



The Basics for New Finance Directors & Staff

Holly Kellar

Director of Local Finance

Division of Finance, Office of Local Finance





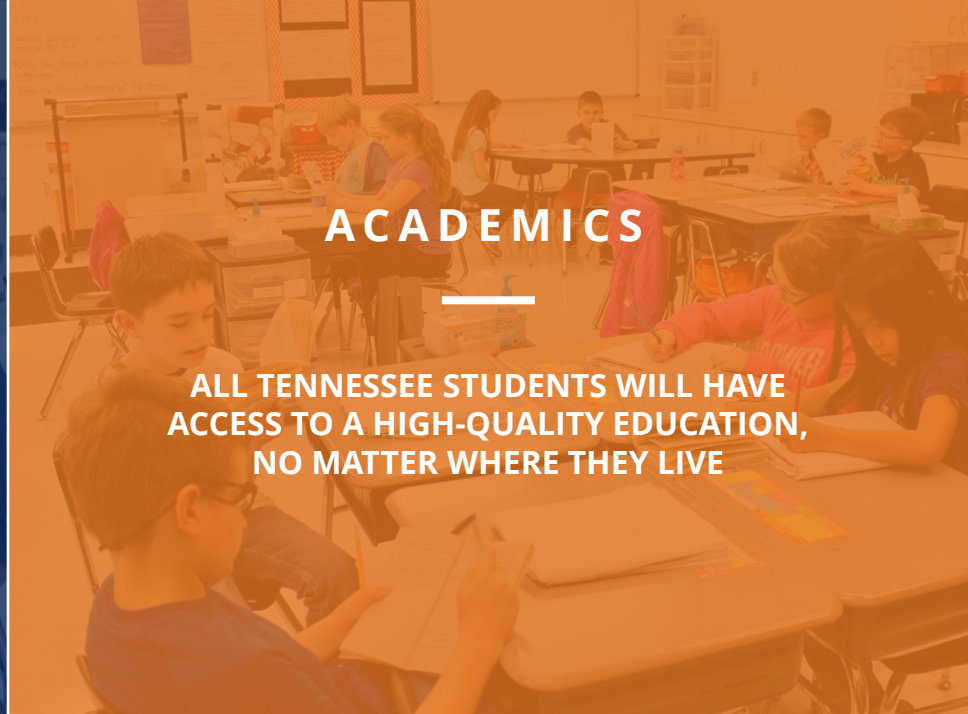
BEST FOR ALL

We will set all students on a path to success.



