

# The Basics for New Finance Directors & Staff

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# Norms and Expectations

- Take calls and necessary communications outside of the session room.
- Remain engaged.
- All session slide decks will be available in ePlan > TDOE Resources > Fiscal – District Technical Assistance> 2024 TASBO Presentations.
- Visit a team member at the registration desk if you have questions about the conference.





- Policies and Procedures
- Financial Management
- Account Codes
- Budgets and Budget Amendments
- Budget Deadline
- Final Expenditure Report (FER) – Deadline(s)
- Tennessee Investment in Student Achievement (TISA)
- Maintenance of Effort & 3% Fund Balance







# Agenda (continued)

- 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



# Policies and Procedures, What's the Difference?

- 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 occasionally change and be improved
  - States specifically who, what, when, and how
  - Offers a detailed description of activities



# Written Policies Required by Federal Regulations

- Conflicts of Interest
  - 2 C.F.R. § 200.318(c)
- Employee Health and Welfare
  - 2 C.F.R. § 200.437
- Financial Management / Accounting
  - 2 C.F.R. §§ 200.302-303, 2 C.F.R. § 200.400,  
2 C.F.R. § 200.430(i)





# Written Policies Required by Federal Regulations (continued)

- Fringe Benefits
  - 2 C.F.R. § 200.431
- Time and Effort
  - 2 C.F.R. § 200.430(a)
- Travel
  - 2 C.F.R. § 200.475(a)



# Written Procedures Required by Federal Regulations

- Determining Allowability (necessary, reasonable and allocable)
  - 2 C.F.R. §§ 200.302(b)(7) and 200.403
- Cash Management / Federal Payment
  - 2 C.F.R. §§ 200.302(b)(6) and 200.305
- Equipment Management
  - 2 C.F.R. § 200.313(d)



# Written Procedures Required by Federal Regulations (continued)

- Procurement
  - 2 C.F.R. §§ 200.318(a), 200.319(d), and 200.320
- Real Property Sales
  - 2 C.F.R. § 200.311(c)(2)
- Time & Effort
  - ED Cost Allocation Guide



# Suggested Written Policies and Procedures

- Record Retention
- Audit Resolution
- Program Specific Requirements





# 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. (Tenn. Code Ann. § 9-2-102)
  - [County Chart of Accounts](#)
- 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. (Tenn. Code Ann. § 49-3-316)
  - [Standardized System of Accounting and Reporting Manual.](#)
- 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.

# 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 will compare these to the most recently approved budgets in ePlan. (2 C.F.R. § 200.302)

# 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.
- Reconcile liabilities monthly.
- Balance to trustee or bank monthly.
- It is the duty of all local governments to close their official accounting records and have them available for audit no later than two (2) months after the close of their fiscal year. (Tenn. Code Ann. § 9-2-102)



# Account Codes

# Account Codes – Common Questions

- 116 Teachers
  - Assigned to Instruction (71000) functions
  - Not assigned to Instruction Support Services (72000) functions
  - Prorate salaries for teachers serving in dual roles
- 117 Career Ladder Program
  - State-funded program
  - Not allowed in Fund 142 Federal Projects.
- 127 Career Ladder Extended Contracts
  - Do not use
  - Program is no longer funded

# Account Codes – Common Questions

- 161 Secretary & 162 Clerical Personnel
  - Assigned to Support Services (72000) functions
- 163 Educational Assistants
  - Assigned to Instruction (71000) functions
- 169 Part-time Personnel
  - Only used in 73300 Community Services
- 172 Instructional Coaches
  - New in FY24
  - Added to Federal grants in FY25
  - Personnel who assist other teachers in their work
  - Assigned to Instruction Support Services (72000) functions

# Account Codes – Common Questions

- 188 Bonus Payments
  - Charge 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
- 196 In-service Training
  - Stipends earned by in-service presenters
  - In-service/PD attendees' stipends charged to 189



# Account Codes – Common Questions

- 195 Certified Substitute Teachers
  - Substitute teachers with a license
- 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 grant budget narrative

