

# Grand Division Finance Technical Assistance

## Regional Finance Consultants

*Office of Operations | Division of Local Finance*







**BEST** FOR  
**ALL**

We will set all students on a path to success.

## ACADEMICS

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

## STUDENT READINESS

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

## EDUCATORS

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**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**

# Welcome and Introductions





| Time        | Topics   | Presenter   |
|-------------|--|---|
| 8:30-9:00   | Sign In  |   |
| 9:00-9:15   | Welcome, Introductions, Meeting Norms, Ice Breaker | Holly Kellar, Director of Local Finance                 |
| 9:15-9:45   | Parental Leave                                     | Jasmine Taylor, Regional Finance Consultant             |
| 9:45-10:15  | Budget   | Rob Mynhier, Regional Finance Consultant                |
| 10:15-10:30 | Break  |   |
| 10:30-11:00 | Reimbursement Requests                             | Brian Trisdale, Regional Finance Consultant             |
| 11:00-11:30 | ePlan Process Updates/TDOE Resources               | Rob Mynhier/Brian Trisdale, Regional Finance Consultant |
| 11:30-12:00 | Collaborate  | LEAs, Local Finance Comptroller of the Treasury         |





# Parental Leave

# Parental Leave Reimbursement Quarterly Open and Close Dates

| Quarter | Open Date | Close Date | Reporting Window              |
|---------|-----------|------------|-------------------------------|
| 1       | 11/6/23   | 1/12/24    | May 11, 2023 - Sept. 30, 2023 |
| 2       | 2/15/24   | 3/15/24    | Oct. 1, 2023 - Dec. 31, 2023  |
| 3       | 4/15/24   | 5/15/24    | Jan. 1, 2024 - March 31, 2024 |
| 4       | 6/17/24   | 8/2/24     | April 1, 2024 - June 30, 2024 |

# Parental Leave Checklist

## Checklist Description [\(Collapse All\)](#) [Expand All](#)



### 1. Cover Page

Not Reviewed ▼

1.01 Number of Individuals with Requested Leave matches number of eligible employees listed on Expanded Leave Details page.



### 2. Parental Leave Checklist

Not Reviewed ▼

2.01 A birth certificate or adoption decree has been uploaded in alphabetical order by the employees' last name.

2.02 Current and eligible license(s), required by law and shown to be issued at least 12 months prior to the qualifying event, has been uploaded for each employee and in alphabetical order by employees' last name.

2.03 A payroll earnings report has been uploaded for each employee and in alphabetical order by the employees' last name. The payroll earnings report includes gross pay, associated amount of employer's share of benefits, and payroll accounts charged.

2.04 Supplemental calculations are provided that explain the payroll amounts requested for each employee.

2.05 The employees' legal name is on each document pertaining to them.

2.06 Each field in the Leave Details section has been completed.

2.07 At the time of the qualifying event, the employee has been employed by an LEA full-time for 12 consecutive months, according to the information entered in the Employment History field in the Leave Details section.

2.08 The hire date indicated for a first-year teacher (or a teacher who was not employed in the prior school year) is the first contracted workday and not the date the contract was signed.

2.09 The date of qualifying event listed on the birth certificate or adoption decree matches the Date of Qualifying Event entered in the Leave Details section of the Expanded Leave Details page.

2.10 The Begin Date of Paid Parental Leave is on or after May 11, 2023, and is within 12 months of the Date of Qualifying Event.

2.11 The End Date of Paid Parental leave is within 12 months of the qualifying event.

2.12 The total amount of each employee's gross earnings and employer's share of benefits shown on the Payroll Earnings Report is equal to or more than the Total Amount of Reimbursement Requested This Quarter for each employee.

2.13 The Total Number of Parental Leave Days Requested This Quarter does not exceed 30 days.

2.14 The cumulative number of parental leave days requested for all quarters of the eligible 12-month period does not exceed 30 days.



