Paid Parental Leave

Shelby Ownbey

Regional Finance Consultant | Division of Local Finance





Agenda

- Parental Leave Act
- Submission Tool and Dates
- Parental Leave Tool Clarifications
- TDOE Expanded Leave Details and/or Calculator Tool
- Payroll Documentation Examples
- Scenarios
- Accounting for Parental Leave
- Resources

Parental Leave Act



© Tennessee Department of Education

Chapter 399 of the Public Acts of 2023

- <u>Chapter 399 of the Public Acts of 2023</u> is codified at T.C.A. § 8-50-814 and mandates local education agencies (LEAs) grant eligible licensed employees of the LEA six paid workweeks after a birth or stillbirth of the employee's child or employee's adoption of a newly placed minor child.
- The department will reimburse an LEA in an amount equal to the leave paid by the LEA to the eligible employee.
- Leave must be paid at 100% of the employee's salary
- Effective May 11, 2023

Chapter 875 of the Public Acts of 2024

- <u>Chapter 875 of the Public Acts of 2024</u> amended T.C.A. § 8-50-814
- Inclusive of public charter schools
- Effective May 1, 2024

Chapter 163 of the Public Acts of 2025

- Amends T.C.A. § 8-50-814(a), effective April 11, 2025.
- Authorizes an eligible employee to qualify for paid leave during the legal process for adopting a newly placed minor child. <u>Chapter 163 of the Public Acts of 2025</u>
- "Adoption" includes that period of time beginning with the filing of an adoption petition and the initial placement of a minor child within the residence of a prospective adoptive parent pursuant to a <u>court-ordered</u> parental power of attorney or guardianship or custodial order until the issuance of a final order of adoption by the court.

Chapter 235 of the Public Acts of 2025

- Changes the definition of "eligible employee"
- Requires each local school board to adopt a policy regarding how the 6 workweeks will be taken
- Effective April 23, 2025
- Chapter 235 of the Public Acts of 2025

Parental Leave Definitions

- "Eligible employee" means a teacher, principal, supervisor, or other individual required by law to hold a valid license of qualification for employment in the public schools of this state and who meets the following requirements:
 - Has a valid license of qualification, or an emergency credential issued by the department of education, required for the position the employee holds;
 - Has been employed full-time with the <u>same</u> local education agency or public charter school for at least twelve (12) consecutive months in a position for which the employee is required by law to hold a valid license of qualification, or an emergency credential issued by the department of education, at the time of the birth, adoption, or stillbirth of the employee's child;

Parental Leave Definitions

- "Eligible employee" (continued):
 - Has <u>held a valid license of qualification or an emergency</u> <u>credential</u> issued by the department of education for the <u>entire</u> <u>twelve (12) consecutive months</u> of employment with the local education agency or public charter school.
- "Birth" has the same meaning as "live birth" as defined in T.C.A. § 68-3-102

Parental Leave Definitions

- Stillbirth" has the same meaning as defined in T.C.A. § 68-3-102.
 - Unintended, intrauterine fetal death after a gestational age of not less than 20 completed weeks or with a weight of 350 grams or more.
- "Newly placed minor child" means the adoption of a minor child that results in a change of custody of that child.

Six (6) Work Weeks of Paid Leave

- Each local board of education and public charter governing body shall adopt a policy that requires the six (6) workweeks of paid leave to be:
 - Taken consecutively, except in extenuating circumstances as determined and approved by the director of schools or the director of the public charter school; or
 - Taken non-consecutively, but in increments of no less than one (1) week; and
 - Taken within twelve (12) months of the qualifying event

Parental Leave Tool and Submission Dates



Parental Leave Tool in ePlan

ePlan Home	2025 v Active v						
Administer	Data and Information						
Search	Academic Special Courses						
	ARP ESSER Liquidation Extension Request						
Reports	ARP Homeless Liquidation Extension Request						
Inbox	Comparability						
Planning	Coordinated School Health Action Plan						
Monitoring	CTE Special Programs of Study						
	Data Report for Students with Disabilities						
Funding	Education Stabilization Fund - ESSERF Data Collection						
Data and Information	ESL Staffing Ratios						
Reimbursement	ESSER 3.0 Additional Funds Intent to Apply						
Requests	ESSER Reporting and Recording Federal Interest						
Project Summary	Federal Program Waiver Request						
LEA Document Library	Grant Award Notifications						
Address Book	IDEA Parentally-Placed Non-Public School Reserve Calculation						
TDOE Resources	Indirect Cost						
	Indirect Cost Data Collection						
Help for Current Page	Non-Public School Survey						
Contact TDOE	Parental Leave						
🔒 ePlan Sign Out	Physical Activity Compliance Report						
	Prayer Certification						