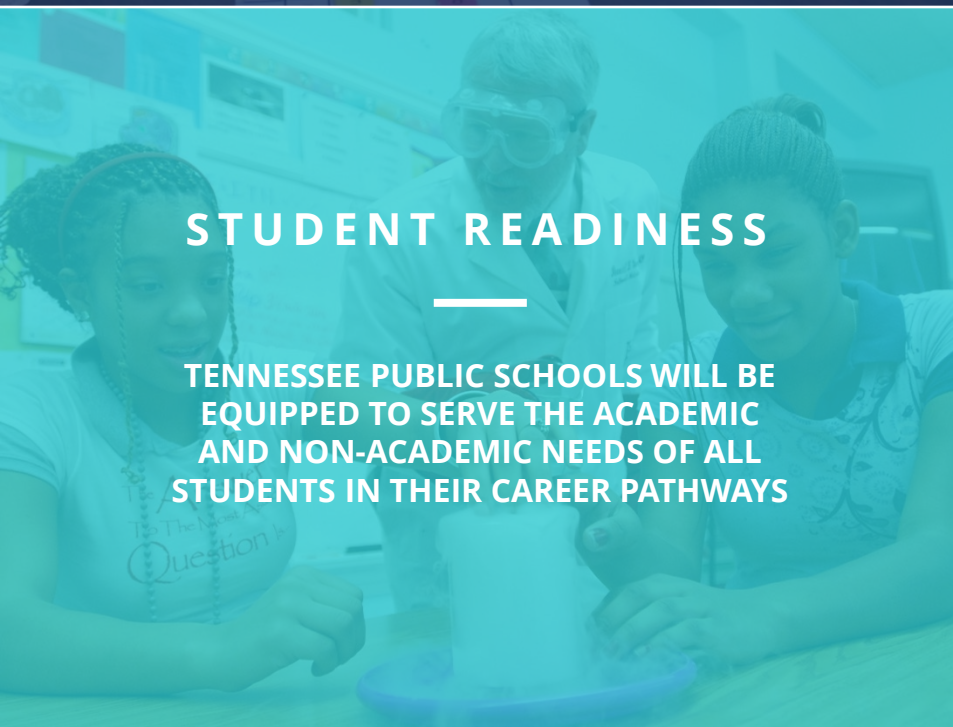
ACADEMICS

ALL TENNESSEE STUDENTS WILL HAVE ACCESS TO A HIGH-QUALITY EDUCATION, NO MATTER WHERE THEY LIVE



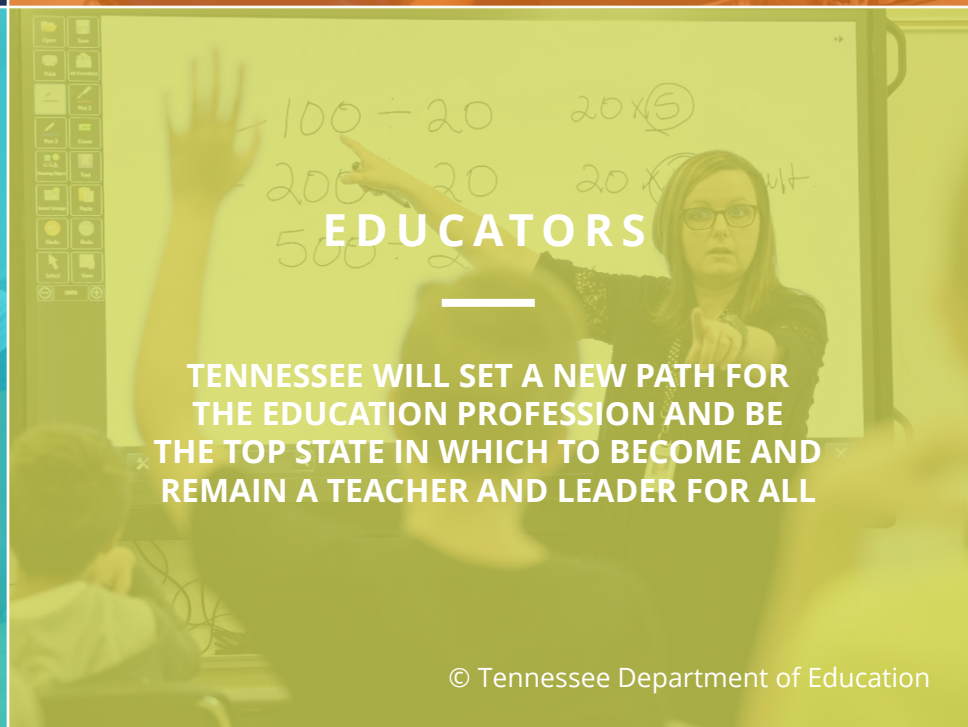
STUDENT READINESS

TENNESSEE PUBLIC SCHOOLS WILL BE EQUIPPED TO SERVE THE ACADEMIC AND NON-ACADEMIC NEEDS OF ALL STUDENTS IN THEIR CAREER PATHWAYS



EDUCATORS

TENNESSEE WILL SET A NEW PATH FOR THE EDUCATION PROFESSION AND BE THE TOP STATE IN WHICH TO BECOME AND REMAIN A TEACHER AND LEADER FOR ALL



Norms and Expectations

- Take calls and necessary communications outside of the session room.
- Remain engaged.
- Ask questions at conclusion of presentation.
- Complete the session survey before exiting.
- All session slide decks will be available in ePlan > TDOE Resources > Fiscal – District Technical Assistance > 2023 Annual Fiscal Workshop.
- Visit a team member at the registration table if you have questions about the conference.