# Parental Leave Submission Reminders

- At the time of the qualifying event, the employee must have been employed by an LEA full-time for 12 consecutive months in a position that, by law or rule, requires a valid license for that position.
- The leave start date cannot be prior to 12 consecutive months of employment and licensure date.
- If the 12 months of continuous employment, in part, includes qualified employment with a different LEA, this must be verified by the current LEA and noted in the employment history field.
- The leave end date must be within 12 months of the qualifying event.

# Parental Leave Submission Reminders

- The employer's reimbursable Social Security and Medicare taxes must be calculated towards the taxable amount, excluding all pretax deductions.
- The reimbursable amounts requested must be clearly documented in the payroll documentation, with calculations indicated if necessary.
- The payroll documentation provided must match the period during which leave was taken.
- The date of the qualifying event must match the date indicated on the birth certificate or adoption decree.

# Eligible or Ineligible?

Example 1 of 5:

A certified teacher was employed on January 3, 2022, as an interim teacher (or full-time substitute teacher) and worked full-time the entire Spring semester to cover for two teachers on maternity leave. The teacher was subsequently hired into a regular full-time teaching position in August 2022. That same teacher had a baby in May 2023.

## **Ineligible:**

The licensed teacher was not considered employed in a full-time position until her August 2022 employment and would not have been employed for 12 consecutive months prior the qualifying event in May of 2023.

# Eligible or Ineligible?

Example 2 of 5:

A licensed practical nurse (LPN) was employed full-time in an LEA beginning August 1, 2022. The LPN had a baby June 1, 2023, and returned to work in the same position on July 26, 2023.

**Ineligible:**

The LPN must have been employed for 12 consecutive months prior to the qualifying event. To be eligible, the qualifying event must have been on or after August 1, 2023.



# Eligible or Ineligible?

Example 3 of 5:

A certified teacher was employed with a public school district in Kentucky beginning January 1, 2023, until beginning employment with a Tennessee local education agency (LEA) on August 1, 2023. The teacher had a baby on January 14, 2024.

## **Ineligible:**

Out of state employment (or in-state charter school employment) does not satisfy the requirement of being employed by an LEA and would not contribute toward the required 12 consecutive months of employment with an LEA.

# Eligible or Ineligible?

Example 4 of 5:

An LEA signed a contract to hire a first-year, full-time, certified teacher on July 1, 2022. The teacher's first paid workday was August 1, 2022. The teacher had a baby July 15, 2023.

## **Ineligible:**

For purposes of parental leave, the employment start date is recognized as the first paid workday, not the day the contract was signed.

# Eligible or Ineligible?

Example 5 of 5:

Bearing in mind Chapter 399 of the Public Acts of 2023 (the Parental Leave Act) was signed into law on May 11, 2023, a certified teacher was hired by the LEA in 2018 and has remained full-time. The teacher had a baby on August 18, 2022.

## **Eligible:**

If the employee took leave between May 11, 2023, and August 17, 2023, they would be eligible for parental leave taken during this period. In this instance, they would not qualify for parental leave taken on or after August 18, 2023.

# General Purpose School Budget



# Maintenance of Effort & 3% Fund Balance Tests

## Sections

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



History Log

[History Log](#)

[Create Comment](#)



Allocations

[Allocations](#)



141 - General Purpose

[Revenue](#)

[Budget](#)

[Budget Overview](#)

[3% Fund Balance Test](#)



[Maintenance of Effort Test](#)



[Related Documents](#)

[Exportable Revenue Report](#)



142 - Federal Funds

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

# Maintenance of Effort

- Maintenance of effort laws ensure that local funds budgeted for schools do not decrease, even as state funding for schools increases.
- **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.

# 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, then such funds shall be excluded from the MOE funding requirement.
    - Before 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 to an LEA for three years after a city and county system have consolidated into one.
- (T.C.A. § 49-3-314)

# Local Contribution Requirements

- Local contribution is the portion of TISA that the local funding body must contribute, at a minimum, to the LEA.
- 30% of the total statewide allocations generated under TISA for both the base funding amount and weighted components is multiplied by a county's fiscal capacity to determine the county's local contribution for each component.
- The required local contributions for the base funding amount and weights are then summed to determine the total local contribution for each LEA.
- The local contribution requirement is different from the maintenance of effort requirement. When funding bodies contribute more local funds than the required local contribution, this increased amount becomes the required maintenance of effort funding.



