

Fall 2025 Technical Assistance Meeting

Regional Finance Consultant | Local Finance



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Welcome and Introductions



Agenda

Time	Topics
8:30–9:00 a.m.	Sign In
9:00–9:15 a.m.	Welcome & Introductions, Meeting Norms, Ice Breaker
9:15–10:00 a.m.	TISA Accountability Report
10:00–10:15 a.m.	Break
10:15–11:00 a.m.	Fiscal Results-Based Monitoring
11:00–11:45 a.m.	Uniform Grants Guidance
11:45 a.m.–12:00 p.m.	Collaborate





Fiscal Results-Based Monitoring

Fiscal Results-Based Monitoring

- Annually, every local education agency (LEA) will go through one of the three levels of results-based monitoring (RBM) for Federal programs.
 - Level 1 RBM – Lowest level monitoring
 - Level 2 RBM – Moderate level monitoring
 - Level 3 RBM – Highest level monitoring
- The level of monitoring your LEA receives is determined by the level of risk assigned.
 - [FY26 Results-Based Monitoring Risk Analysis Guide](#)
- Points are assessed based on risk factors. More points may result in a higher level of monitoring.

Fiscal Monitoring Sections and Guidelines

Avoiding assessment of risk points

Results Based Monitoring Sections

General Fiscal

Compensation

Travel

Equipment

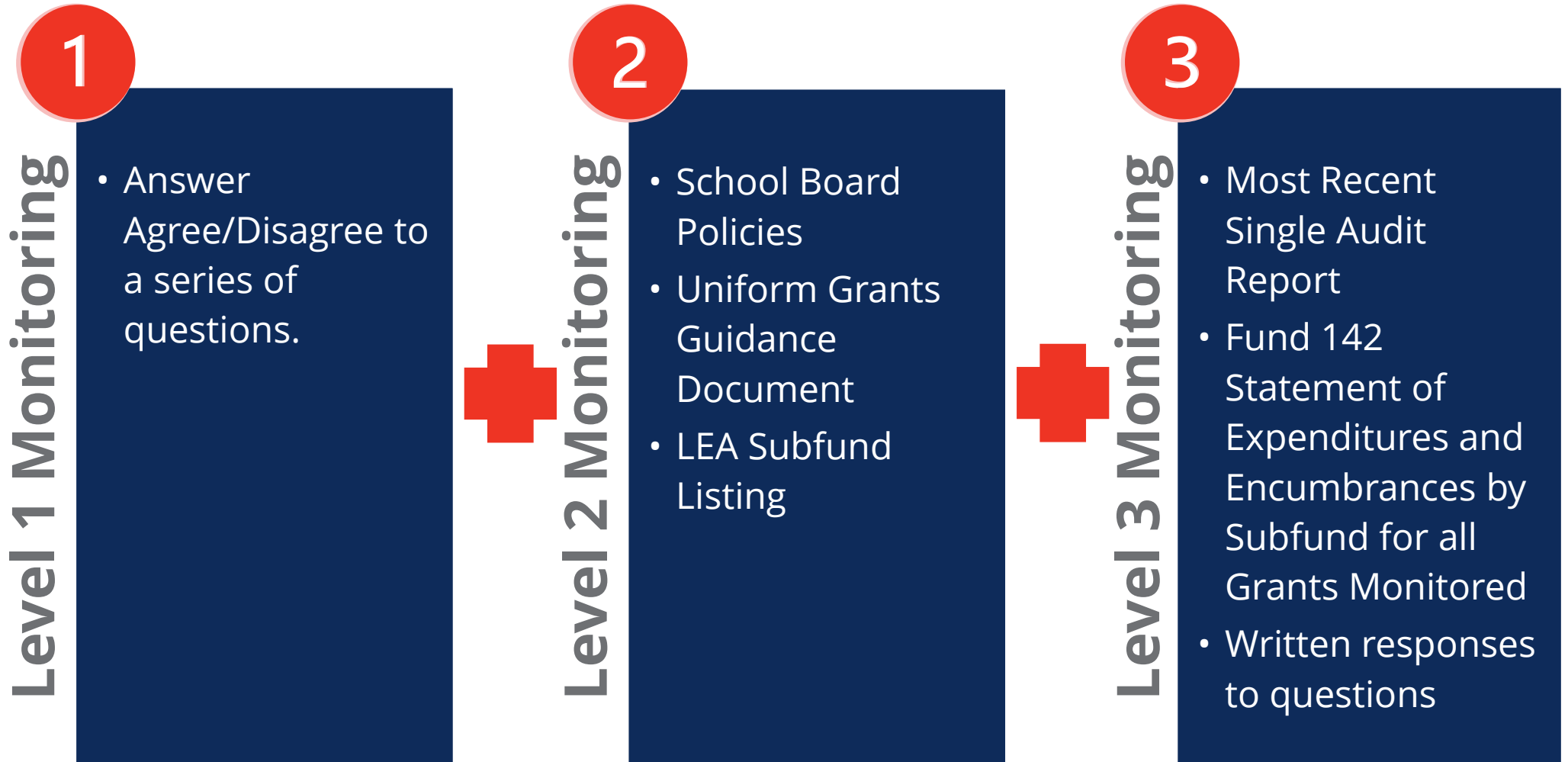
Procurement and Contracts

ESSA Use of Funds

IDEA Use of Funds

Perkins V Use of Funds

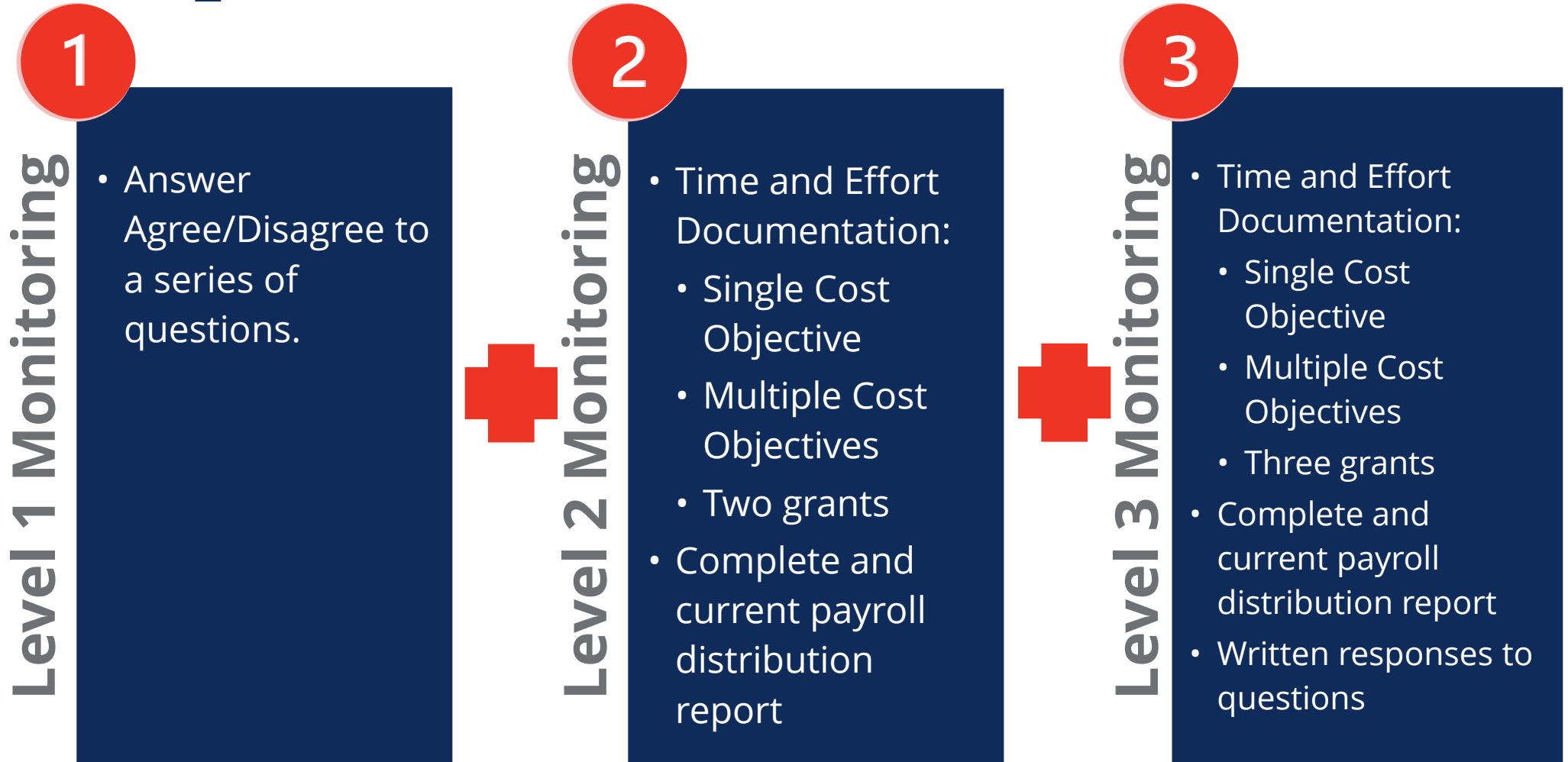
General Fiscal Section



General Fiscal Guidelines

- Update LEA Uniform Grants Guidance, as needed, to reflect current policies and procedures.