Agenda

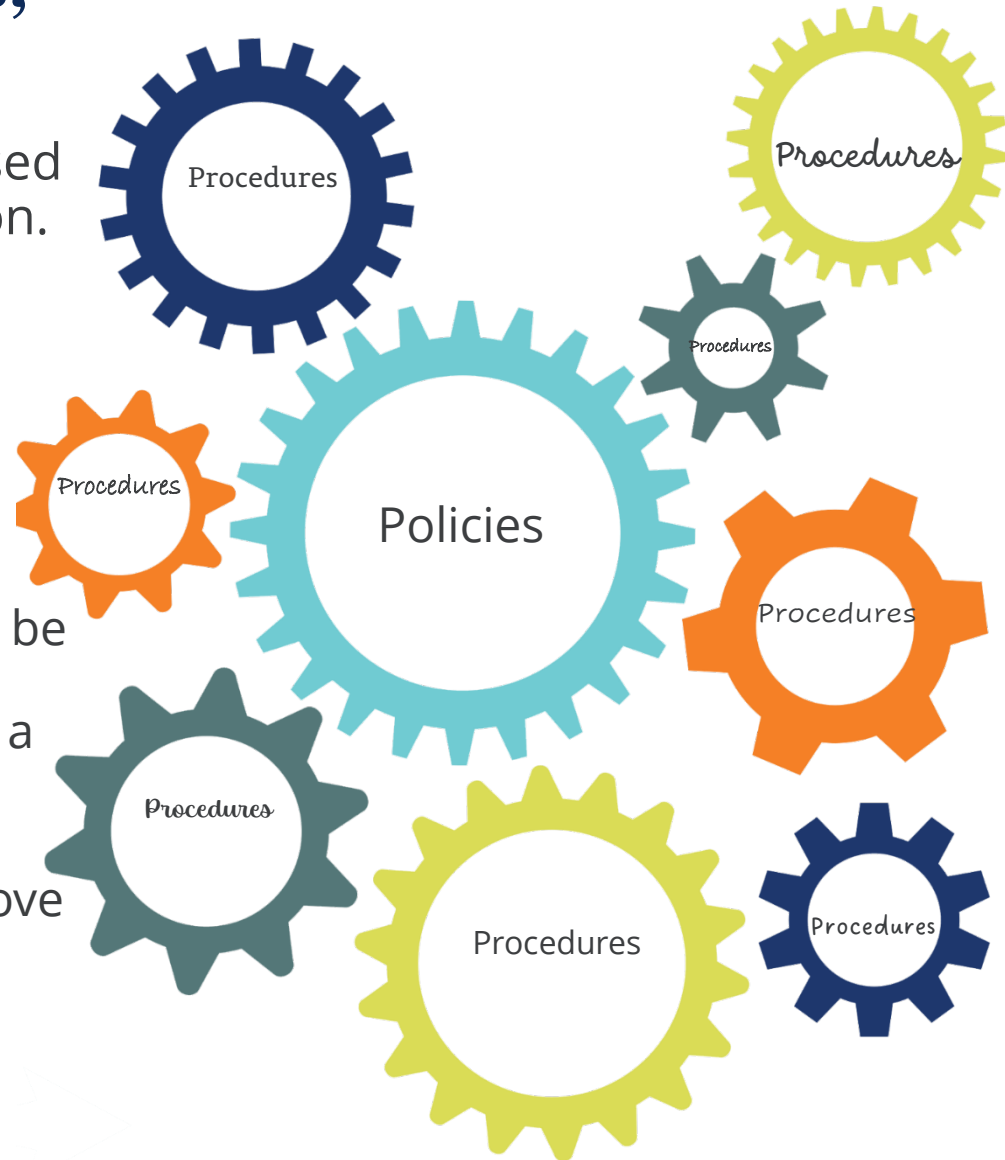
- Policies and Procedures
- Financial Management
- Budgets and Budget Amendments
- Tennessee Investment in Student Achievement (TISA)
- Maintenance of Effort & 3% Fund Balance
- Reimbursement Requests
- Cash Management
- Trustee's Commission
- Internal School Funds
- School Support Organizations
- Tips from LEA Finance Directors
- Resources



Policies and Procedures

Policies and Procedures, What's the Difference?

- A **policy** is a guiding principle used to set direction in an organization.
 - Changes infrequently
 - Is broad and general
 - Generally adopted to help implement laws, rules, and regulations
- A procedure is a series of steps to be followed as a consistent and repetitive approach to implement a policy and/or accomplish an end-result.
 - May regularly change and improve
 - States specifically who, what, when, and how
 - Offers a detailed description of activities





Policies and Procedures Required by Federal Regulations and Requested during Fiscal Monitoring

- **Financial Management** (per 2 CFR §§200.302-303, T.C.A. §9-2-102, T.C.A. §9-18-102, T.C.A. §49-3-616)
- **Budgets and Revisions** (per 2 CFR §200.302, 2 CFR §200.308, T.C.A. §49-2-301, T.C.A. §5-9-107)
- **Cash Management** (per 2 CFR §200.302, 2 CFR §200.305)
- **Personnel, Compensation, and Leave** (per 2 CFR §§200.430-431, T.C.A. §§ 49-5-701 to 49-5-811)
- **Travel** (per 2 CFR §200.475)
- **Equipment** (per 2 CFR §200.313)
- **Procurement and Contracts** (per 2 CFR §§200.317-320, 2 CFR §200.407, T.C.A. §49-2-203)
- **Allowability of Costs** (per 2 CFR § 200.302 (7), 2 CFR §§200.403-405)



Financial Management

Financial Management

- It is the duty of the department of audit (comptroller of the treasury) to prescribe a uniform system of bookkeeping for officials to adopt and use.
(T.C.A. §9-2-102)
– [Chart of Accounts \(tn.gov\)](#)
- The commissioner of education, in consultation with the comptroller of the treasury, shall develop, revise as necessary, and prescribe a standardized system of financial accounting and reporting for all LEAs.
(T.C.A. §49-3-616)
– [Standardized System of Accounting and Reporting](#)

Financial Management

- The financial management system of each non-Federal entity must provide for:
 - Identification, in its accounts, of all Federal awards received and expended
 - Accurate, current, and complete disclosure of the financial results of each Federal award or program.
 - Comparison of expenditures with budget amounts for each Federal award.
- During federal monitoring, the Tennessee Department of Education (department) will ask for current budget reports from your accounting system and compare these to the most recently approved budgets in ePlan.
(2 CFR §200.302)



Financial Management

Assigning Account Codes

- **116 Teachers** – Assigned only to Instruction (71000) functions.
 - Not assigned to Support Services (72000) functions.
 - Prorate salaries for teachers serving in dual roles.
- **117 Career Ladder Program** – This program is state funded and charged to Fund 141 General Purpose only.
 - Not allowed in Fund 142 Federal Projects.
- **127 Career Ladder Extended Contracts** – Do not use.
 - This program is no longer funded by the state.
- **169 Part-time Personnel** - Only opened for use in 73300 Community Services.
- **217 Retirement Hybrid Stabilization** – These charges are not allowed for federally funded employees.
 - Not allowed in Fund 142 School Federal Projects.



