



# Regional Finance Technical Assistance

**Regional Finance Consultants**

*Office of Operations | Division of Local Finance*





## Topics

Special Education Maintenance of Effort (MOE)

State Special Education Expenditure Report (SSEER)

Standardized System of Accounting and Reporting Updates



# Special Education Maintenance of Effort



# LEA Maintenance of Effort (MOE)

- LEA MOE is required to ensure that LEAs do not replace state and local funding with federal funds.
- In general, funds appropriated under IDEA Part B may only be utilized to cover *excess costs* of providing special education and related services to students with disabilities.
- LEA MOE is based on the fiscal year, July 1 – June 30.
- LEA MOE reporting is submitted within the Consolidated Funding Application (CFA) in ePlan by October 1.
- Two MOE standards must be met: eligibility and compliance.



# LEA Maintenance of Effort (MOE)

- **Eligibility Standard** [34 CFR § 300.203\(a\)](#): To establish the LEA's eligibility for an award in a fiscal year, the SEA must determine that the LEA budgets, for the education of children with disabilities, at least the same amount as the LEA spent for that purpose from the same source(s) for the most recent fiscal year.
- **Compliance Standard** [34 CFR § 300.203\(b\)](#): Except as provided in [34 CFR §§ 300.204-205](#), the LEA must not reduce the level of expenditures for the education of children with disabilities made by the LEA below the level of those expenditures from the same source for the preceding fiscal year.





# LEA Maintenance of Effort (MOE)

- Four methods for determining eligibility and compliance.
- Calculate using:
  - Local funds only;
  - The combination of State and local funds;
  - Local funds only on a per capita basis; or
  - The combination of State and local funds on a per capita basis.



# Exceptions to Maintenance of Effort



# Exceptions to MOE

- Applied exceptions reduce the amount an LEA must budget or expend to meet MOE.
- An LEA may take multiple exceptions in one year, if each exception applies in that year.
- An LEA may apply these exceptions to any of the four methods used in determining eligibility and compliance.
- Allowable exceptions to MOE are found in [34 CFR § 300.204](#).
- For help in determining allowable exceptions for your LEA, contact your FPO Divisional Coordinator, [FPO Divisional Coordinator Map](#).





# Allowable Exceptions to MOE

- The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel
- A decrease in the enrollment of children with disabilities
- The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - Left the jurisdiction of the agency
  - Reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
  - No longer needs the program of special education





# Allowable Exceptions to MOE (cont.)

- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- The assumption of cost by the high-cost fund operated by the SEA under [34 CFR § 300.704\(c\)](#).





# Example MOE Exception: (a) Voluntary Departure

- A veteran special education teacher retired and is replaced by a less-experienced special education teacher.
- The LEA expended \$90,000 in salary and benefits on the veteran teacher last school year and will expend \$60,000 on the new hire in the current school year.
- The LEA can reduce its MOE by \$30,000 ( $\$90,000 - \$60,000$ ) in the current school year.



# Example MOE Exception: (b) Decrease in Student Enrollment

MOE Exception: Decrease in Student Enrollment	Calculation
Current fiscal year enrollment of children w/disabilities	550
Prior fiscal year enrollment of children w/disabilities	580
Change in enrollment of children w/disabilities	$(550 - 580) = -30$
State and local total: Prior fiscal year expenditures	\$8,704,693
State and local total: Prior fiscal year per student	$(\$8,704,693 / 580) = \$15,008$
Allowed state and local total exception	$(\$15,008 \times 30) = \$450,243$





# Example MOE Exception: Termination of Obligation (c-1)

- An LEA sends a child with a disability to a private residential facility. The cost of this program is \$80,000.
  - Student no longer needs program as he graduated with a regular diploma.
- The LEA can reduce its MOE by \$80,000 in the current SFY.





# Example MOE Exception: Termination of Obligation (c-2)

- An LEA sent a child with a disability to an in-state residential facility. The cost of this program was \$80,000.
  - IEP team determines residential facility services are no longer needed and changes the child's placement.
  - Under the new placement, the LEA provides services to the child for \$30,000.
- The LEA can reduce its MOE by \$50,000 ( $\$80,000 - \$30,000$ ).