 - [TN LEA UGG Policies and Procedures Template](#)
- Train staff on policies and procedures annually.
 - Review current policies and procedures
 - Explain any updates
- Make timely reimbursement requests.
 - Monthly, or more often
 - Follow LEA procedures

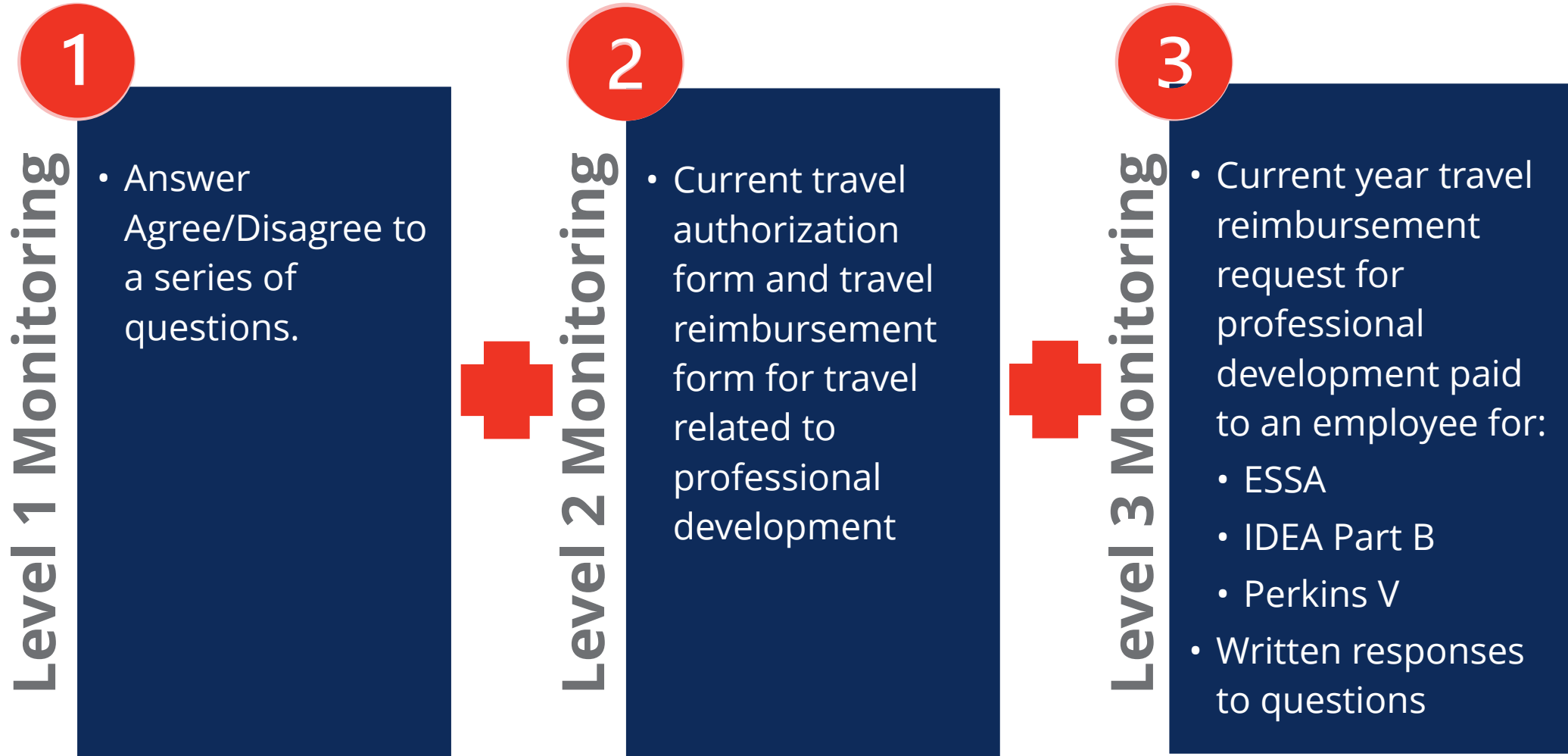
Compensation Section



Compensation Guidelines

- Time and effort documentation must be signed and dated after the fact.
- Semi-Annual Certifications is dated by calendar months, not school calendar:
 - January 1–June 30: Signed and dated after June 30
 - July 1–December 31: Signed and dated after December 31
- Reconcile actual salaries charged to approved budgets and FTEs in ePlan regularly to ensure they are correct.