Financial Management

Assigning Account Codes

- **355 Travel** –Mileage reimbursement, local travel; does not include travel associated with professional development.
 - Not assigned to Instruction (71000) functions.
- **399, 499, 599 Other** - Only use these object codes if the expenditures cannot be properly assigned elsewhere.
 - These charges are reviewed closely during monitoring.
- **429 Instructional Supplies and Materials** – Items that are consumed, worn out, or become obsolete through **classroom use**.
 - Not assigned to Support Services (72000) functions.
- **471 Software** – Assign to associated function.
 - Ex: Employee onboarding software = 72520 471
Case management software for nurses = 72120 471



Financial Management

Assigning Account Codes

- **524 In-Service/Staff Development** – This includes all costs related to in-service or staff development being conducted including travel. This excludes any personnel salaries and related fringe benefits, including that of necessary substitute teachers, for personnel attending in-service or staff development.
 - May not be assigned to Instruction (71000) functions.
- **722 Regular Instruction Equipment** – Items such as desks, chairs, and computers for students and teachers.
 - Assign the purchase of student and teacher computers to 71100 Regular Instruction Program, not 72250 Technology.



Financial Management

- Review financial reports at least monthly.
 - Statement of Revenues, Statement of Expenditures, Trial Balance
 - Look for revenues and expenditures posted to unbudgeted accounts.
 - Look for overspent accounts and anomalies.
- Ensure that program directors have access to financial reports for their programs/grants.
- Manage books regularly throughout the year so year-end is not overwhelming.
- Balance to trustee or bank monthly.
- It is the duty of all local governments to close their official accounting records and them available for audit no later than two (2) months after the close of their fiscal year. (TCA §9-2-102)

Budgets and Budget Amendments

Budgets and Budget Amendments



- The director of schools and the chair of the local board of education shall prepare a budget according to the revenue estimates and revenue determinations made by the county legislative body. (T.C.A. §49-2-203)
- Once approved by the school board, the budget is presented to the county legislative body. This should be no later than 45 days prior to the actual date the budget is scheduled for adoption.
- If the local fiscal body has not adopted a budget for the operation of the public schools by July 1 of any year, the school budget for the year just ended shall continue in effect until a new school budget has been approved.

Budgets and Budget Amendments



- Any continuing budget adopted by the local fiscal body shall not be valid beyond October 1 of the current fiscal year for purposes of the LEA's eligibility to receive state school funds.
- Local option budgeting laws and private acts that may be in effect in a county will affect the budgeting process.
- Know which budgeting law under which your county operates.

Budgets and Budget Amendments

- In general, revisions to federal and state grants are submitted via ePlan. Revisions shall be approved prior to the LEA obligating the funds.
- All requests for amendments to the school budgets shall be approved by the school board.
(T.C.A. §5-9-407(a))
- Any change in the expenditure of money as provided for by the budget shall first be ratified by the local board and the appropriate local legislative body. (T.C.A. §49-2-301(b)(1)(U)(ii))



Budgets and Budget Amendments



- Except for grants requiring matching funds, in-kind contributions of real property or expenditures beyond the life of the grant, appropriations of federal or private grant funds shall be made upon resolution passed by the local board of education.
- A county board of education or city board of education shall provide a copy of such resolution to the local legislative body as notice of the board's actions within seven (7) days of the resolution's passage. (T.C.A. §49-2-203(b)(15))
- Know your LEA's policy and procedures for budgets and budget amendments.

Tennessee Investment in Student Achievement (TISA)

Tennessee Investment in Student Achievement (TISA)

- TISA resources are available on the Tennessee Department of Education website.
 - [Tennessee Investment in Student Achievement \(TISA\) Formula \(tn.gov\)](https://www.tn.gov/education/assessment/tisa).
 - TISA Rules
<https://publications.tnsosfiles.com/rules/0520/0520-12/0520-12-05.20230215.pdf>
- Directors of schools have all the TISA estimates and data files.
- Please email tnedu.funding@tn.gov with any TISA questions you may have.



Maintenance of Effort & 3% Fund Balance Tests

Maintenance of Effort & 3% Fund Balance Tests



- Tests are included in the State Funds Application and must be met for budgets to be approved.