# Example MOE Exception: (d) Termination of Costly Expenditures for Long-term Purchases

- LEA expends funds for a two-year construction contract to retrofit and renovate a building for special education purposes.
  - The cost in Year 1 is \$70,000.
  - The cost in Year 2 is \$100,000.
  - The project is completed in Year 2.
- The LEA can reduce its MOE by \$100,000 in Year 3.





# Example MOE Exception: (e) Assumption of Cost by High-Cost Fund

- In Tennessee, when the cost of providing special education and related services to the student with a disability is **greater than 3 times the state's average per pupil expenditure**, the child is considered high-need.
- In determining whether a child with a disability is a high need child, *only* those costs identified in that child's IEP are considered.
- Example: The SEA, using the high-cost fund, reimbursed the LEA for \$50,000 of costs for high need child.
  - The high need child no longer attends the LEA.
  - The LEA can reduce its MOE by \$50,000.





# Failure to Meet MOE



# Failure to Meet MOE

- An LEA would not be eligible to receive an IDEA subgrant if it fails to meet special education MOE.
- If the department determines that an LEA is not eligible, then the LEA must be given reasonable notice and an opportunity for a hearing. [34 CFR § 300.221](#)
- Districts will be required to repay the amount by which the LEA failed to meet MOE. [34 CFR § 300.203\(d\)](#)
  - Payment to State
  - Reclassification of expenditures
- Payback must be made from non-Federal funds or federal funds for which accountability to federal government is not required. (GEPA 20 U.S.C. 1234a(a)(1) and (a)(2) and 1234(a)(1))



# MOE Test in ePlan

# MOE Test in ePlan

- Go to the menu on the left side of the ePlan home page.
- Select Funding>Funding Applications.
- Select the appropriate year.
- Choose the Consolidated application.
- Scroll down to the section titled "IDEA, Part B"
- Click "Non-Supplanting/Maintenance of Effort"



IDEA, Part B	
<a href="#">Actual Revenue</a>	
<a href="#">Final Expenditures</a>	
<a href="#">Balance Sheet</a>	
<a href="#">FER Summary Report 1</a>	
<a href="#">FER Summary Report 2</a>	
<a href="#">FER Related Documents</a>	
<a href="#">Budget</a>	
<a href="#">Budget Overview</a>	
<a href="#">Equipment Purchases Requiring Prior Approval</a>	
<a href="#">Permissive Use Of Funds</a>	
<a href="#">A. Adjustment to Local Effort</a>	
<a href="#">B. Schoolwide Program</a>	
<a href="#">C. Coordinated Early Intervening Services - Voluntary</a>	
<a href="#">Comprehensive Coordinated Early Intervening Services - Mandatory</a>	
<a href="#">Non-Supplanting/Maintenance of Effort</a>	
<a href="#">Related Documents</a>	



# Non-Supplanting/Maintenance of Effort



**Expenditures**

\* In order to meet maintenance of effort, the LEA is using:

State/Local Funds

Local Funds Only

Row		A	B	C	D
		2020-21	2021-22	* 2022-23 Actual	2023-24
1	Actual amount expended for students with disabilities (SWD) served (State Special Education Expenditure Report)	\$16,532,215.66	\$17,179,969.58	* \$ 18,137,554.29	
2	Total unduplicated count of disabled students served by the school system (End of Year Report)	2797	2835	* 2,987	
3	Per pupil expenditures (Row 1 divided by Row 2)	\$ 5,910.70	\$ 6,059.95	\$ 6,072.16	
4	System's total enrollment (All Students)			* 20,296.00	
5	Percentage of Special Education Students (Row 2 divided by Row 4)			14.72 %	
6	Projected Expenditures (Total Expenditures General Purpose Funds)				* \$ 25,659,012.00

7. To be eligible for a Part B subgrant, the LEA must have budgeted for SWDs at least the same amount of funds as was actually spent on SWDs during the most recent fiscal year for which information is available. Therefore, if the amount in Row 6 Column D is less than the amount in Row 1 Column B, please provide an explanation as to how the eligibility standard can be met.