# 3% Fund Balance


- Districts can budget fund balance amounts in excess of 3% of budgeted annual operating expenses.
- When budgeting fund balance, test must be met for budget approval.
- Prior year State Funds FER must be final approved prior to the current year's budget submission when budgeting fund balance.

# 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   | x 3 %                   | <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

# Definition of Funding

- Current Year Funds
  - Funds based on the current year allocation
- Carryover Funds
  - Unspent funds from the previous year added to the current year funds
- Excessive Carryover Funds
  - Carryover funds that do not meet the required carryover percentage
  - Reviewed in Level 2 and Level 3 monitoring
- Expiring Funds
  - Carryover funds that, if not obligated by the obligation deadline, may revert to the state at the conclusion of the liquidation period



# Federal Grant Timeline

- Year 1 – Current Funds
  - July 1 – September 30 of following year
  - 15 months to budget and make expenditures
- Year 2 – Carryover Funds (Tydings Amendment)
  - Unexpended prior year funds
  - Additional 12 months to budget and make expenditures
  - October 1 – September 30
- 90-Day Liquidation Period
  - October 1 – December 30
  - For previously obligated funds
  - Can no longer obligate
- The availability period for discretionary grants may be adjusted at the state's discretion.

# Reimbursement Requests

- Current Year and Allowable Carryover Funds
  - Request as normal.
  - Request date should reflect the date of expenditures.
- Excessive and Expiring Funds: July 1 – September 30
  - Request as normal during this 3-month obligation period.
  - Request date should reflect the date of expenditures.
- Excessive and Expiring Funds: October 1 – December 30
  - Requests are handled differently.
  - Request date should be September 30 for expenditures obligated on or before September 30.
  - Expiring funds and current year funds cannot be requested at the same time. Separate requests are required for each.

# Managing Excessive/Expiring Funds

- ePlan Tools for Managing Grant Funds
  - District Summary Report
    - ePlan Homepage > Reports > District Summary Report
    - A list of every grant the LEA is awarded
    - Details the award year, funding type, obligation date, amount remaining, and days remaining until final obligation
  - Project Summary
    - ePlan Homepage > Project Summary
    - Details a grant in a particular fiscal year
    - Shows the budget, the funding sources and associated amounts, and any fiscal transactions (reimbursements) hitting those funding sources

# Documentation

- Not all grants require documentation to be uploaded.
- Not all requests that require documentation are monitored.
- Documentation should support the request to the penny.
- Payroll reports, purchase orders, invoices, check stubs, and any other documents to support expenditures.
  - Capital expenditures require a contract, payment applications or invoices, and certified payrolls, as applicable.
  - A Statement of Expenditures is not sufficient documentation.
- Improper documentation can lead to delays.

# Common Errors

- Budget revisions are not fully approved
- Attempting to request more than the 10% allowance of a budgeted line
- Wrong “fiscal information as of date” for expiring funds
- Documentation does not match the requested amount
- Funds requested for unapproved expenditures
  - Example: Requesting funds for 5 FTE positions but only 3 FTE positions were approved in the budget
- Funds requested from the wrong budget line

# ePlan Process Updates



# Title I, Part A Supplement not Supplant

- New Process for FY25
- ePlan>Data and Information>Title I, Part A SNS
- Supplement Not Supplant methodology exemptions:
  - One School
  - Only Title I schools; or
  - A grade span that contains only:
    - a single school, non-Title I schools, or Title I schools
- Opens by April 15, 2024
- Due by May 1, 2024
- Must be approved by July 1, 2024

# Is the LEA Required to Complete a SNS Methodology?

Example 1 of 2:

- An LEA has:

- Four elementary schools
- Two middle schools
- One high school

The elementary schools are all served with Title I funds. The middle schools and the high school are not served with Title I funds.

- No. A grade span that contains only: a single school, non-Title I schools, or Title I schools is exempt from the requirement.