Sections

Maury County (600) Public District - FY 2023 - State Funds - Rev 0

Application Status: TDOE State Funds Director Approved

[View TDOE History Log](#)

[View Change Log](#)

Description ([View Sections Only](#) [View All Pages](#))

All
<input type="checkbox"/> History Log
History Log
Create Comment
<input type="checkbox"/> Allocations
Allocations
<input type="checkbox"/> 141 - General Purpose
Revenue
Budget
Budget Overview
3% Fund Balance Test ←
Maintenance of Effort Test ←
Related Documents
Exportable Revenue Report
<input type="checkbox"/> 142 - Federal Funds

Maintenance of Effort

- Maintenance of effort laws ensure that local funds budgeted for schools do not decrease as state funding for schools increase.
- If a local government fails to approve a budget that includes their required local contribution and maintenance of effort obligations by October 1, then the commissioner shall not distribute TISA funds to the LEA until the local government approves a budget that includes such obligations.
(T.C.A. §49-3-109)

Maintenance of Effort



- **Level 1 Test:** The district's total budgeted local revenues are not less than its budgeted local revenues from the previous year, excluding capital outlay and debt service.
- **Level 2 Test:** Triggered when Level 1 Test is not met due to declining enrollment. The district's budgeted per-pupil local revenues must not be less than their budgeted per-pupil revenues from the previous year.
- The Tennessee Investment in Student Achievement (TISA) funding formula does not change MOE requirements.

Maintenance of Effort Exceptions



- If in any fiscal year, a local government appropriates funds for education for nonrecurring expenditures:
 - as evidenced by a written agreement with the LEA establishing the nonrecurring use of the funds,
 - then such funds shall be excluded from the MOE funding requirement.
 - Before any such agreement takes effect, it must be reviewed by the department of education to ensure the nonrecurring nature of the expenditures.
- If the state reduces funding, then any local funds used to offset the funding reductions are not subject to MOE funding requirements.
- This restriction does not apply for three years after a city and county system have consolidated into one.

(T.C.A. §49-3-314)

Maintenance of Effort Test

Maintenance of Effort Test

Maury County (600) Public District - FY 2023 - State Funds - Rev 1 - 141 - General Purpose

Save And Go To ▶

Show Unbudgeted Accounts

Account	Account Description	Budget 2022-2023	Amended Budget 2021-2022	Original Budget 2021-2022	AFR 2021-2022	Actual vs. Budget 2021-2022	2023 Budget vs. 2022 Budget
40110	Current Property Taxes	\$27,139,710.00	\$25,580,000.00	\$25,580,000.00	\$27,838,966.81	\$2,258,966.81	\$1,559,710.00
40120	Trustee's Collections - Prior Year	\$420,000.00	\$400,000.00	\$400,000.00	\$427,167.25	\$27,167.25	\$20,000.00
40125	Trustee's Collection - Bankruptcy	\$600.00	\$600.00	\$600.00	\$2,707.42	\$2,107.42	\$0.00
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$90,000.00	\$90,000.00	\$90,000.00	\$154,654.19	\$64,654.19	\$0.00
40140	Interest & Penalty	\$46,000.00	\$46,000.00	\$46,000.00	\$94,006.35	\$48,006.35	\$0.00
40150	Pickup Taxes	\$20,000.00	\$20,000.00	\$20,000.00	\$129,312.65	\$109,312.65	\$0.00
40210	Local Option Sales Tax	\$15,349,660.00	\$16,808,869.00	\$16,808,869.00	\$26,707,766.87	\$9,898,897.87	(\$1,459,209.00)
40275	Mixed Drink Tax	\$150,000.00	\$150,000.00	\$150,000.00	\$300,076.46	\$150,076.46	\$0.00
	Total County Taxes	\$43,215,970.00	\$43,095,469.00	\$43,095,469.00	\$55,654,658.00	\$12,559,189.00	\$120,501.00
41110	Marriage Licenses	\$4,000.00	\$4,000.00	\$4,000.00	\$7,590.50	\$3,590.50	\$0.00
44120	Lease/Rentals	\$140,000.00	\$260,500.00	\$260,500.00	\$196,282.25	(\$64,217.75)	(\$120,500.00)
	Total Local Revenue per School Records	\$43,359,970.00	\$43,359,969.00	\$43,359,969.00	\$55,858,530.75	\$12,498,561.75	\$1.00
Capital Outlay	(Less) Local revenue increases for Capital Outlay	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	\$0.00	\$0.00	\$0.00
Debt Service	(Less) Local revenue increases for Debt Service	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	\$0.00	\$0.00	\$0.00
+	Total Adjusted Local Revenue	\$43,359,970.00	\$43,359,969.00	\$43,359,969.00	\$55,858,530.75	\$12,498,561.75	\$1.00
	Local Match Adjustment	<input type="text" value="0.00"/>					
	Revised Total Adjusted Local Revenue	\$43,359,970.00					
	Required Local Match	\$36,259,000.00					

Maintenance of Effort Test Met
 Required Local Match Test Met

3% Fund Balance Test



- T.C.A. §49-3-352(c) provides that:
 - Fund balance remaining unexpended at the end of the fiscal year in the general fund of the LEA shall be carried forward into the subsequent fiscal year.
 - Fund balance shall be available to offset shortfalls of budgeted revenues or to meet unforeseen increases in operating expenses.
 - Any accumulated fund balance in excess of three percent (3%) of the budgeted annual operating expenses for the current fiscal year 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.