The questions below are not to be completed until after the SEER (Special Education Expenditure Report) is submitted into ePlan.

8. The LEA has met Maintenance of Effort requirements for the prior year based on the following. Check all that apply:

Total Expenditures

Per pupil expenditures

Other allowable exceptions

9. If selecting 'Other allowable exceptions', please select one or more items below (must upload appropriate documentation to ePlan)

a. Voluntary departure, or departure for just cause, of special education or related services personnel

b. Decrease in enrollment of children with disabilities



# State Special Education Expenditure Report (SSEER)



# State Special Education Expenditure Report (SSEER)

- SSEER Report: Compliance Test for MOE
  - LEAs must provide evidence of expenditures for instructional and related service needs of special education students from general purpose special education funds.
  - Includes expenditures from July 1 - June 30.
- Due October 1, 2024, in ePlan.



# SSEER Report

Description ( <a href="#">View Sections Only</a> <a href="#">View All Pages</a> )	
<u>Related Documents</u>	
<input type="checkbox"/>	<b>IDEA Requirements</b>
	<a href="#">IDEA Personnel Details - Systemwide Admin / Instruction &amp; Support</a>
	<a href="#">IDEA Personnel Details – School-level (6-21) – Teachers &amp; Ed Assistants</a>
	<a href="#">IDEA Personnel Details – School-level (6-21) – Other Positions (Nurses, Psychologists, etc.)</a>
	<a href="#">IDEA Personnel Details – School-level (3-5) – Teachers &amp; Ed Assistants</a>
	<a href="#">IDEA Personnel Details – School-level (3-5) – Other Positions (Nurses, Psychologists, etc.)</a>
	<a href="#">IDEA Private School Details</a>
	<a href="#">General Purpose Special Education Budget</a>
	<a href="#">Special Transportation</a>
	<a href="#">State Special Education Expenditure Report</a>
	<a href="#">IDEA Shared Related Documents</a>





# SSEER Report

Type	Document Template	Document/Link
(CFA IDEA) State Special Education Expenditure Report (required after July 1st) [Upload up to 1 document(s)]	<a href="#">SSEER State Special Education Expenditure Report Template</a>	
(CFA IDEA) Maintenance of Effort Exception	N/A	
(CFA) Additional Supporting Documents	N/A	

## STATE SPECIAL EDUCATION EXPENDITURE REPORT - Fiscal Year 2024 (July 1, 2023 - June 30, 2024)

This report provides financial expenditures for the instructional and related service needs of special education students from general purpose special education funds.

NOTE: If the school system did not meet maintenance of effort requirements by actual amounts spent (per pupil or total), but is able to document compliance through exceptions allowable by law, documentation may be uploaded as a separate submittal to provide evidence of such compliance in ePlan. Upload documentation in the FY24 Consolidated Funding Application under Maintenance of Effort Exception.

### SSEER Budget Summary - Actual Expenditures for 2023-24

<b>Reporting Includes</b>		<input type="radio"/> State and Local Funds <input type="radio"/> Local Funds Only
Account Series	Expenditures	Summary of Actual Expenditures
71150	Alternative Instruction Program	\$ <input type="text"/>
71200	Special Education Instruction	\$ <input type="text"/>
72120	Health Services	\$ <input type="text"/>
72130	Other Student Support	\$ <input type="text"/>
72215	Alternative Instruction Program (Support)	\$ <input type="text"/>
72220	Special Education Program Staff	\$ <input type="text"/>
72410	Office of Principal	\$ <input type="text"/>
72710	Transportation	\$ <input type="text"/>
<b>TOTAL EXPENDITURES FOR SPECIAL EDUCATION:</b>		\$ <input type="text" value="0.00"/>