# Is the LEA Required to Complete a SNS Methodology?

Example 2 of 2:

- An LEA has:

- Three K-5 schools
- Two K-8 schools
- One 6-8 school
- Two 9-12 schools

All the K-5 schools are served with Title I funds, one of the K-8 schools is served with Title I funds, and one of the 9-12 schools is served with Title I funds.

- Yes. The K-8 and 9-12 grade spans each have two schools, one of which is served with Title I funds and one which is not.

# Indirect Cost

- The process for collecting indirect cost data and certifying the rate has moved to ePlan.
- For FY25, the LEA Fiscal Representative will enter the initial required data into the **Indirect Cost Data Collection** tool in the Data and Information section in ePlan.
- The department will calculate the rate and upload the calculation file into the **Indirect Cost** tool in the Data and Information section in ePlan, where the director of schools will certify.

# Excess Costs

- 34 CFR § 300.202(a)(2)
  - IDEA Part B funds can only be spent on excess costs after providing a minimum average amount for education of students with disabilities.
  - Excess costs are the amounts in excess of the average annual student expenditure for elementary and secondary students in an LEA.
- For FY24, the process of calculating the minimum for elementary and secondary excess cost will be moving to ePlan in the Data and Information section.
- For FY24, LEAs will receive an excess cost estimate in early March. Beginning with FY25, this estimate will be available in January.
- The final excess cost calculation for LEAs will be in ePlan in late Spring. This must be certified by the director of schools.

# Grant Award Notifications (GANs)

- Grant Award Notifications (GANs) ePlan locations
  - For FY24, the GAN is in the bottom section of the Consolidated Funding Application (CFA).
  - For FY24, GANs will be shared for both federal and state grants via a Data and Information tool that is coming soon.
  - For FY23 and FY24, the Project Summary section in ePlan has GAN information, as available for selected grants.
  - For FY23, GANs are in Data and Information>Grant Award Notifications.



# Equipment Inventory Update

- Beginning with all equipment purchased in FY24, the Federal Award Identification Number (FAIN) is required on the inventory list for each item.
- The current year FAIN shall be assigned to equipment purchased with grants that include carryover funds.
- Beginning in FY25, this requirement, 2 CFR § 200.313(d)(1), will be monitored for compliance.
- The FAIN is located on the Grant Award Notification (GAN).

# TDOE Resources

# ePlan Home Page

- Important Announcements
- Dates to Remember
- SSO Account Set-up and Password Assistance
- Links to Office Hours

## Department of Education

### ePlan Home

#### Announcements

##### New Process for Collecting and Certifying Indirect Cost (2/12/2024)

The process for collecting indirect cost data and certifying the rate has changed. For FY25, the initial required data will be entered by the LEA Fiscal Representative into the Indirect Cost Data Collection tool in ePlan. The rate will then be calculated by the department and shared with the LEA in the Indirect Cost tool in ePlan. The director of schools will certify the rates using this tool in ePlan.

The Indirect Cost Data Collection tool will be open in ePlan **February 12, 2024**, through **March 11, 2024**.

Please see the [Technical Assistance Guide](#) or contact your [regional finance consultant](#) with any questions.

##### TDOE-DCS Foster Care Office Hours Canceled for Feb. 14 (2/7/2024)

TDOE-DCS Foster Care Office Hours will be canceled on **Wednesday, Feb. 14**. Please reach out to [Jackie.Jacobson@tn.gov](mailto:Jackie.Jacobson@tn.gov) with questions or concerns.

##### Education Stabilization Fund: ESSERF Data Collection Webinar (2/6/2024)

**Contact:** [Relief Coordinators](#)

LEAs that received Coronavirus Aid, Relief, and Economic Security Act (CARES Act; ESSER 1.0), Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA; ESSER 2.0), and American Rescue Plan (ARP ESSER; ESSER 3.0) funds must complete the annual federal and state data reporting requirements.

The ESSERF Data Collection instrument will open in ePlan on **Wednesday, Feb. 14, 2024**. The Relief team will conduct a webinar on **Feb. 14 at 9 a.m. CT**. Please use [this link](#) to join.