# Account Codes – Common Questions

- 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 Other Fringe Benefits
  - Benefits that cannot be properly assigned elsewhere

# Account Codes – Common Questions

- 355 Travel
  - Travel to carry out administrative duties (bank, central office, store, etc.)
  - Does not include travel associated with professional development
  - Do not charge to Instruction (71000) functions
- 399, 499, 599 Other
  - Expenditures that cannot be properly assigned elsewhere
  - Reviewed closely during monitoring
- 429 Instructional Supplies and Materials
  - Items that are consumed, worn out, or become obsolete through classroom use
  - Charge to Instruction (71000) functions
  - Do not charge to Technology (72250) function

# Account Codes – Common Questions

- 471 Software
  - Charge to associated function
    - Instructional software for regular education = 71100 471
    - Case management software for nurses = 72120 471
- 504 Indirect Costs
  - Charge only to Transfers Out (99100) function
- 590 Transfers to Other Funds
  - Charge only to Transfers Out (99100) function
  - Transferring funds from Fund 141 to Fund 142 for cash flow
  - Transferring CEIS/CCEIS from Fund 142 to Fund 141
  - Transferring TISA from Fund 141 to Fund CHS

# Account Codes – Common Questions

- 524 In-service/Staff Development
  - All costs related to in-service and professional development, excluding salaries and benefits
    - Contracted presenters
    - Registration fees
    - Travel costs (mileage, meals, lodging, etc.)
  - Charge to Support Services (72000) functions
    - Regular Education PD = 72210 524
    - Special Education PD = 72220 524
    - Vocational Education PD = 72230 524
    - Fiscal Services PD = 72510 524

# Account Codes – Common Questions

- 722 Regular Instruction Equipment
  - 71100 function only
  - Do not use in Technology (72250) function
- 725 Special Education Equipment
  - 71200 function only
- 730 Vocational Instruction Equipment
  - 71300 function only



# Account Codes – Common Questions

- New Revenue and Object Codes
  - 46513 TISA On-behalf Payments
  - 46596 Paid Parental Leave
  - 595 TISA On-behalf Payments
    - Education Savings Account (ESA)
    - Individualized Education Account (IEA)
    - ACT
    - Juvenile Detention Center (JDC)
    - Knox County STEM

# 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. (Tenn. Code Ann. § 49-2-203(a)(9)(A)(i))
- 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. (Tenn. Code Ann. § 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. (Tenn. Code Ann. § 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))



# Budgets and Budget Amendments

- Local legislative bodies have the option to approve a resolution stating:  
*"BE IT FURTHER RESOLVED, that the budgets of the School Federal Projects Fund be the budget approved for separate projects within the fund by the Tennessee Department of Education..."*
- Approval of this resolution by the school board and local legislative body would dismiss further requirements for approval of federal budgets and federal budget revisions already approved by the Tennessee Department of Education.



