assessments)
- [School Support Organizations](#) (Local Government Audit)
- [State Funding Board Guidelines](#) (State & Local Finance)
- [Tennessee Internal School Uniform Accounting Policy Manual](#) (Local Government Audit)

Contact Us

Quick Links

- [Report Fraud, Waste & Abuse](#)
- [Search Audits & Reports](#)

The Windows taskbar at the bottom shows the Start button, File Explorer, Internet Explorer, Word, Chrome, Excel, Outlook, PowerPoint, and a custom icon. The system tray on the right shows the time as 3:27 PM and the date as 11/6/2016.

More Manuals...

Division of Local Govern... x COTGUIDE.pdf x

www.comptroller.tn.gov/la/manual.asp

Guidance & Forms

External Peer Review Report

Report Fraud, Waste & Abuse

Useful Information

- » Local Government Audit Home Page
- » Local Government Audit Resources
- » Pension Information
- » Internal Controls
- » Publications
 - » All Manuals
 - » Guidance
 - » Special Reports
 - » Department of Audit Annual Reports

Audit Manual
(effective for audits issued after June 30, 2016)
June 30, 2016

Internal Control and Compliance Manual
December 2015

Accounting and Financial Reporting Manual for Tennessee Emergency Communications Districts [E-911 Manual]
Amended 2015

Confidential Drug Funds Manual
May 2012

Quick Links

- Certified Municipal Finance Officer (CMFO)**
- Contract & Report System (CARS)**
- Where the Money Goes (TAG)**
- Confirmations**
- Volunteer Fire Department Reporting**

Windows taskbar: 3:38 PM 11/6/2016

Comptroller of Treasury Links

Comptroller of Treasury

- http://www.comptroller.tn.gov/la/pdf/School_Support_Organizations_Manual.pdf
- http://www.tn.gov/assets/entities/education/attachments/loc_fin_internal_sch_uniform_acct_policy.pdf (Local Finance Internal School Uniform Accounting Policy)
- <http://www.comptroller.tn.gov/la/auditmanual.asp>
- <http://www.comptroller.tn.gov/AuditsAndReportsSearch/>
- <http://www.comptroller.tn.gov/OREA/PublicationsMain> (Office of Research and Education Accountability)

State Minimum Salary Schedule

- **State Minimum Salary Schedule**

- TCA 49-3-306
- Minimum Rules & Regulations – Rule 0520-1-2-.02 (1)
- The commissioner of education annually formulates a minimum state salary schedule which is applicable to all licensed personnel in every LEA.
- The minimum salary schedule is approved by the State Board of Education and is available at <http://www.tn.gov/education/topic/differentiated-pay>
- Alternative salary schedules are permitted subject to approval by the commissioner of education and the State Board of Education

Salary Information

■ **December 1 Salary Information**

- TCA 49-5-402 (b)
- Salary information as required by the commissioner shall be filed with the commissioner on or before December 1 annually. PIRS report must be completed by February 1

■ **Mid-year Salary Adjustments**

- TCA 49-5-402 (d) Licensed personnel who complete an additional degree after the beginning of the school year but prior to January 1 are eligible for a re-determination of salary rating as of January 1 of the school year.
- Employee must give notice in writing to the director of schools and to the local board of education of intention to complete the degree prior to submission of the LEA's budget to the local legislative body.

■ **Teacher Experience**

- TCA 49-5-402 (a) & (b)
- The LEA must establish the salary rating of licensed personnel.
- The salary rating and other required information must be filed with the SDE on or before December 1 of the school year.

Resources in ePlan

- <http://eplan.tn.gov>
- Homepage includes important information
 - announcements
 - reminders
 - facts
 - important dates
- LEA Document Library
- TDOE Resources
- Allocation page

State Website

- Department Directory
<http://www.tn.gov/education/topic/directory>
- District Resources
<http://www.tn.gov/education/section/district-resources>
- State Report Card
<http://www.tn.gov/education/topic/report-card>
- Annual Statistical Report (ASR)
<http://www.tn.gov/education/article/2015-annual-statistical-report>
- State Board of Education www.tn.gov/sbe
 - <http://www.tn.gov/sbe/topic/rules> Current and pending SBE rules:
 - <http://www.tn.gov/sbe/topic/frequently-asked-questions>