# SSEER Report

LEA:	LEA Name	LEA ID
<b>STATE SPECIAL EDUCATION EXPENDITURE REPORT (SSEER)</b> Fiscal Year 2024 (July 1, 2023 – June 30, 2024) Actual Expenditures for 2023-2024 Education for Children with Disabilities		
<p>This report provide financial expenditures for the instructional and related service needs of special educations students from general purpose special education funds.</p>		
<b>Report Includes:</b>		<b>Select one</b>
<p>NOTE: If the school system did not meet maintenance of effort requirements by actual amounts spent (per pupil or total), but is able to document compliance through exceptions allowable by law, documentation may be uploaded as a separate submittal to provide evidence of such compliance in ePlan. Upload documentation in the FY24 Consolidated Funding Application under IDEA Shared Related Documents as Additional Supporting Documents.</p>		
Account Series	Expenditures	General Purpose Fund
71150	Alternative Instruction Program	\$ -
71200	Special Education Program	\$ -
72120	Health Services	\$ -
72130	Other Student Support	\$ -
72215	Alternative Instruction Program (Support)	\$ -
72220	Special Education Program Staff	\$ -
72410	Office of the Principal	\$ -
<div style="display: flex; align-items: center;"> <span style="margin-right: 5px;">▶</span> <div style="border: 1px solid #ccc; padding: 2px;"> <a href="#" style="background-color: #e6f2ff; padding: 2px 5px;">GP Summary</a> </div> <div style="margin-left: 5px;"> <span style="border: 1px solid #ccc; padding: 2px 5px;">71150</span>              <span style="border: 1px solid #ccc; padding: 2px 5px;">71200</span>              <span style="border: 1px solid #ccc; padding: 2px 5px;">72120</span>              <span style="border: 1px solid #ccc; padding: 2px 5px;">72130</span>              <span style="border: 1px solid #ccc; padding: 2px 5px;">72215</span>              <span style="border: 1px solid #ccc; padding: 2px 5px;">72220</span>              <span style="border: 1px solid #ccc; padding: 2px 5px;">72410</span>              <span style="border: 1px solid #ccc; padding: 2px 5px;">72710</span> </div> </div>		





# SSEER Report

- Reporting should align with FY24 141 FER expenditures for the categories listed in the SSEER report.
  - 71200 includes all expenditures except gifted and functionally delayed.
  - **(NEW)** Include object code 595 TISA On-behalf Payments, as applicable.
  - Include psychological personnel costs for special education services.
  - Include special education transportation costs.
  - Ensure IDEA state special school transportation reimbursements are deducted on SSEER form.
  - SSEER template upload must match the SSEER Summary in ePlan.



# 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; and
  - Comparison of expenditures with budget amounts for each Federal award.
  - See [2 CFR § 200.302](#) for a complete listing of requirements.





# County Chart of Accounts

- 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
  - [County Chart of Accounts](#)
  - Updated annually, effective July 1
  - Revised mid-year, as determined appropriate

Tip: Use as a crosswalk with the [Standardized System of Accounting and Reporting Manual](#).



# Standardized System of Accounting and Reporting

- 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. § 49-3-316
  - [Standardized System of Accounting and Reporting Manual](#)
  - Updated annually, effective July 1
  - Consolidated list of all TDOE-approved accounts to be used for Final Expenditure Reporting
- Tip: When an account is not available in ePlan, check the Standardized System of Accounting and Reporting Manual to see if it is listed as an approved account.



# Request for New Accounts

- LEAs can request that accounts be added to the Standardized System of Accounting and Reporting Manual, which would then be added to the applicable ePlan funding application(s).
  - Email your requests to your regional finance consultant.
  - Requests reviewed and approved by the Director of Local Finance and/or Director of Federal Programs and Oversight.







# Available Resources

- [Federal Subfunds, Revenue Codes, and ALNs](#)
  - Updated and current list always posted in ePlan TDOE Resources> Fiscal-District Technical Assistance
  - Updated as needed throughout the year
- [State Revenue Code Listing](#)
  - Updated and current list always posted in ePlan TDOE Resources> Fiscal-District Technical Assistance
  - Updated as needed throughout the year
- Tip: Pull these resources from ePlan periodically to capture updates.