3% Fund Balance Test



- Example 3% Fund Balance Test in ePlan

3% Fund Balance Test

Maury County (600) Public District - FY 2023 - State Funds - Rev 0 - 141 - General Purpose

Go To ▶

1	Grand Total of Budgeted Expenditures - General Purpose School Fund	\$123,771,196.00	
2	(Less) Total Estimated Revenue and other Sources - General Purpose School Fund	<u>\$109,224,838.00</u>	
3	Difference		\$14,546,358.00
4			<u>\$0.00</u>
5	Beginning Fund Balance Budgeted for Any Education Purpose		<u>\$14,546,358.00</u>
6	Beginning Undesignated Fund Balance		\$24,884,015.17
7	Total Operating Expenditures	\$121,562,621.00	
8	3% of Total Operating Expenditures	<u>x 3 %</u>	<u>\$3,646,878.63</u>
9	Amount of Fund Balance Available to be Budgeted for Any Education Purpose		<u>\$21,237,136.54</u>

Test Met

Reimbursement Requests

Reimbursement Requests

- Generally, reimbursement requests for federal and state grants are managed through ePlan.
- An LEA must be able to account for all funds that are received, obligated, and expended. (2 CFR §200.305)
- Funds requested must be allowable, reasonable, and allocable. (2 CFR §§200.403-405)
- Requests shall be made regularly and timely.



Reimbursement Requests

- Districts are required to maintain and provide adequate backup documentation (if asked) for all reimbursement requests for federal and state grants.
 - An approved reimbursement request in ePlan does not equate to approval of expenses or backup documentation.
 - The department does not review every piece of backup documentation for every reimbursement request prior to approval of the payment.




Cash Management

Cash Management

- Federal grants generally operate on a reimbursement basis.
- This may cause the Federal Projects Fund to operate with a cash deficit at various times throughout the fiscal year.
- Establish a regular schedule for requesting reimbursements. Best practice is at least monthly.
- Government auditing standards consider a cash deficit in any fund to be a significant deficiency in internal control.
- Consider transferring funds from the General Purpose Schools Fund to the Federal Projects Fund for cash flow.
- Transfer of funds requires an approved resolution.



Cash Management

- [-] Fiscal - District Technical Assistance
 - [+] 2023 Annual Fiscal Workshop
 - [+] 2022 Spring Fiscal Workshop
 - [+] Cross-Cutting Fiscal Materials
 - [+] Templates for Uploading into ePlan
 - [+] Year-end Close One Pagers
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 - [State Minimum Salary Schedule FY2022-23](#)
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 - [TN Compass December 1 Report](#)
 - [TISA Calculator](#)

Trustee's Commission

Trustee's Commission

- T.C.A. §8-11-110
 - Compensation of the county trustee for receiving and paying over to the rightful authorities all moneys received.
- T.C.A. §49-3-358
 - All state funds available to any LEA that exceed the amount of state funds provided for public education in each respective LEA in the 1991-1992 fiscal year shall be exempt from the trustee's commission authorized by § 8-11-110.
- Know your policy and/or procedures.
- Is there an intergovernmental agreement in place?
- Questions? Ask your trustee to furnish a statement to show the amount of commission collected and how it was calculated.



Internal School Funds

Internal School Funds

- Internal School Accounting Act (T.C.A. §49-2-110)
 - Provides boards of education and school principals with definite authority and responsibility for the administration and safekeeping of all internal school funds.
 - Requires each local board of education to provide reasonable regulations, standards, and procedures for schools.
 - Makes school principals liable for the safekeeping, management, and accounting of all student activity and other internal school funds.
 - Requires the Department of Education to prepare a policy manual for school systems, subject to approval of the Comptroller and the Commissioner of Finance and Administration.
- The Tennessee Internal School Uniform Accounting Policy Manual (*TISUAPM*) may be found here [Manuals \(tn.gov\)](#).
- New manual to be released in June 2023, effective as of July 1.



Internal School Funds

- Internal School Funds are defined as any and all money received and accounted for at individual schools, and specifically include, but are not limited to:
 - Donations,
 - Cafeteria funds,
 - Fees,
 - Rental fees charged outside entities, and
 - Student Activity Funds.
- Expenditures from the general school fund must not replace funds necessary to fulfill the local board's obligation to provide an instructional program, property, equipment, and salaries.
- Expenditures from restricted funds (donations, clubs, class accounts, etc.) must be for the purpose or group for which the funds were raised.



Internal School Funds

- District oversight is critical in strengthening internal controls.
- Provide training and professional development for:
 - Principals,
 - Bookkeepers, and
 - Teachers and Staff.
- Examples of investigative reports involving internal school funds may be found at [Advanced Search \(tn.gov\)](https://www.tn.gov/advanced-search).