Parental Leave Tool and Checklist

- Overview and Instructions Page
- Cover Page
 - Contact information
- Applicable Quarter Expanded Leave Details
- Links for LEAs to provide(in alphabetical order):
 - Licensures
 - Birth certificates, adoption decrees, or official letters to acknowledge stillbirth
 - Payroll documentation
 - Reimbursement calculations
 - Employee details
- Checklist
 - Helpful reference for LEAs
 - Indicates needed corrections

	View	Change Log
	Dele	te this Data and Information Revision
_	Des	cription (<u>View Sections Only View All Pages</u>)
S		
		All
		History Log
		History Log
		Create Comment
		Parental Leave
		Overview and Instructions
		Cover Page
		Quarter 1 Expanded Leave Details
		Related Documents
	-	Checklist and Review
		Parental Leave Checklist
		TDOE: Internal Review Quarter 1
		All

Draft Started

Change Status To:

Parental Leave Submission Dates

Quarter	Open Date	Close Date	Reporting Period
1	10/15/2024	11/5/2024	7/1/2024 - 9/30/2024
2	1/15/2025	2/5/2025	10/1/2024 - 12/31/2024
3	4/15/2025	5/5/2025	1/1/2025 - 3/31/2025
4	7/15/2025	8/5/2025	4/1/2025 - 6/30/2025



© Tennessee Department of Education

- Upload employees and all corresponding documentation in alphabetical order by last name.
- Employment history field
 - 12-month continuous employment is required.
 - The start date for a newly hired employee is the first workday, NOT the date the employment contract was signed.
 - Include hire date and termination date (if applicable) in current LEA or Public Charter School.

- Date of the qualifying event
 - The date of the qualifying event must match the date indicated on the birth certificate, adoption decree, or official notice of stillbirth.
 - Any days taken before the qualifying event date are not eligible for paid parental leave.

- Begin Date of Paid Parental Leave
 - The begin date of parental leave must be on or after the qualifying event date.
 - The begin date cannot be prior to the 12 months of continuous employment.
 - This date should remain the same if days are taken over multiple quarters. It refers to the leave start date, not the date of the quarter.

Begin Date of Paid Parental Leave (Cannot Be Before Date of Qualifying Event)

- End Date of Paid Parental Leave
 - If known, enter the last leave day of the 30 days allowed, not the quarter's end date.
 - If days are taken intermittently and the end date is unknown, you may enter the last day of the 12-month period.
 - Example: If the date of birth is 10/15/24, the last day of eligibility would be 10/14/25.

End Date of Paid Parental Leave (Must Be Within 12 Months of the Date of Qualifying Event)

- The Number of Days Previously Requested and Reimbursed to the LEA
 - This refers only to those days for which reimbursement was requested in prior quarters.
 - Example: Employee took 10 days in Q2 and 20 days in Q3. The request for all 30 days is made in Q3. This column would be zero because reimbursement was not requested in Q2.
 - Enter whole or half (.50) days only.



- Total Number of Parental Leave Days Requested This Quarter Only
 - This may include days from previous quarters for which you have not previously sought reimbursement.
 - You may wait until the employee has taken all 30 days to make the request, regardless of whether the days were taken in a prior quarter.
 - You cannot request days early even if you know the exact end date of leave.
 - Enter whole or half (.50) days only.

Total Number of Parental Leave Days Requested This Quarter Only

TDOE Expanded Leave Details and/or Calculator Tool



© Tennessee Department of Education

- Parental Leave Expanded Leave Details and/or Calculator
- We highly recommend the use of the TDOE spreadsheet tool.
- Go to the TDOE Resources page to download the most recent version for each submission.
 - If the most recent version is not used, it will be returned for revision.
 - For reference, the tool has a version number and date.