The ESSERF Data Collection Instrument is due in ePlan on **May 3**. The Relief team will conduct office hours every **Wednesday** during the data collection

#### Reminders

##### Welcome to ePlan (12/1/2022)

ePlan is Tennessee's online platform that allows schools and districts the ability to access district and school plans, funding applications, and monitoring instruments.

ePlan user access forms can be found in the User Access folder on the TDOE Resources page or select one of the following forms:

- [LEA \(Public Districts, State Special Schools, and State Agencies\)](#)
- [Charter Schools](#)
- [Community Based Organizations](#)
- [Non-Public Schools](#)
- [Non-Public Accrediting Agency](#)
- [User Access Administrators](#)

Click here to access the [ePlan User Manual](#).

##### Dates to Remember (9/20/2022)

*\* Dates are subject to change.*

**Feb. 9:** Portfolio Teacher Roster Verification Forms Submission Deadline

**Feb. 14:** ESSERF Data Collection opens in ePlan and webinar held

**Feb. 15:** Level 1 Monitoring Instrument due in ePlan

**Feb. 15:** 2024-25 Special Course(s) Application Deadline

**Feb. 16:** FY25 Non-Public School Survey due in ePlan

**Feb. 16:** National School Lunch Program Equipment Assistance Grant Application Deadline

**Feb. 16:** Fine Arts and World Language Standards Review Applications Deadline

**Feb. 29:** 2024 District EPSO Survey Submission Deadline

**March 1:** 2023-24 Physical Activity Compliance Reporting Due in ePlan

**March 4:** 2023-24 High School Diplomas Order Deadline

# Fiscal-District Technical Assistance

- Federal Subfunds, Revenue Codes, and ALNs
- State Revenue Code Listing
- TISA Calculator
- Year-End Close One Pagers
- Standardized System of Accounting and Reporting 2023
- TN Comptroller of the Treasury Chart of Accounts



**Fiscal - District Technical Assistance**

- + 2023 Annual Fiscal Workshop
- + Cross-Cutting Fiscal Materials
- + Templates for Uploading into ePlan
- + Year-end Close One Pagers
- Internal School Funds Manual
- Standardized System of Accounting and Reporting 2023 (pdf)
- TN Comptroller of the Treasury: Chart of Accounts
- Federal Subfunds, Revenue Codes, and ALNs-1.25.24
- State Revenue Code Listing 1.24.24
- Accounting for Education Technology Expenditures
- Final Expenditure Report (FER) Instructions
- FY23 Funding Application FER Due Dates
- Local Finance Office Hours Link
- Parental Leave-2023 TASBO Presentation
- Paid Parental Leave: Expanded Leave Details- 1.17.24
- Parental Leave Accounting Guidelines
- Per Pupil Expenditure Reporting\_FAQ FY20
- Prior Period Expense Entries - Journal Entries
- Release of Funds Form
- FY24 Daily Rates for Residential and Day Treatment Facilities
- FY23 Daily Rates for Residential and Day Treatment Facilities
- Resolution to Transfer to Federal Projects - Template
- Returning Funds to the State
- State Minimum Salary Schedule FY2022-23
- State Minimum Salary Schedule FY2023-24
- Summer Learning Camp 2023 Economically Disadvantaged Percentages
- TISA Calculator
- TN Compass December 1 Report

# ESSA Information, Guidance, PPTs, & Webinars


## ESSA Information, Guidance, PPTs, & Webinars


- + Student Enrollment Rights
- + ESEA/ESSA Waivers
- + ESSA Professional Development
- + Evidence for ESSA
- + ESSA Program Overviews
- + ESEA Forms
- + ESSA General Guidance Documents
- + Title I, Part A: Improving Basic Programs Operated by LEAs
- + Title I, Part C: Migrant Education Programs
- + Title II, Part A: Improving Teacher Quality
- + Title III, Part A: English Language Acquisition
- + Title III: Immigrant
- + Title IV, Part A (SSAE)
- + Stronger Connections Grant Program
- + Title V: Rural Education Achievement Programs
- + Title IX, Part A Education for Homeless Children & Youth
- + Parent and Family Engagement Resources
- + Supplement not Supplant (SNS)
- + [FPO Office Hours Schedule 2023-08-14](#)