Other Useful Websites

- Education Legislative Report
http://www.tn.gov/assets/entities/education/attachments/legal_legislative_report_2016.pdf
- Tennessee Code Annotated
<http://www.lexisnexis.com/hottopics/tncode/>
Education is Title 49

Human Resource Matters

■ Collaborative Conferencing

- TCA 49-5-601 through 49-5-609.
- If an LEA's teachers submit a written request to conduct collaborative conferencing, several provisions in PECCA (must be satisfied before conferencing can begin.
- LEA must implement a training program prior to the start of conferencing.
- TSBA website has additional information www.tsba.net

Human Resource Matters

■ **Employee Wages**

- IRS Publication 15 (Circular E)
- Wages subject to federal employment taxes generally include all pay given to an employee for services performed.
- If federal employment taxes are not deducted, the LEA will be held liable for payment of these taxes.
- Therefore, all payments to school employees must go through the system's payroll (reimbursement for travel or purchases are an exception).
- Includes payments of stipends and bonuses.

■ **Employee vs. Independent Contractor**

- IRS Publication 15 (Circular E)
- A worker who performs services for an LEA is considered by the IRS to be an employee if the LEA has the right to
 - Control what work will be done
 - Control how the work will be done
- If an employee is treated like a non-employee (independent contractor), the LEA will be responsible for the payment of federal employment tax amounts that were not withheld.

Human Resource Matters

■ **Teacher Sick Leave**

- TCA 49-5-710
- Addresses:
 - Amount of sick leave earned per year
 - Accumulation of days
 - Use of sick leave for maternity leave for period of disability only
 - Transfer of accumulated sick leave from other systems
 - Advance us of sick leave up to the amount of days that the teacher may accumulate during the current year

■ **Personal and Professional Leave**

- TCA 49-5-711
- Addresses:
 - Amount of personal/professional leave earned per year
 - Transfer of unused personal/professional leave to sick leave at end of year
 - Conditions for approval of personal/professional leave

Human Resource Matters

■ Substitute Teachers

- Rules, Regulations and Minimum Standards Rule 0520-01-02-.04 (6)
- Person without a teacher license or permit may serve as a substitute for the first 20 consecutive days of absence of a teacher on approved leave.
- After 20 days, substitute must
 - Be licensed AND
 - Hold appropriate endorsement for the assignment OR
 - Be a retired teacher who holds the appropriate endorsement
- After the accumulated leave of the teacher (may be prior to the 20 days) is exhausted
 - Replacement teacher must be licensed AND
 - Hold the appropriate endorsement OR
 - Be a retired teacher who held the appropriate endorsement
 - Replacement teacher must be paid in accordance with the state and local salary schedules

Human Resource Matters

■ **Family and Medical Leave Act (FMLA)**

- Entitles eligible employees to take unpaid leave for certain family and medical reasons.
- US Department of Labor website: <http://www.dol.gov/whd/fmla/index.htm>
 - Eligible employees
 - Qualifying conditions
 - Length of leave
 - Health insurance coverage
 - Additional entitlements for families of active duty military members

■ **Teacher Contract Termination**

- TCA 49-5-409
- Notification to teachers of contract termination must be received prior to June 15
- Board of Education may abolish a position after June 15 for budgetary reasons, provided the person holding the position is notified immediately in writing.

Human Resource Matters

■ **Assignment of Personnel**

- TCA 49-5-401 (a)
- All personnel, licensed and classified, who will be employed for the following school year must be assigned to schools by June 15.

■ **Background Checks**

- TCA 49-5-413
- Criminal history record checks and fingerprinting are required for applicants for teaching positions and all other positions with proximity to children.