- Use the spreadsheet's optional Leave Details section (columns A-N) or enter each employee's details into the ePlan Expanded Leave Details page. It is not necessary to put leave details in both places.
- You may opt to use only the calculator portion of the spreadsheet (columns O-AT) if you enter the employees' information on the ePlan Leave Details page.
- If you choose not to use the calculator, you must submit all calculations for each employee.
- We must be able to see and follow all calculations.

		Salar	y and Pay	Period Informatio	n			
Enter employee payroll information				Enter the amount of additional pay per period (not included in the gross) that is issued across all pay periods. Ex. Coaching or CTE stipend	Enter the number of pay periods insurance is deducted.	automatically	Enter the lump sum of one time payment that falls within the leave dates. Ex. Bonus Payment	Columns below automatically populate
Federal or GP Funded	d Pay Days Periods		Additional Pay Per Pay Period	# of Pay Periods Insurance is Deducted	Daily Rate	One-Time Pa	ayments	

 We will check the annual salary. If gross pay differs, please indicate this on the documentation so we can account for that in our review.

- Additional Pay Per Pay Period and One-Time Payments are explained at the top of each column. If either of these are added, supporting documentation must be provided.
- If the number of pay periods and the number of pay periods that insurance is deducted is different, do not manually adjust the insurance amounts entered. The calculation for this is built into the spreadsheet.
 - Example: If paid over 24 pay periods but insurance is only deducted 12 times, do not split the premiums in half to enter in that section of the calculator.

En	ployee l	Pre-Tax	Deducti	ons Per Pay P	eriod
Enter pre-tax d	eductions per	pay period	Exclude retirement	Columns below auto	omatically populate
Medical Ins.	Dental Ins.	Vison Ins.	Other	Total Pre-Tax Deductions	Taxable Daily Rate (excludes pre- tax deductions)

- Employee deductions are necessary for accurate Social Security and Medicare tax calculations. These are built into the spreadsheet.
 - We verify that the pre-tax deductions are evident on the uploaded documentation and accurately entered on the spreadsheet.

Emp	loyer Sha	are of Be	enefits P	er PayPeriod
Enter emplo	yer cost per pa	<u>y period</u>	Ex. Workers' Comp	Columns below automatically populate
Medical In:	. Dental Ins.	Vision Ins.	Other •	Daily Cost to Employer

- Documentation of all benefits paid by the employer per pay period must be provided.
- Benefits paid a different number of times than payroll is issued must be accounted for in the spreadsheet's Salary and Pay Period section. You will not need to make manual adjustments for the correct daily rate to be calculated.



- Use the drop-down menu to choose the Employer Retirement plan.
 - Manually enter the corresponding retirement rate indicated on the dropdown menu.

- Days Claimed should correspond to the total number of parental leave days requested this quarter only.
 - This should match the Leave Details screen of ePlan and/or Column L of the TDOE Expanded Leave Details and/or Calculator Tool spreadsheet.
 - Enter whole or half (.50) days only.

Parental Leave

Days Claimed

Enter days requested for this period.

- If entering each employee on the Leave Details page of ePlan, the total amount requested for each must match the Total Reimbursement in column AT on the calculator tool.
- If using the Expanded Leave Details portion of the spreadsheet (columns A-N), column N must match column AT.
- Modifying or deleting anything in the "Do Not Enter" cells can corrupt formulas and lead to incorrect calculations.

Reimbursable Calculations and Total									
Salary	Social Security Tax	Medicare Tax	Retirement	Employer Paid Benefits	Total One- time Payments	Total Reimbursement			

- Each column in this section has a built-in formula to calculate the amount, with the total amount per employee calculated in column AT (Total Reimbursement).
- Scroll to the bottom for the total reimbursement amount for all employees. This **must** match the total requested amount on the Leave Details page of ePlan and/or column N of the spreadsheet.