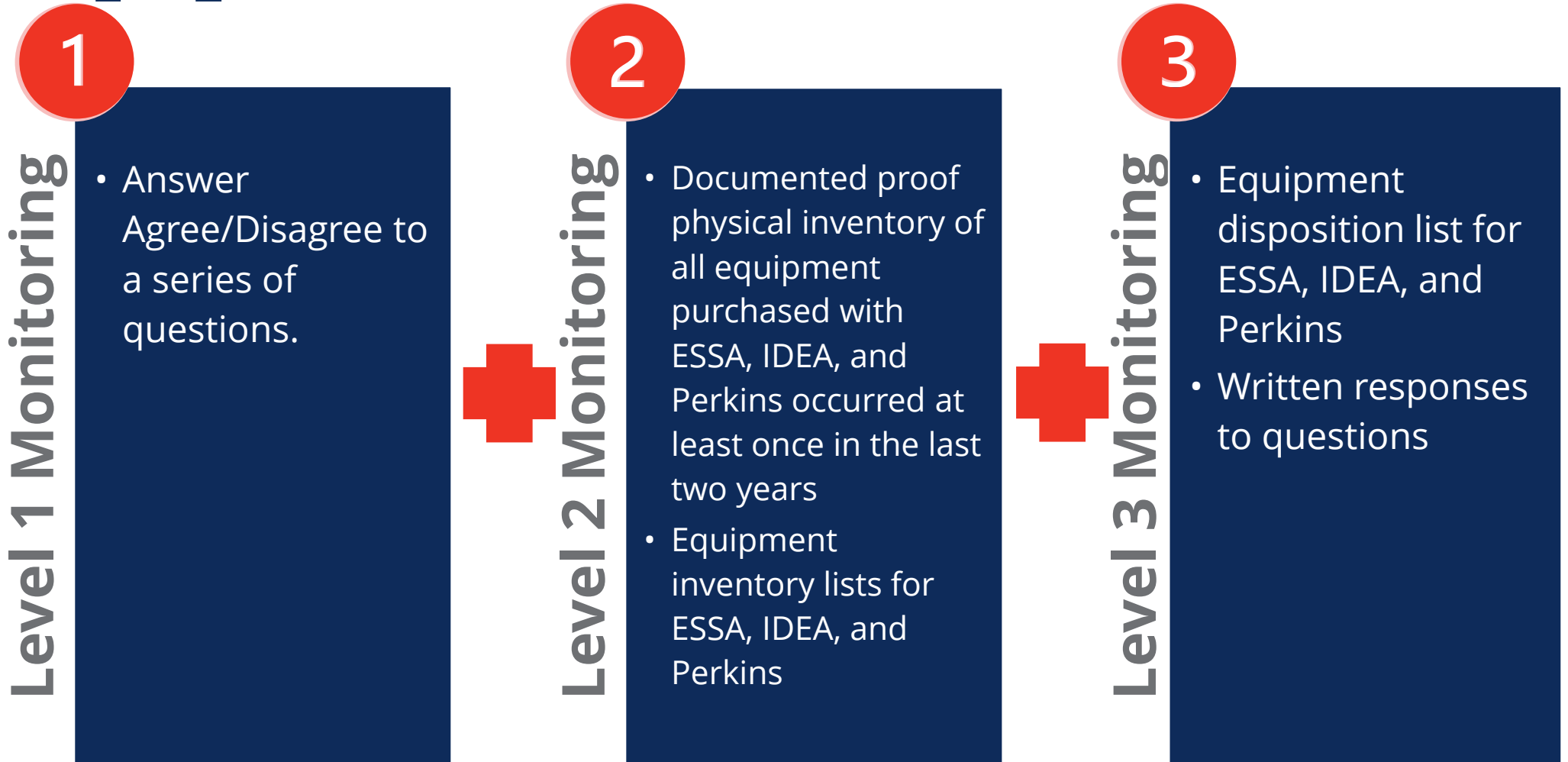
Travel Section



Travel Guidelines

- Ensure that travel policies and procedures are followed.
- Procedure must include rates to be reimbursed.
- Ensure procedure and travel forms are updated as needed to reflect the current per diem and mileage rates.
- All approvals must be documented.
 - Supporting allowability: necessary, reasonable, and allocable
- Reimbursement from federal funds occurs after the travel takes place.