# Revenue Code Updates

- 46513 TISA On-behalf Payments
- 46590 Other State Education Funds
  - Salary Equity Funds
  - CEO Supplement Funds
- 46596 Paid Parental Leave





# Object Code Reminders

- 116 Teachers
  - Assign only to Instruction 71000
  - Not allowed in support services 72000
  - Prorate salaries for teachers serving in dual roles
- 117 Career Ladder Program
  - State-funded
  - Only allowed in 141 General Purpose
- 161 Secretary and 162 Clerical Personnel
  - Assign to Support Services 72000
- 163 Educational Assistants
  - Assist with student instruction



# Object Code Reminders

- 169 Part-time Personnel
  - Limited use in 73300 Community Services only
- 172 Instructional Coaches
  - New in FY24
  - Added to Federal grants in FY25
  - Personnel who assist other teachers in their work
- 188 Bonus Payments
  - Assign to any function, as appropriate
- 189 Other Salaries and Wages
  - Salaries not appropriately assigned to any other object code
  - Wages earned by employees outside of regular duties





# Object Code Reminders

- 195 Certified Substitute Teachers
  - Substitute teachers who have a license
- 196 In-service Training
  - Stipends earned by in-service presenters
  - In-service/PD attendees' stipends charged to 189
- 198 Non-certified Substitute Teachers
  - Substitute teachers without a license
- Where are support staff substitutes charged?
  - No account codes specifically assigned in COA
  - Charge to same line item as support staff position
  - Language to be included in budget narrative





# Object Code Reminders

- 201 Social Security
  - No more than 6.2% of total salaries
- 204 Pensions (State Retirement)
- 211 Local Retirement (non-TCRS plan)
- 212 Employer Medicare
  - No more than 1.45% of total salaries
- 217 Retirement – Hybrid Stabilization
  - Not allowed in Fund 142 Federal Projects
- 299 Fringe Benefits
  - Benefits that cannot be properly assigned elsewhere
  - Include details in budget narrative





# Object Code Reminders

- 355 Travel
  - Mileage reimbursement, local travel
    - School to school travel
    - Travel to carry out administrative duties
  - Does not include travel associated with PD
  - Not for use in direct Instruction (71000) functions
- 399, 499, 599 Other
  - Charges that cannot be properly assigned elsewhere
- 429 Instructional Supplies and Materials
  - Items used for student/classroom instruction
  - Charge to direct Instruction (71000) functions
  - Not for use in Technology (72250) function





# Object Code Reminders

- 471 Software
  - Assign to associated function
    - Instructional software for regular education = 71100 471
    - Case management software for nurses = 72120 471
    - Teacher PD management platform = 72210 471
    - Employee onboarding software = 72520 471
- 499 Other Supplies and Materials
  - Appropriate in any function when charges cannot be properly assigned elsewhere
- 504 Indirect Costs
  - Assign only to Transfers Out (99100) function
- 590 Transfers to Other Funds
  - Assign only to Transfers Out (99100) function
  - Use when transferring CEIS/CCEIS to Fund 141 GP







# Object Code Reminders

- 524 In-service/Staff Development
  - All costs related to in-service and professional development, excluding salaries and benefits
    - Contracted presenters
    - Facility rental
    - Supplies and materials
    - Registration fees
    - Travel costs (mileage, meals, lodging, etc.)
  - For use in Instructional Support Services (72000) functions
    - Regular Instruction PD= 72210 524
    - Special Education PD = 72220 524
    - Career and Technical Education PD = 72230 524





# Object Code Reminders

- 595 TISA On-behalf Payments
  - Education Savings Account (ESA)
  - Individualized Education Account (IEA)
  - ACT
  - JDC
  - Knox County STEM
- 722 Regular Instruction Equipment
  - Regular Instruction Program (71100) function
  - Not for use in Technology (72250) function
- 725 Special Education Equipment
  - 71200 function
- 730 Vocational Instruction Equipment
  - 71300 function