Payroll Documentation Examples



© Tennessee Department of Education

Payroll Reports - Munis

- Detail Check History by Employee Name
 - "Employee" and "Employer" columns for benefits
- Pay Statement History Detail
 - Payroll>Reports>Pay History>Pay Statement History Detail
 - Shows required information in check stub format

Munis-Pay Statement History Detail

							Pay Date: 10/28/2024 10/06/2024-10/19/2024			
Earnings						Net Pay	West Starting	1,551.84	35	,043.91
	Rate	Hours	YTD	Current	YTD	Check	12-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	0.00	3	1,940.23
2024 Summe					3,960,00			1,551.84		3,103.6
Bereavement			8,00		196.74					
Parental Lea	27.02	40,00	40,00	1,080.77	1,080.77					
RegSalary				1,080,77	41,887.84					
Sick			20.00		540.39	Company Paid Benefits				
SickDays			44.00		1,130,60			Current	YT	TD.
Gross Pay				2,161.54	48,796.34	Dental 1		11.68		233.6
	712.2	40.00	112.00			MedicalPPO		688.50	1	3,770.0
Hours Paid		40.00	112.00			401kBOE		108,08		2,439.8
Deductions						BasicLifeADD		2.48		49.1
Deductions					MARD	TCRS-Hybrid		86.46		172.9
		_		Current 33.74	YTD 674.80 1	TCRS-HybridOLD				1,778.9
Dental1				121.00	2,420,00	FICA		124.16		2,828.2
MedicalPPO				4.27	2,420,00 85,40 ¹	MEDI		29,03		661.4
Vision125				21.62	487.94 2	SUTA:TN				_
401kBOE				5.67	105.10	Total		1,050.39	2	1,934.0
LTD STD				10.00	200.00					
TCRS-Hybrid				108.08	216.16	Timesheet				
TCRS-HybridOL	D			100.00	2,223.66 2		Time Off	In	Out	Tot
TermLifeCH				1.00	20,00	Mon, 10/14/2024	Parental Leave Day	•••	out	8.0
TermLifeEE				1.35	27,00	Tue, 10/15/2024	Parental Leave Day			8.0
TermLifeSP				1.35	31,50	Wed, 10/16/2024	Parental Leave Day			8.0
Total	and the second	1000	100	308.08	6,491.56	Thu, 10/17/2024	Parental Leave Day			8.0
Ioan						Fri, 10/18/2024	Parental Leave Day			8.0
Payroll Reports - Local Government

- Employee Earnings Payroll Report
- GL Account Entries Per Payment Report
 - May cost center for PPL days to calculate all payroll and associated benefits for only PPL days
- Summary Report or Summary Totals
 - Show the same information, formatted slightly different
- Payment Stub Report

Local Government - GL Account Entries Per Payment Report with Cost Center

Date/Time:	1/24/2025 3:36 PM GI	Account Entries Per Payment Report	User:	Page 2 of	
Payroll: GP 2	0th Certified				
Location:					
Emp ID: 6207			Payment Number:	33710	
Name:			Payment Date:	10/18/2024	
Trans Number	Description	GL Account Number	Debit Amount	Credit Amoun	
112	Employee Medicare Deduction	14121325		\$62.74	
112	Retirement Contributions	14121330		\$173.6	
112	Retirement Contributions	14121330		\$217.08	
112	Employee Insurance Deductions	14121340		\$14.83	
112	Employee Insurance Deductions	14121340		\$21.0	
112	Unum Life	14121341		\$6.1	
112	State Health	14121342		\$713.00	
112	Valic Annuity	14121350		\$100.00	
112	Great West Hybrid	14121359		\$217.08	
112	Direct Deposit	14121392		\$3,362.93	
112	Special Education Program - Teachers	14171200-116-WPS -	\$998.59		
112	Special Education Program - Teachers	Paid Parental Leave 14171200-116-WPS -PPL	\$3,343.08		
112	Special Education Program - Social Security	14171200-201-WPS -	\$61.70		
112	Special Education Program - Social Security	L- Paid Parental Leave 14171200-201-WPS -PPL	\$206.56		
112	Special Education Program - State Retirement	14171200-204-WPS -	\$89.87		
112	Special Education Program - State Retirement Leave	Paid Parental 14171200-204-WPS -PPL	\$300.88		
112	Special Education Program - Life Insurance	14171200-206-WPS -	\$1.40		
112	Special Education Program - Life Insurance	- Paid Parental Leave 14171200-206-WPS -PPL	\$4.70		
112	Special Education Program - Medical Insurance	14171200-207-WPS -	\$163.99		
112	Special Education Program - Medical Insurance Leave	- Paid Parental 14171200-207-WPS -PPL	\$549.01		
112	Special Education Program - Dental Insurance	14171200-208-WPS -	\$4.83		
112	Special Education Program - Dental Insurance Leave	- Paid Parental 14171200-208-WPS -PPL	\$16.17		
112	Special Education Program - Employer Medicare Liability	14171200-212-WPS -	\$14.43		
112	Special Education Program - Employer Medicare Liability Parental Leave	- Paid 14171200-212-WPS -PPL	\$48.31		
		Payment Number 33710 Totals:	\$5,803.52	\$5,803.52	