# FER and Budget Deadlines

# FER and Budget Deadlines

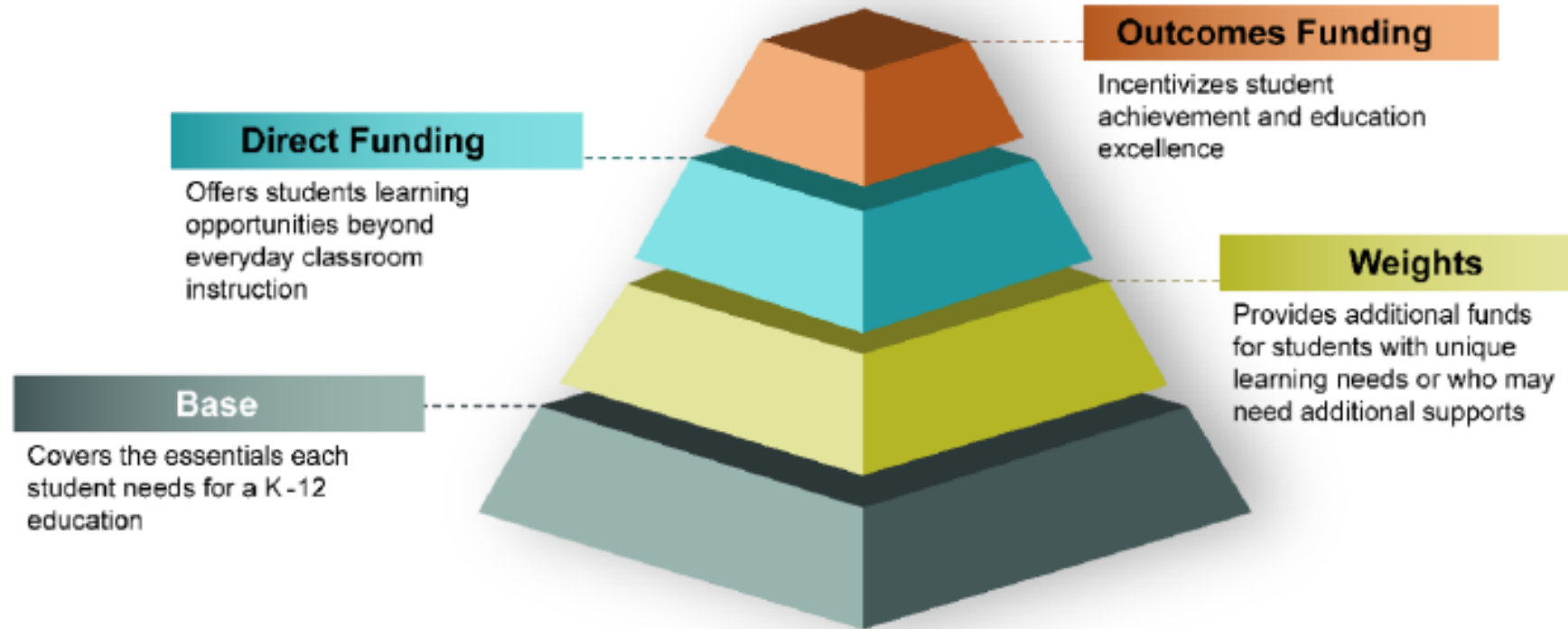
- Local education agencies (LEAs) must submit all required final expenditure reports (FER) and the State Funds budget by October 1 of each year for the preceding fiscal year (July 1 - June 30). (Tenn. Code Ann. § 49-3-316)
- Some grants (FER) may have earlier deadlines. TDOE will publish a FER Deadline list that is available to all districts under TDOE Resources > Fiscal – District Technical Assistance > Year-end Close and Final Expenditure Reporting.

# FER and Budget Deadlines

- LEAs budgeting fund balance must first have their State Funds FER completed and approved before submitting their State Funds budget.
  - It is recommended to submit the State Funds FER no later than September 10.
- Failure to submit by the deadline can result in:
  - TISA payments being withheld
  - Federal monitoring risk assessment points
  - Incomplete or missing district data in the State Report Card
  - Emails to the director of schools from the commissioner

# Tennessee Investment in Student Achievement (TISA)

# Tennessee Investment in Student Achievement (TISA)





# Tennessee Investment in Student Achievement (TISA)

- TISA resources are available on the Tennessee Department of Education website.
  - [TISA\\_Guide\\_7-1-24.pdf \(tn.gov\)](#)
  - [Tennessee Investment in Student Achievement \(TISA\) Formula \(tn.gov\)](#).
  - 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](mailto: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
	<a href="#">History Log</a>
	<a href="#">Create Comment</a>
<input type="checkbox"/>	Allocations
	<a href="#">Allocations</a>
<input type="checkbox"/>	141 - General Purpose
	<a href="#">Revenue</a>
	<a href="#">Budget</a>
	<a href="#">Budget Overview</a>
	<a href="#">3% Fund Balance Test</a>
	<a href="#">Maintenance of Effort Test</a>
	<a href="#">Related Documents</a>
	<a href="#">Exportable Revenue Report</a>
<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.