School Support Organizations

School Support Organizations (SSO)

- School Support Organization Financial Accountability Act (T.C.A. §49-2-604(e))
 - Requires the organization to adopt and maintain a written policy that specifies reasonable procedures for accounting, controlling and safeguarding any money, materials, property or securities collected or disbursed by it.
 - Requires SSOs to follow the required accounting policies and the required internal control procedures listed within the “Model Financial Policy for School Support Organizations” prepared by Local Government Audit.
 - SSO must register (incorporate as a nonprofit) with the Secretary of State’s office or be a chartered member of a nonprofit organization.
 - Requires local school boards to adopt policies regarding SSOs.



School Support Organizations

- The SSO must annually:
 - Confirm its status as a nonprofit;
 - Describe its goals and objectives; and
 - Provide the address, telephone number and position of each officer of the SSO to the director of schools or the director’s designee.
- The SSO must obtain written approval of the director of schools or the director’s designee before undertaking any fundraising activity.
- The SSO must comply with all policies and procedures of the Board of Education.
- SSOs must not use the school’s or school system’s federal employer identification number (EIN) or sales tax exemption for any purpose.



School Support Organizations

- SSOs are subject to audit by the Tennessee Comptroller of the Treasury at the discretion of the Comptroller.
- SSOs must maintain all records in a form that will allow auditors to follow the detail of each transaction.
- SSOs shall provide, upon request, access to all books, records, and bank account information to the Comptroller, to school and school system officials, and to members of the organization.
- The SSO must immediately contact the Comptroller of the Treasury, Division of Investigations at (615) 401-7907 if fraud is suspected.
- Examples of investigative reports concerning SSOs may be found at [Advanced Search \(tn.gov\)](https://www.tn.gov/advanced-search).



Tips from LEA Finance Directors

Tips from LEA Finance Directors*

- Network with other district finance directors in your area or similar size districts.
- Join professional organizations like TASBO or TGFOA.
- Have internal controls in place in your office.
- Know Federal versus General Purpose processes and procedures.
- Understand your balance sheet, reconciliations, etc.
- Audit preparation is a year-round process.



Tips from LEA Finance Directors*

- Know the budget development, adoption, presentation, and amendment processes in your county, city, or special school district.
- Know year-end reconciliations and processes.
 - FERs in ePlan
 - Accruals
 - Purchase orders
- If the new finance director is not a CPA or is not familiar with governmental accounting, consider pursuing the Certified County Finance Officer (CCFO) certification offered by the Comptroller's Office and CTAS.

**A special thanks to Carol Newton, CPA, Director of Finance, Marion County Board of Education, for providing these tips.*

Tips from LEA Finance Directors**



- Have good communication between the departments in your district. Talk to program directors/supervisors, they are great resources.
- TDOE resources in ePlan has great information when searching for a specific topic.
- Build a relationship with your regional finance consultant. They provide the best guidance.
- Contact finance directors at other districts. It can be very helpful to talk to those that have been in the position for a while.
- Participate in Local Finance office hours. Even if you don't have specific questions, someone else might bring up a topic that could benefit you.

Tips from LEA Finance Directors**

- Look back at prior year reports, data, budgets, etc. for guidance.
- Familiarize yourself with NextGen, or other software, reports and chart of accounts. If you use Local Government, they are a great resource to have.
- If possible, get involved with organizations like TASBO or TGFOA and attend conferences if you are able. These conferences provide great networking and educational sessions.

***A special thanks to Laura Bell, Finance/Business Manager, Crockett County Board of Education, for providing these tips.*



Resources

TDOE Resources in ePlan

- [-] Fiscal - District Technical Assistance
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Local Finance Office Hours

Tuesdays 10 - 11 a.m. CT | 11 a.m. - 12 p.m. ET.

Join via Microsoft Teams: [Click HERE to join the meeting](#)