■ **Fair Labor Standards Act (FLSA)**

- US Department of Labor website <http://www.dol.gov/whd/flsa>
 - Minimum wage
 - Overtime and hours worked
 - Employees covered by FLSA

School Administration Matters

- **The State Board of Education's Rules, Regulations, and Minimum Standards for the Operation of the Public School System**
 - Minimum Rules and Regulations
 - Addresses many issues affecting the administration of public schools
 - <http://share.tn.gov/sos/rules/0520/0520.htm>
- **Class size for grades K through 12**
 - Rule 0520-1-3-.03 (3)

Grade Level	Average Class Size	Maximum Class Size
K – 3	20	25
4 – 6	25	30
7 – 12	30	35
CTE	20	25

School Administration Matters

■ **Planning Time**

- Rule 0520-1-3-.03 (4)
- Required planning time of 2½ hours per week

■ **Duty Free Lunch Period**

- Rule 0520-1-3-.03 (5)
- Teachers required to have lunch period without other assigned duties
- Length of period to be at least equal to that of students

■ **School Fees**

- Rule 0520-1-3-.03 (13) and TCA 49-2-110 (c)
- No fee or tuition shall be required of any student as a condition of attending school

School Administration Matters

■ School Fees

- Rule 0520-1-3-.03 (13) and TCA 49-2-110 (c)
- No fee or tuition shall be required of any student as a condition of attending school
- Must be authorized by local board of education
- Rule establishes a process to waive fees for students eligible for free or reduced price lunch and outlines which fees must be waived

■ Permissible School Fees

- Rule 0520-1-3-.03 ((13)(b)(1)
- Following fees may be requested **but not required:**
 - Fees for activities that occur during the regular school hours
 - Fees for activities that occur outside regular school hours if required for credit or grade
 - Fees for activities and supplies required to participate in all courses offered for credit or grade
 - Refundable security deposits for use of school property for courses offered for credit or grade

School Administration Matters

- **Withholding of Student Grades for Debts Owed to the School**
 - Rule 0520-1-3-.03 (14)
 - Students who have taken school property or have outstanding debts
 - LEA may withhold
 - Grade cards
 - Diplomas
 - Certificates of progress
 - Transcripts
 - Unpaid school fees (Rule 0520-1-3-.03 (13)) are **not** considered debts

- **School Support Organizations**
 - <http://www.comptroller.tn.gov/la/ManualsGuidance.asp>
 - LEAs must have a policy regarding SSO's
 - SSO's must be approved for fundraising activities by the director of schools

Commonly Used ACRONYMS

- ADA - Average Daily Attendance
- ADM - Average Daily Membership
- ADT - Average Daily Transported
- FER - Final Expenditure Report
- ASD - Achievement School District
- BEP - Basic Education Program
- CPM- Consolidated Planning and Monitoring
- CTE - Career and Technical Education
- EDGAR - Education Department General Administrative Regulations
- EIS - Education Information System
- ESSA – Every Student Succeeds Act
- FACTS - Federal Application Consolidated Tracking System

Cont. Commonly Used ACRONYMS

- FIFO - First In First Out
- FLSA - Fair Labor Standards Act
- FMLA - Family and Medical Leave Act
- GASB - Governmental Accounting Standards Board
- IDEA - Individuals with Disabilities in Education Act
- I & S - Identified and Served
- LEA - Local Education Agency
- MOE - Maintenance of Effort
- OCFO - Office of the Chief Financial Officer
- PAR – Personnel Activity Report
- PECCA - Professional Educators Collaborative Conferencing Act
- PIRS - Personnel Information Reporting System

Cont. Commonly Used ACRONYMS

- SEA - State Education Agency
- SDE - State Department of Education
- SIS – Student Information System
- SSO – School Support Organization
- TASBO- Tennessee Association of Business Officials
- TASPA – Tennessee Association of School Personnel Administrators
- TCA - Tennessee Code Annotated
- TCRS - Tennessee Consolidated Retirement System
- TDOE – Tennessee Department of Education
- TEA - Tennessee Education Association
- TSBA - Tennessee School Boards Association
- WFTEADA - Weighted Full-time Equivalent Average Daily Attendance

The logo consists of a red square containing the letters 'TN' in white, serif font. Below the square is a dark blue horizontal bar.

TN

®

Questions

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Districts and schools in Tennessee will exemplify excellence and equity such that all students are equipped with the knowledge and skills to successfully embark on their chosen path in life.

Excellence | Optimism | Judgment | Courage | Teamwork

FRAUD, WASTE or ABUSE

- Citizens and agencies are encouraged to report fraud, waste or abuse in State and Local government.
- NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

■ **1-800-232-5454**

- Notifications can also be submitted electronically at:
- **<http://www.comptroller.tn.gov/hotline>**