# The Partners for Health Wellness Program

# Round Table Discussions

# 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	Reminders
<p><b>New Process for Collecting and Certifying Indirect Cost (2/12/2024)</b></p> <p>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.</p> <p>The Indirect Cost Data Collection tool will be open in ePlan <b>February 12, 2024</b>, through <b>March 11, 2024</b>.</p> <p>Please see the <a href="#">Technical Assistance Guide</a> or contact your <a href="#">regional finance consultant</a> with any questions.</p>	<p><b>Welcome to ePlan (12/1/2022)</b></p> <p>ePlan is Tennessee's online platform that allows schools and districts the ability to access district and school plans, funding applications, and monitoring instruments.</p> <p>ePlan user access forms can be found in the User Access folder on the TDOE Resources page or select one of the following forms:</p> <ul style="list-style-type: none"><li>• <a href="#">LEA (Public Districts, State Special Schools, and State Agencies)</a></li><li>• <a href="#">Charter Schools</a></li><li>• <a href="#">Community Based Organizations</a></li><li>• <a href="#">Non-Public Schools</a></li><li>• <a href="#">Non-Public Accrediting Agency</a></li><li>• <a href="#">User Access Administrators</a></li></ul> <p>Click here to access the <a href="#">ePlan User Manual</a>.</p>
<p><b>TDOE-DCS Foster Care Office Hours Canceled for Feb. 14 (2/7/2024)</b></p> <p>TDOE-DCS Foster Care Office Hours will be canceled on <b>Wednesday, Feb. 14</b>. Please reach out to <a href="mailto:Jackie.Jacobson@tn.gov">Jackie.Jacobson@tn.gov</a> with questions or concerns.</p>	<p><b>Dates to Remember (9/20/2022)</b></p> <p><i>* Dates are subject to change.</i></p> <p><b>Feb. 9:</b> Portfolio Teacher Roster Verification Forms Submission Deadline <b>Feb. 14:</b> ESSERF Data Collection opens in ePlan and webinar held <b>Feb. 15:</b> Level 1 Monitoring Instrument due in ePlan <b>Feb. 15:</b> 2024-25 Special Course(s) Application Deadline <b>Feb. 16:</b> FY25 Non-Public School Survey due in ePlan <b>Feb. 16:</b> National School Lunch Program Equipment Assistance Grant Application Deadline <b>Feb. 16:</b> Fine Arts and World Language Standards Review Applications Deadline <b>Feb. 29:</b> 2024 District EPSO Survey Submission Deadline</p>
<p><b>Education Stabilization Fund: ESSERF Data Collection Webinar (2/6/2024)</b></p> <p><b>Contact:</b> <a href="#">Relief Coordinators</a></p> <p>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.</p> <p>The ESSERF Data Collection instrument will open in ePlan on <b>Wednesday, Feb. 14, 2024</b>. The Relief team will conduct a webinar on <b>Feb. 14 at 9 a.m. CT</b>. Please use <a href="#">this link</a> to join.</p> <p>The ESSERF Data Collection Instrument is due in ePlan on <b>May 3</b>. The Relief team will conduct office hours every Wednesday during the data collection period.</p>	<p><b>March 1:</b> 2023-24 Physical Activity Compliance Reporting Due in ePlan <b>March 4:</b> 2023-24 High School Diplomas Order Deadline</p>

# 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
- TN Comptroller of the Treasury Chart of Accounts



The screenshot shows a website menu for "Fiscal - District Technical Assistance". The menu is organized into several sections. The first section contains five items, each with a plus sign icon: "Conference and Meeting Materials", "Parental Leave", "State Salary Schedule", "Templates for Uploading into ePlan", and "Year-end Close and Final Expenditure Reporting". The second section contains ten items, each with a document icon: "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", "State Revenue Code Listing", "Career Ladder Overview", "Equipment Inventory Template", "FY24 Final Expenditure Report (FER) Deadlines", "Local Finance Office Hours Link", "Per Pupil Expenditure Reporting FAQ FY20", "Prior Period Expense Entries - Journal Entries", "Reimbursement Request Overview", "Release of Federal Funds Form", "Release of State Funds Form", and "FY24 Daily Rates for Residential and Day Treatment Facilities".