Payroll Reports-Skyward

- Check Information Report
- Account Distribution Report-Detail History-Detail
 - Need accompanying reports for benefits such as Employer Benefits
 Report and Pre-Tax Employee Deductions
- May create other "data-mined" reports that support all documentation

Skyward - Check Information Report

Page:1 12:51 PM

EMI	LOYEE		-					
			CHECH	DETAIL INFO	RMATION			
Check Da	te: 10/15/20	24		Gross Wages:	2,574.42			
Check Numb	er: 90031251	.8		Net Amount:	1,718.14			
Check Ty	pe: Regular							
			TAXA	LE WAGE INFO	RMATION			
				FEDERAL	STATE	FICA	MEDICARE	
	(Gross W	lages:	2,574.42	2,574.42		2,574.42	
Minus Deduct				448.84		64.17	64.17	
	Plus Taxab						0.00	
	Taxable	Gross W	lages :	2,125.58	2,125.58	2,510.25	2,510.25	
				PAYS				
DESCRIPTION	RATE	FACTOR	HOURS	AMOUNT	HOURS WORKED	PERIOD END		
TEACHER	2,574.42		0.87	2,239.75	37.41	10/15/2024		
TEACHER	2,574.42		0.13	334.67	5.59	10/15/2024		
			Total:	2,574.42	43.00			
	1000							
	-DEDUCTIONS							
			EASE TI		DESCRIPTION		FED ST F/I	
	AMOUNT		ST Y		401K TCRS HYBR		FED ST F/	
DESCRIPTION	50 00		I		BASIC LIFE EM	1 128.72		
401K FLAT AMT	50.00	-	v			12.00		
401K FLAT AMT 401K PERCENT	205.95	-	Y		DENTAL	35.94		
401K FLAT AMT 401K PERCENT FEDERAL TAX	205.95 215.40	Y	Y		DENTAL	35.94		
401K FLAT AMT 401K PERCENT	205.95	Y	Y		DENTAL FICA MEDICARE	35.94 155.64 36.40		

VISION

Total:

10.85

1,210.38

Total: 856.28

Payroll Documentation Verification

- Verification of annual salary
 - Annual salary = gross salary per pay period x number of pay periods
 - Document any discrepancies in this calculation
 - Days without pay may reduce the gross amount
 - Bonuses/supplements may increase the gross amount and must be separated in the calculator tool

Payroll Documentation Verification

- Employee Pre-Tax Deductions
 - Gross salary less Pre-tax deductions = Social Security wage/Medicare wage
 - Social Security wage x .062 = Amount of Social Security
 - Medicare wage x .0145 = Amount of Medicare
 - If these calculations do not match the documentation, ensure the pre-tax deductions were properly accounted for.

Payroll Documentation Verification

- Verification of Employer Benefits
 - Documentation must show all benefits being requested
- Changes to Employee/Employer Premiums
 - Add a note on the documentation to explain any changes
 - May enter two separate lines for the employee on the calculator

Parental Leave Scenarios



Parental Leave Scenarios

- A first-year teacher signed an employment contract on 7/1/2024, and her first official workday was 7/31/24. Her baby was born on 7/15/25. Is this close enough for paid parental leave?
 - No, the first official workday was 7/31/24, and she did not have 12 months of continuous employment prior to the birth.

Parental Leave Scenarios

- A teacher is expecting her second baby to be born before the 12-month period for the first baby has expired. Is she eligible for another round of paid parental leave days?
 - Yes, but only after the first 12-month period has passed.
 - For example, a teacher had her first baby on 1/3/25 and is expecting her second baby on 12/08/25. While the second baby is another qualifying event, she would not be eligible for an additional 30 days of paid parental leave until on or after 1/3/26. She may use personal or sick days.
- Please contact your fiscal consultant with any unique scenarios prior to submission.