- ESEA/ESSA Waivers
- ESSA Professional Development
- Supplement not Supplant (SNS)
- FPO Office Hours Schedule


# IDEA Information, Guidance, PPTs, & Webinars


## IDEA Information, Guidance, PPTs, & Webinars


 AALN: K-8 and Preschool


 Annual Performance Report (APR) Local Determinations


 FY 2023 IDEA High Cost


 FY 2022 IDEA High Cost

 IDEA Guidance and Information


 IDEA Partnership for Systemic Change Grants Guidance and Monitoring: K-12 and Preschool

 IDEA Unduplicated Count of SPED Students

 New IDEA Directors Curriculum

 Significant Disproportionality

 [Equipment and Inventory \(Disposition Guidelines\)](#)

 [Placeholder\\_IDEA Equipment Inventory Disposition Template](#)

- New IDEA Directors Curriculum
- IDEA High Cost
- IDEA Unduplicated Count of SPED Students



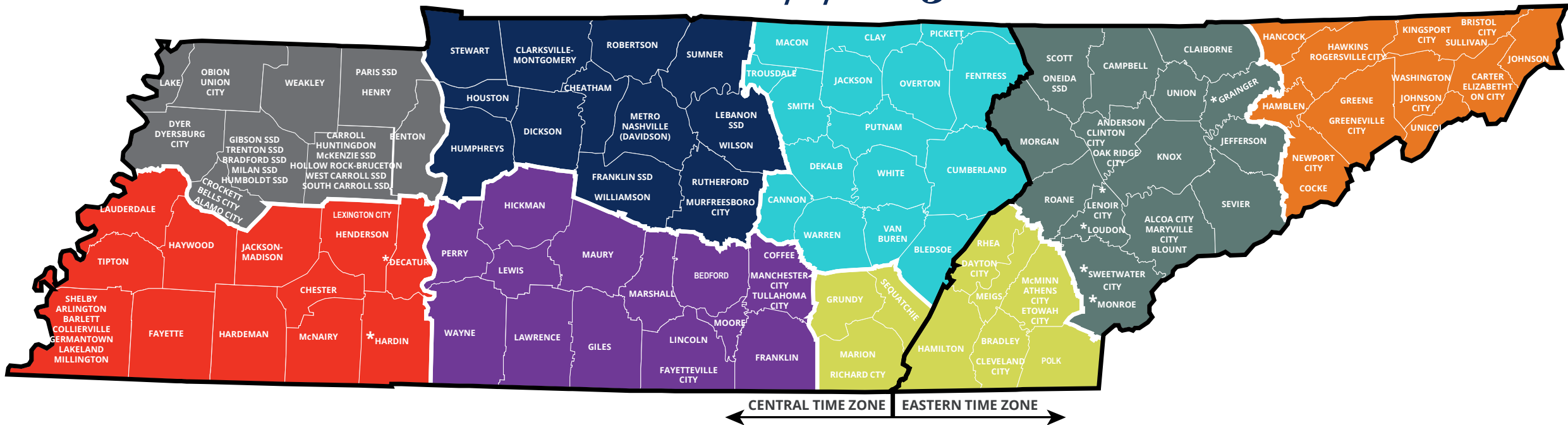
# Relief Funding Guidance

- 6. Relief Funding
  - Relief Funding Summary
    - ESSER 3.0
    - ESSER 2.0
    - ESSER 1.0
    - [Total CARES, CRRSA, And ARP Relief Funding 2021-03-24](#)
  - CARES Act/ESSER Fund 1.0
  - CRRSA Act/ESSER Fund 2.0
  - ARPA Act/ESSER Fund 3.0
  - ARP ESSER Maintenance of Equity (MOEquity)
  - Education Stabilization Fund - ESSERF Data Collection
  - Emergency Assistance for Non-Public Schools (EANS) Program/GEER Fund
  - ESSER Professional Development 2021-12-03
  - Fiscal Pre-Monitoring Supports Grant