(Tenn. Code Ann. § 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.
  - 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.
- Does not apply for three years after a city and county system have consolidated into one. (Tenn. Code Ann. § 49-3-314(c)(2))



# 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
	<b>Total County Taxes</b>	<b>\$43,215,970.00</b>	<b>\$43,095,469.00</b>	<b>\$43,095,469.00</b>	<b>\$55,654,658.00</b>	<b>\$12,559,189.00</b>	<b>\$120,501.00</b>
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)
	<b>Total Local Revenue per School Records</b>	<b>\$43,359,970.00</b>	<b>\$43,359,969.00</b>	<b>\$43,359,969.00</b>	<b>\$55,858,530.75</b>	<b>\$12,498,561.75</b>	<b>\$1.00</b>
Capital Outlay	(Less) Local revenue increases for Capital Outlay	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00
Debt Service	(Less) Local revenue increases for Debt Service	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00
+	<b>Total Adjusted Local Revenue</b>	<b>\$43,359,970.00</b>	<b>\$43,359,969.00</b>	<b>\$43,359,969.00</b>	<b>\$55,858,530.75</b>	<b>\$12,498,561.75</b>	<b>\$1.00</b>
	Local Match Adjustment	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

- Tenn. Code Ann. § 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	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

# 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 C.F.R. § 200.305(b)(9))
- Funds requested must be allowable, reasonable, and allocable. (2 C.F.R. §§ 200.403-200.405)
- 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 Fund 141 to Fund 142 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
    - [Accounting for Education Technology Expenditures](#)
    - [TN Comptroller of the Treasury: Chart of Accounts](#)
    - [CCEIS for Spring Fiscal Workshops](#)
    - [Federal Revenue Codes and Sub-funds](#)
    - [FY22 Daily Rates for Residential Mental Health Facilities](#)
    - [Local Education Agencies 2021 Health Insurance Benefits](#)
    - [Local Finance Office Hours Link](#)
    - [Per Pupil Expenditure Reporting\\_FAQ FY20](#)
    - [Prior Period Expense Entries - Journal Entries](#)
    - [Release of Funds Form](#)
    - [Resolution to Transfer to Federal Projects - Template](#) 
    - [Returning Funds to the State](#)
    - [SNS Methodology Monitoring 2020-21](#)
    - [State Minimum Salary Schedule FY2022-23](#)
    - [State Minimum Salary Schedule FY2021-22](#)
    - [Summer Learning Camp 2023 Economically Disadvantaged Percentages](#)
    - [TN Compass December 1 Report](#)
    - [TISA Calculator](#)



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# Trustee's Commission

# Trustee's Commission

- Tenn. Code Ann. § 8-11-110  
Compensation of the county trustee for receiving and paying over to the rightful authorities all moneys received.
- Tenn. Code Ann. § 49-3-358(f)  
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 Tenn. Code Ann. § 8-11-110.

# Trustee's Commission

- 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 (Tenn. Code Ann. §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.

# Internal School Funds

- The Tennessee Internal School Uniform Accounting Policy Manual (*TISUAPM*) may be found here [Manuals \(tn.gov\)](#).
- 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



# Internal School 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
  - Teachers and staff
- Examples of investigative reports involving internal school funds may be found at [Advanced Search \(tn.gov\)](#).

# School Support Organizations

# School Support Organizations (SSO)

- School Support Organization Financial Accountability Act (Tenn. Code Ann. §§ 49-2-600 - 49-2-612)
  - 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. (Tenn. Code Ann. § 49-2-604(e))
  - 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. (Tenn. Code Ann. § 49-2-610)
- Local school boards must adopt policies regarding SSOs.

# School Support Organizations

- SSO must register (incorporate as a nonprofit) with the Secretary of State's office or be a chartered member of a nonprofit organization.
- 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.

# School Support Organizations

- 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.
- SSOs are subject to audit by the Tennessee Comptroller of the Treasury at the discretion of the Comptroller.