Equipment Section



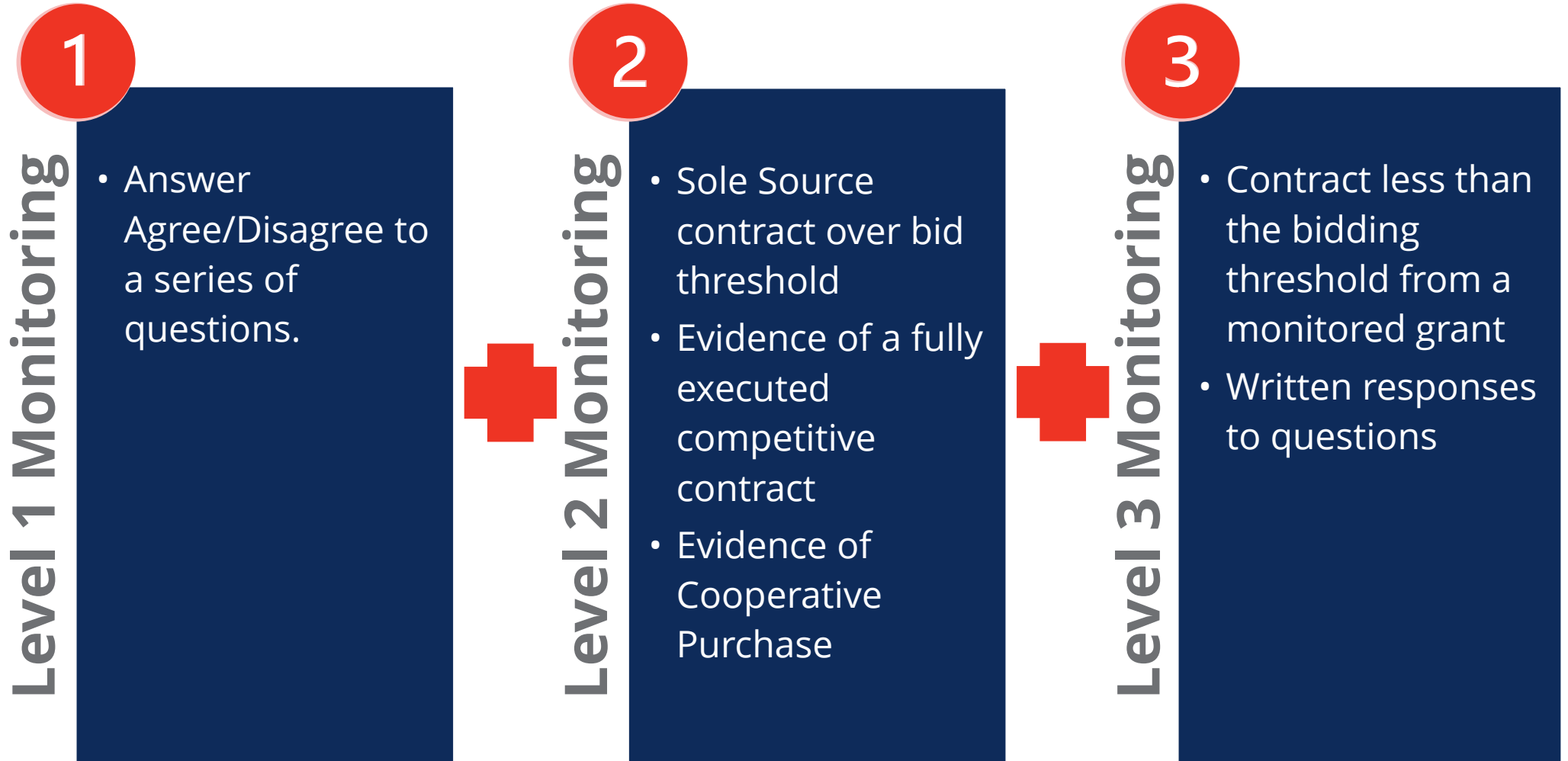
Equipment Guidelines

- Equipment Inventory List (Property Records)
 - Include all required data elements according to 2 C.F.R. § 200.313(d)(1).
 - Include equipment according to capitalization threshold set by LEA or \$10,000, whichever is less.
 - Grant program guidelines may be more restrictive.
 - LEAs may include sensitive non-capital assets, according to policies and procedures.
 - Update property records when there is a change in status of the property.
- Equipment Disposition List
 - Includes all required data elements according to 2 C.F.R. § 200.313(d)(1).