- Fiscal - District Technical Assistance
  - + Conference and Meeting Materials
  - + Parental Leave
  - + State Salary Schedule
  - + Templates for Uploading into ePlan
  - + Year-end Close and Final Expenditure Reporting
  - 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
  - State Revenue Code Listing
  - Career Ladder Overview
  - Equipment Inventory Template
  - FY24 Final Expenditure Report (FER) Deadlines
  - Local Finance Office Hours Link
  - Per Pupil Expenditure Reporting FAQ FY20
  - Prior Period Expense Entries - Journal Entries
  - Reimbursement Request Overview
  - Release of Federal Funds Form
  - Release of State Funds Form
  - FY24 Daily Rates for Residential and Day Treatment Facilities

# ESSA Information

- 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

- [-] 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

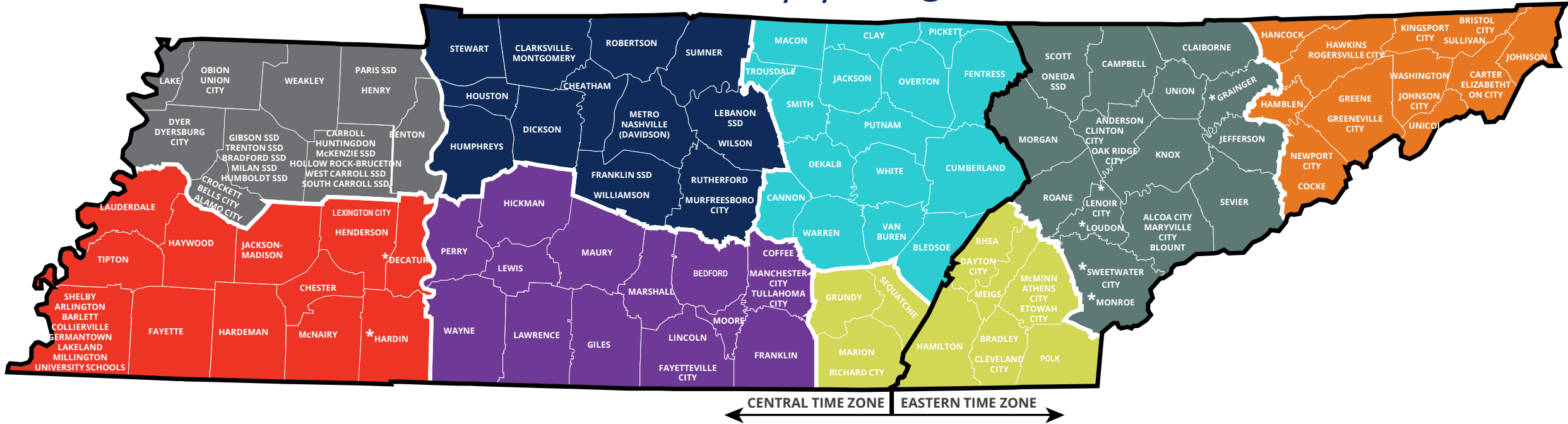
# Relief Funding Guidance

- [-] 6. Relief Funding
  - [-] Relief Funding Summary
    - + ESER 3.0
    - + ESER 2.0
    - + ESER 1.0
    - + [Total CARES, CRRSA, And ARP Relief Funding 2021-03-24](#)
  - + CARES Act/ESER Fund 1.0
  - + CRRSA Act/ESER Fund 2.0
  - + ARPA Act/ESER Fund 3.0
  - + ARP ESER Maintenance of Equity (MOEquity)
  - + Education Stabilization Fund - ESSERF Data Collection
  - + Emergency Assistance for Non-Public Schools (EANS) Program/GEER Fund
  - + ESER 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
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\*Districts that are assigned to a finance consultant in a different CORE region.

# Regional Finance Consultant District Assignment

As of 7/1/2024

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
<b>Joshua Dehnz</b>	<b>Meribeth Carpenter</b>	<b>Rob Mynhier</b>	<b>Brian Trisdale</b>	<b>Jasmine Taylor</b>	<b>Taffe Bishop</b>	<b>Shelby Ownbey</b>	<b>Jill Lewis</b>
<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> 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 City Huntingdon SSD Lake County McKenzie SSD Milan SSD Obion County Paris SSD South Carroll SSD Trenton SSD Union City Weakley County West Carroll SSD	<b>Districts:</b> Achievement Schools Arlington SSD Bartlett SSD Chester County Collierville SSD Fayette County Germantown SSD Hardeman County Haywood County Henderson County Jackson-Madison County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County University Schools WTSD	<b>Districts:</b> 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 County	<b>Districts:</b> Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County  *Sequatchie County	<b>Districts:</b> 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	<b>Districts:</b> 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  *Lenoir City *Loudon County *Monroe County *Sweetwater City	<b>Districts:</b> 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	<b>Districts:</b> 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.