# School Support Organizations

- 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 \(tn.gov\)](#).



# 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 familiar with governmental accounting, consider pursuing these certifications:
  - Certified County Finance Officer (CCFO) offered by the Comptroller's Office and CTAS
  - Certified Municipal Finance Officer (CMFO) offered by the Comptroller's Office and MTAS

# Tips from LEA Finance Directors

- Have good communication between the departments in your district. Talk to program directors/supervisors, they are great resources.
- Build a relationship with your regional finance consultant. They provide the best guidance.
- 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.
- Familiarize yourself with NextGen, or other software, reports and chart of accounts. If you use Local Government, they are a great resource.

# Resources

# TDOE Resources in ePlan

- 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 2024](#)
- [TN Comptroller of the Treasury: Chart of Accounts](#)
- [Federal Subfunds, Revenue Codes, and ALNs](#)
- [State Revenue Code Listing](#)
- [Local Finance Updates \(Newsletter\)](#)
- [Career Ladder Overview](#)
- [Equipment Inventory Template](#)
- [FY24 Final Expenditure Report \(FER\) Deadlines](#)
- [Local Finance Office Hours Link](#)
- [Local Finance Consultant Map- 7.1.2024](#)



# Available Resources

- [Federal Subfunds, Revenue Codes, and ALNs](#)
  - An updated list is posted in ePlan TDOE Resources> Fiscal-District Technical Assistance
  - Updated as needed throughout the year
- [State Revenue Code Listing](#)
  - An updated list is 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.

# 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](#)

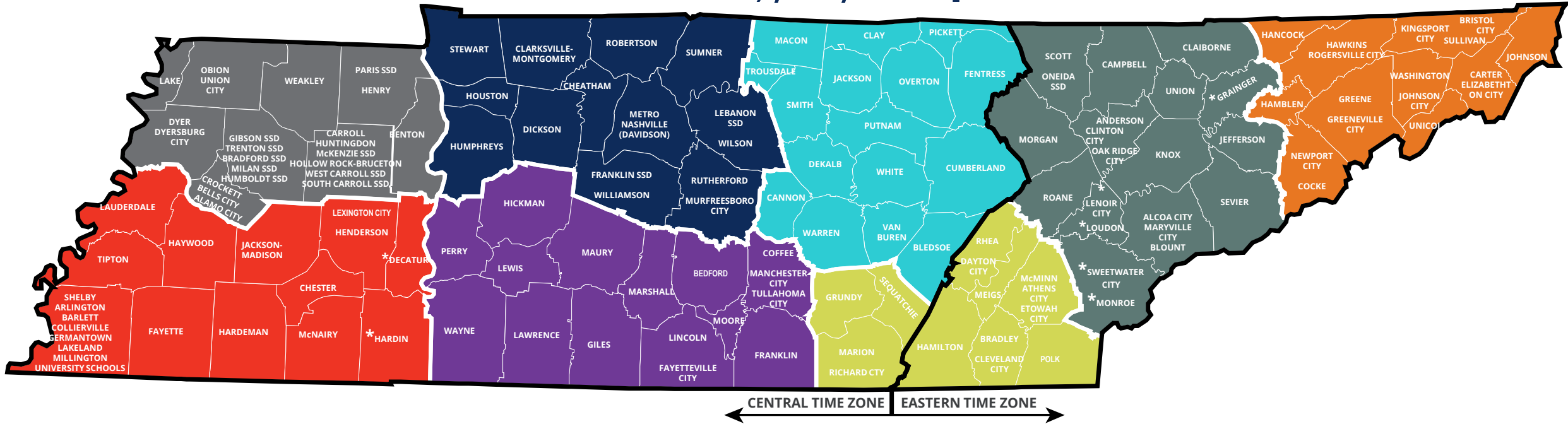
Meeting ID: 224 112 731 254 | Passcode: X47t4h

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

Phone Conference ID: 916 098 92#

# Regional Finance Consultant District Map

As of 07/01/2024



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 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.

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# Thank You!

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