Accounting for Parental Leave



Accounting for Parental Leave

- Parental leave reimbursements are paid through Fund 141.
- Revenue code is 46596 Paid Parental Leave.
- Parental leave salaries and benefits initially charged to a federal grant in Fund 142 may be moved to subfund 995 Parental Leave.
 - Be aware of parental leave costs when making federal reimbursement requests.
- Subfund 995 Parental Leave shall result in a zero balance when reimbursements are posted to cover the salaries and benefits.

Accounting for Parental Leave

- Parental Leave Accounting Guidelines
 - Includes examples of journal entries and budget amendments
- Quarter 4 parental leave reimbursements should be accrued by the LEA.
- Final amended budgets (State Funds in ePlan) cannot be approved until the quarter 4 parental leave submission has been approved and the payment posted in ePlan.
- The State Funds FER cannot be started until after the parental leave reimbursement shows as paid in Fund 141 in ePlan.

Parental Leave Resources



Parental Leave Template and Calculator

- Parental Leave Expanded Leave Details and/or Calculator
 - -Optional
 - –May use either tool or both
 - –Highly recommended
 - Download the most recent version with each submission from TDOE Resources
- If Leave Details are keyed into the ePlan Expanded Leave Details page, there is no need to duplicate this on the optional spreadsheet (columns A-N) and vice versa.

Parental Leave Template and Calculator

- Columns O-AT on the spreadsheet are the calculator tool.
- When using the calculator tool, backup payroll documentation is still required.
- Ensure the total amount on the spreadsheet matches what is keyed into the ePlan Expanded Leave Details page for reimbursement.

Fiscal-District Technical Assistance

 Go to the ePlan Home page and click on TDOE Resources > Fiscal-District Technical Assistance > Parental Leave.

Fiscal - District Technical Assistance

🛨 Conference and Meeting Materials

💳 Parental Leave

- Paid Parental Leave Office Hours 1.21.25
- Parental Leave Accounting Guidelines
- Direction Parental Leave ePlan Technical Guide
- Parental Leave for Public Charter Schools-Finance Consultant Assignments 1.6.25
- Paid Parental Leave-Expanded Leave Details and/or Calculator- January 2025

Regional Finance Consultant District Map As of 4/22/25



CENTRAL TIME ZONE EASTERN TIME ZONE

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN	
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Open Position	Taffe Bishop	Shelby Ownbey	Jill Lewis	
<u>Cindy.Smith@tn.gov</u>	<u>Meribeth.B.Carpenter@</u> <u>tn.gov</u>	Robert.Mynhier@tn.gov	Joshua.Dehnz@tn.gov	Temporarily Assigned to Multiple Consultants ⁺	Taffe.Bishop@tn.gov	<u>Shelby.Ownbey@tn.gov</u>	Jill.Lewis@tn.gov	
*District assigned to a finance consultant in a different CORE region. +See list on next page for temporary assignments.								



Regional Finance Consultant District Assignment As of 4/22/2025

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

*Districts assigned to a finance consultant in a different CORE region. *Districts temporarily assigned to a finance consultant in a different CORE region.

Finance Division Contacts

Chief Financial Officer Maryanne.Durski@tn.gov

Director of Local Finance Holly.Kellar@tn.gov

Director of Local Disbursements Spencer.Yonce@tn.gov

LEA Data Support Karen.Justice@tn.gov

Finance Data Analyst Rachel.Salsman@tn.gov

Regional Finance Consultants

Taffe.Bishop@tn.gov Meribeth.B.Carpenter@tn.gov Joshua.Dehnz@tn.gov Jill.Lewis@tn.gov Robert.Mynhier@tn.gov Shelby.Ownbey@tn.gov Cindy.Smith@tn.gov

(423) 677-1405
(629) 259-0693
(423) 358-9630
(629) 259-1645
(615) 238-1008
(629) 215-0412
(731) 571-4548



Resources

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

Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

<u>NOTICE:</u> This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

comptroller.tn.gov/hotline





Thank You!

Permission is granted to use and copy these materials for non-commercial educational purposes with attribution credit to the "Tennessee Department of Education". If you wish to use these materials for reasons other than non-commercial educational purposes, please contact the Office of General Counsel at (615) 741-2921 or Joanna Collins (Joanna.Collins@tn.gov).

TN Department of Education