# Finance Division Contacts



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# FPO Divisional Coordinator Map



West ESEA: Lynn Dotson IDEA: Janet Michelle Mansfield	
Alamo	Hollow Rock-Bruceton
Arlington	Humboldt City
Bartlett	Huntingdon SSD
Bells	Lake Co.
Benton Co.	Lakeland
Bradford	Lauderdale Co.
Chester Co.	Lexington
Collierville	McKenzie
Crockett Co.	McNairy Co.
Decatur Co.	Milan
Dyer Co.	Millington
Dyersburg City	Obion Co.
Fayette Co.	Paris SSD
Germantown	South Carroll SSD
Gibson Co. SD	TN School Deaf (W)
Hardeman Co.	Trenton
Hardin Co.	Union City
Haywood Co.	Weakley Co.
Henderson Co.	West Carroll SSD
Henry Co.	

Middle ESEA: Alisha Gilmore IDEA: Tracey Jones	
Alvin C York Institute	Lebanon SSD
Bedford Co.	Lewis Co.
Bledsoe Co.	Lincoln Co.
Cannon Co.	Macon Co.
Cheatham Co.	Manchester City
Clay Co.	Marshall Co.
Coffee Co.	Moore Co.
Cumberland Co.	Murfreesboro City
DeKalb Co.	Overton Co.
Dept. Children's Services	Perry Co.
Dept. of Correction	Pickett Co.
Dickson Co.	Smith Co.
Fayetteville City	Stewart Co.
Fentress Co.	TN Pub. Chart. Sch. Com.
Franklin Co.	TN School for the Blind
Franklin SSD	Trousdale Co.
Giles Co.	Tullahoma City
Hickman Co.	Van Buren Co.
Houston Co.	Warren Co.
Humphreys Co.	Wayne Co.
Jackson Co.	White Co.
Lawrence Co.	

East ESEA: Henry LaFollette IDEA: Melanie Lamberson	
Alcoa	Lenoir City
Anderson	Loudon Co.
Athens	Marion Co.
Bristol	Maryville
Campbell Co.	McMinn Co.
Carter Co.	Meigs Co.
Claiborne Co.	Monroe Co.
Cleveland	Morgan Co.
Clinton	Newport
Cocke Co.	Oak Ridge
Dayton City	Oneida
Elizabethton	Polk Co.
Etowah	Rhea Co.
Grainger Co.	Richard City
Greene Co.	Roane Co.
Greenville	Rogersville
Grundy Co.	Scott Co.
Hancock Co.	Sequatchie Co.
Hawkins Co.	Sweetwater
Jefferson Co.	TN School Deaf (E)
Johnson City	Unicoi Co.
Johnson Co.	Union Co.
Kingsport	Washington Co.

20 LEAs with Largest Student Enrollment ESEA: Heather Farley IDEA: Jamie Eldridge	
ASD	
Blount Co.	
Bradley Co.	
Davidson Co. (MNPS)	
Hamblen Co.	
Hamilton Co.	
Knox Co.	
Madison Co.	
Maury Co.	
Montgomery Co.	
Putnam Co.	
Robertson Co.	
Rutherford Co.	
Sevier Co.	
Shelby Co.	
Sullivan Co.	
Sumner Co.	
Tipton Co.	
Williamson Co.	
Wilson Co.	

last updated: 08/31/2023



# Resources

- **Tennessee Department of Education** [Education \(tn.gov\)](https://www.tn.gov/education)
- **Tennessee State Board of Education** [Rules, Policies and Guidance \(tn.gov\)](https://www.tn.gov/education/rules-policies)
- **ePlan TDOE Resources** <https://eplan.tn.gov/>
- **Tennessee Comptroller of the Treasury** [Comptroller of the Treasury - Comptroller.TN.gov](https://www.tn.gov/comptroller); [Manuals \(tn.gov\)](https://www.tn.gov/comptroller/manuals)
- **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/legislation)
- **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.lexis.com/tn)

# 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)**