Meeting ID: 224 112 731 254 | Passcode: X47t4h

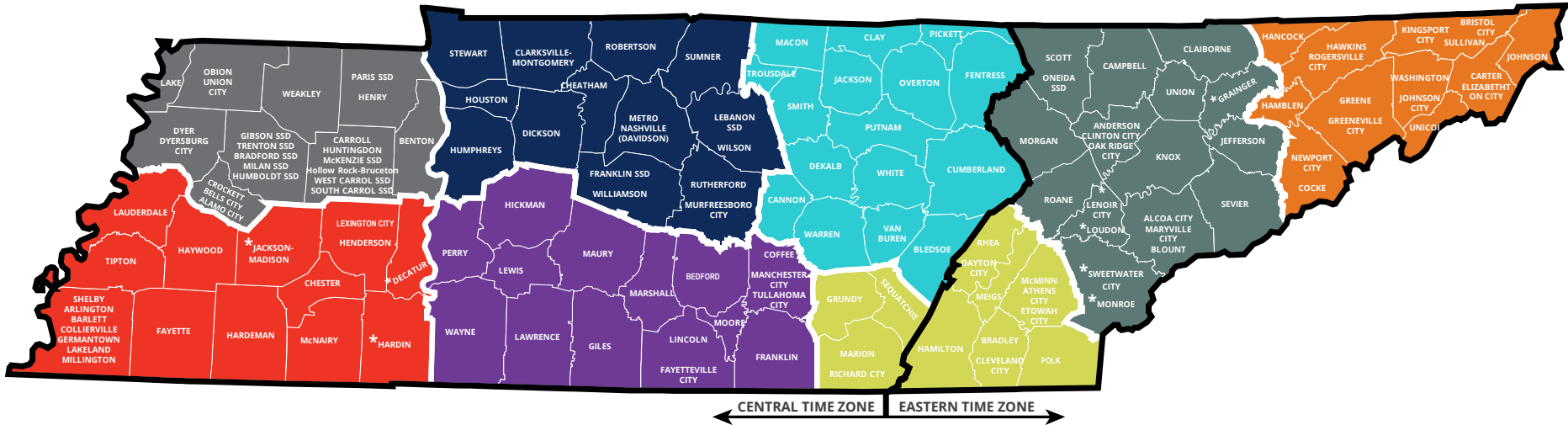
Or Call in (Audio only): [+1 \(615\) 270-9704](#)

Phone Conference ID: 916 098 92#



Regional Finance Consultant District Map

As of 5/1/2023



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Holly Kellar		Rob Mynhier		Taffe Bishop		Jill Lewis	
Holly.Kellar@tn.gov		Robert.Mynhier@tn.gov		Taffe.Bishop@tn.gov		Jill.Lewis@tn.gov	
*Districts that are assigned to a finance consultant in a different CORE region.							

Regional Finance Consultant District Assignment

As of 5/1/2023

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Holly Kellar		Rob Mynhier		Taffe Bishop		Jill Lewis	
Holly.Kellar@tn.gov		Robert.Mynhier@tn.gov		Taffe.Bishop@tn.gov		Jill.Lewis@tn.gov	
Districts: Alamo City Bells City Benton County Bradford SSD Carroll County Crockett County Dyer County Dyersburg City Gibson County SSD Henry County Hollow Rock-Bruceton SSD Humboldt SSD Huntingdon SSD Lake County McKenzie SSD Milan SSD Obion County Paris SSD South Carroll SSD Trenton SSD Union City Weakley County West Carroll SSD	Districts: Achievement Schools Arlington SSD Bartlett SSD Chester County Collierville SSD Fayette County Germantown SSD Hardeman County Haywood County Henderson County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County WTSD	Districts: Cheatham County Charter Schools Commission Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro-Nashville Montgomery County Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN School for Blind Williamson County Wilson County *Jackson-Madison County	Districts: Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Jackson County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County	Districts: Bedford County Coffee County Fayetteville City Franklin County Giles County Hickman County Lawrence County Lewis County Lincoln County Manchester City Marshall County Maury County Moore County Perry County Tullahoma City Wayne County *Decatur County *Hardin County	Districts: Athens City Bradley County Cleveland City Dayton City Etowah City Grundy County Hamilton County Marion County McMinn County Meigs County Polk County Rhea County Richard City Sequatchie County *Lenoir City *Loudon County *Monroe County *Sweetwater City	Districts: Alcoa City Anderson County Blount County Campbell County Claiborne County Clinton City Jefferson County Knox County Maryville City Morgan County Oak Ridge Oneida SSD Roane County Scott County Sevier County TSDK Union County	Districts: Bristol City Carter County Cocke County Elizabethton City Greene County Greeneville City Hamblen County Hancock County Hawkins County Johnson City Johnson County Kingsport City Newport City Rogersville City Sullivan County Unicoi County Washington County *Grainger County
*Districts that are assigned to a finance consultant in a different CORE region.							

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Resources

- **Tennessee Department of Education** [Education \(tn.gov\)](https://www.tn.gov)
- **Tennessee State Board of Education** [Rules, Policies and Guidance \(tn.gov\)](https://www.tn.gov)
- **ePlan TDOE Resources** <https://eplan.tn.gov/>
- **Electronic Code of Federal Regulations** [eCFR :: Home](https://www.ecfr.gov/)
- **Tennessee Code Annotated** [Tennessee Code Unannotated – Free Public Access | Main Page \(lexis.com\)](https://www.legisinfo.com/tn/codetitles/tc/annotated/)
- **Tennessee Comptroller of the Treasury** [Manuals \(tn.gov\)](https://www.tn.gov)
- **Tennessee Consolidated Retirement System** <https://treasury.tn.gov/Retirement/Information-and-Resources/TCRS-Overview-and-Self-Service>
- **Tennessee General Assembly** [Legislation - TN General Assembly](https://www.tn.gov)
- **County Technical Assistance Service (CTAS) Record Retention** <https://www.ctas.tennessee.edu/eli/departments-education-records>

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:

comptroller.tn.gov/hotline



Thank You!