- ESSER 3.0 Close-out
- ESSER Professional Development
- Fiscal Pre-Monitoring Supports Grant

# Regional Finance Consultant District Map

As of 11/1/2023



| Northwest  | Southwest  | Mid Cumberland   | Upper Cumberland   | South Central  | Southeast  | East TN  | First TN   |
|--|--|--|--|--|--|--|--|
| Joshua Dehnz   | Meribeth Carpenter   | Rob Mynhier  | Brian Trisdale   | Jasmine Taylor   | Taffe Bishop   | Shelby Ownbey  | Jill Lewis   |
| <a href="mailto:Joshua.Dehnz@tn.gov">Joshua.Dehnz@tn.gov</a> | <a href="mailto:Meribeth.B.Carpenter@tn.gov">Meribeth.B.Carpenter@tn.gov</a> | <a href="mailto:Robert.Mynhier@tn.gov">Robert.Mynhier@tn.gov</a> | <a href="mailto:Brian.Trisdale@tn.gov">Brian.Trisdale@tn.gov</a> | <a href="mailto:Jasmine.Taylor@tn.gov">Jasmine.Taylor@tn.gov</a> | <a href="mailto:Taffe.Bishop@tn.gov">Taffe.Bishop@tn.gov</a> | <a href="mailto:Shelby.Ownbey@tn.gov">Shelby.Ownbey@tn.gov</a> | <a href="mailto:Jill.Lewis@tn.gov">Jill.Lewis@tn.gov</a> |

\*Districts that are assigned to a finance consultant in a different CORE region.

# Regional Finance Consultant District Assignment

As of 11/1/2023

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

# Finance Division Contacts

## Chief Financial Officer

[Maryanne.Durski@tn.gov](mailto:Maryanne.Durski@tn.gov)

## Director of Local Finance

[Holly.Kellar@tn.gov](mailto:Holly.Kellar@tn.gov)

## Director of Local Disbursements

[Spencer.Yonce@tn.gov](mailto:Spencer.Yonce@tn.gov)

## LEA Data Support

[Karen.Justice@tn.gov](mailto:Karen.Justice@tn.gov)

## Regional Finance Consultants

[Robert.Mynhier@tn.gov](mailto:Robert.Mynhier@tn.gov)

[Jill.Lewis@tn.gov](mailto:Jill.Lewis@tn.gov)

[Taffe.Bishop@tn.gov](mailto:Taffe.Bishop@tn.gov)

[Joshua.Dehnz@tn.gov](mailto:Joshua.Dehnz@tn.gov)

[Jasmine.Taylor@tn.gov](mailto:Jasmine.Taylor@tn.gov)

[Meribeth.B.Carpenter@tn.gov](mailto:Meribeth.B.Carpenter@tn.gov)

[Brian.Trisdale@tn.gov](mailto:Brian.Trisdale@tn.gov)

[Shelby.Ownbey@tn.gov](mailto:Shelby.Ownbey@tn.gov)

(615) 238-1008

(629) 259-1645

(423) 677-1405

(423) 358-9630

(615) 968-4681

(629) 259-0693

(629) 278-9733

(629) 215-0412

# Resources

- **Tennessee Department of Education** [Education \(tn.gov\)](https://education.tn.gov/)
- **Tennessee State Board of Education** [Rules, Policies and Guidance \(tn.gov\)](https://rules.tn.gov/)
- **ePlan TDOE Resources** <https://eplan.tn.gov/>
- **Tennessee Comptroller of the Treasury** [Comptroller of the Treasury - Comptroller.TN.gov](https://comptroller.tn.gov/); [Manuals \(tn.gov\)](https://manuals.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://legis.tn.gov/)
- **County Technical Assistance Service (CTAS) Record Retention** <https://www.ctas.tennessee.edu/eli/departments-education-records>
- **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.legis.tn.gov/code-annotated)

# 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](http://comptroller.tn.gov/hotline)**





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