Equipment Guidelines

- Designated asset manager
 - Could be each program director, technology personnel, or other
- Proof that physical inventory occurs at least once every two years:
 - LEA's procedures may be more restrictive
 - Signed and dated by the person performing the physical inventory
 - Equipment physically checked against the inventory list
- [Equipment Inventory and Disposition List Template](#)
 - LEAs are not required to use the template.

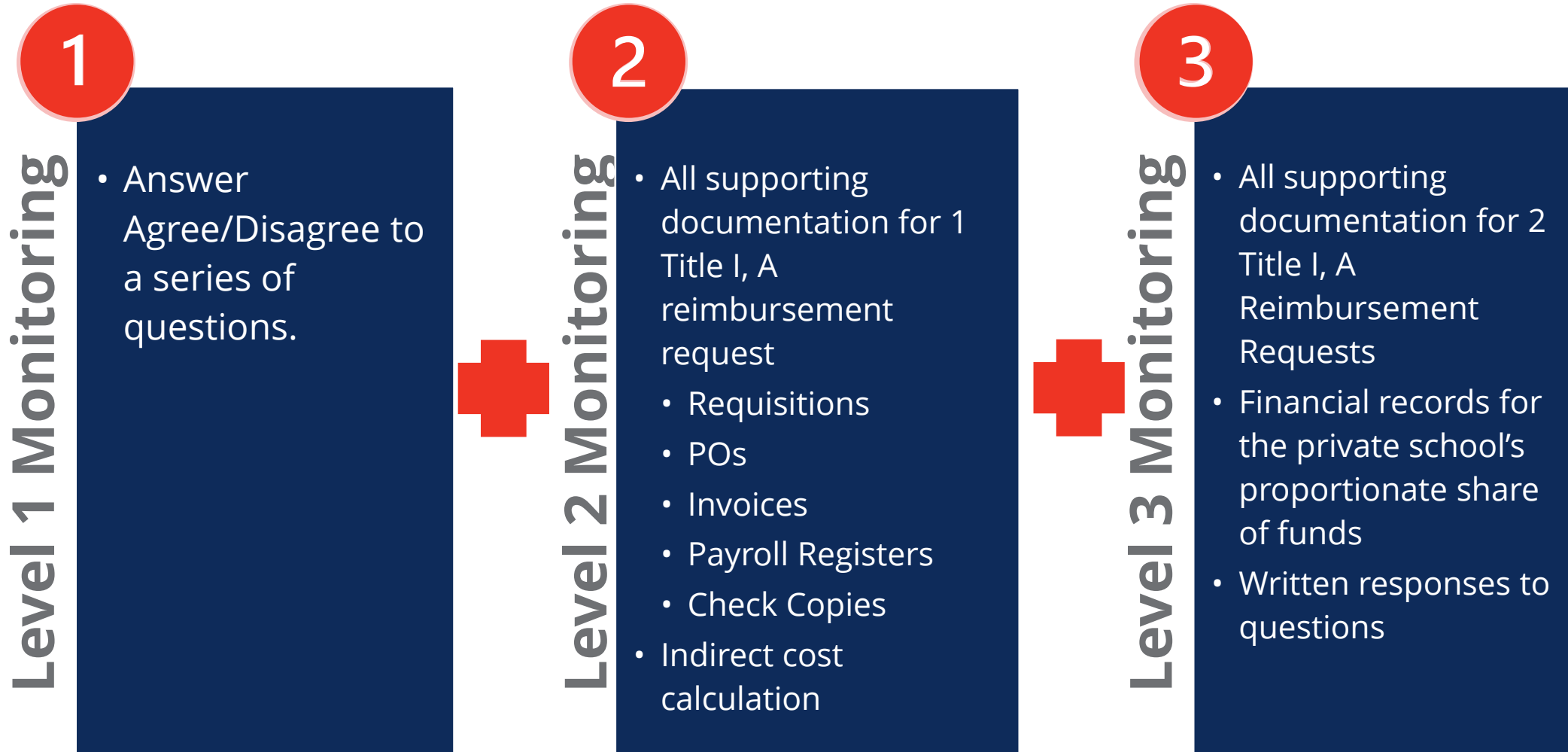
Procurement and Contracts Section



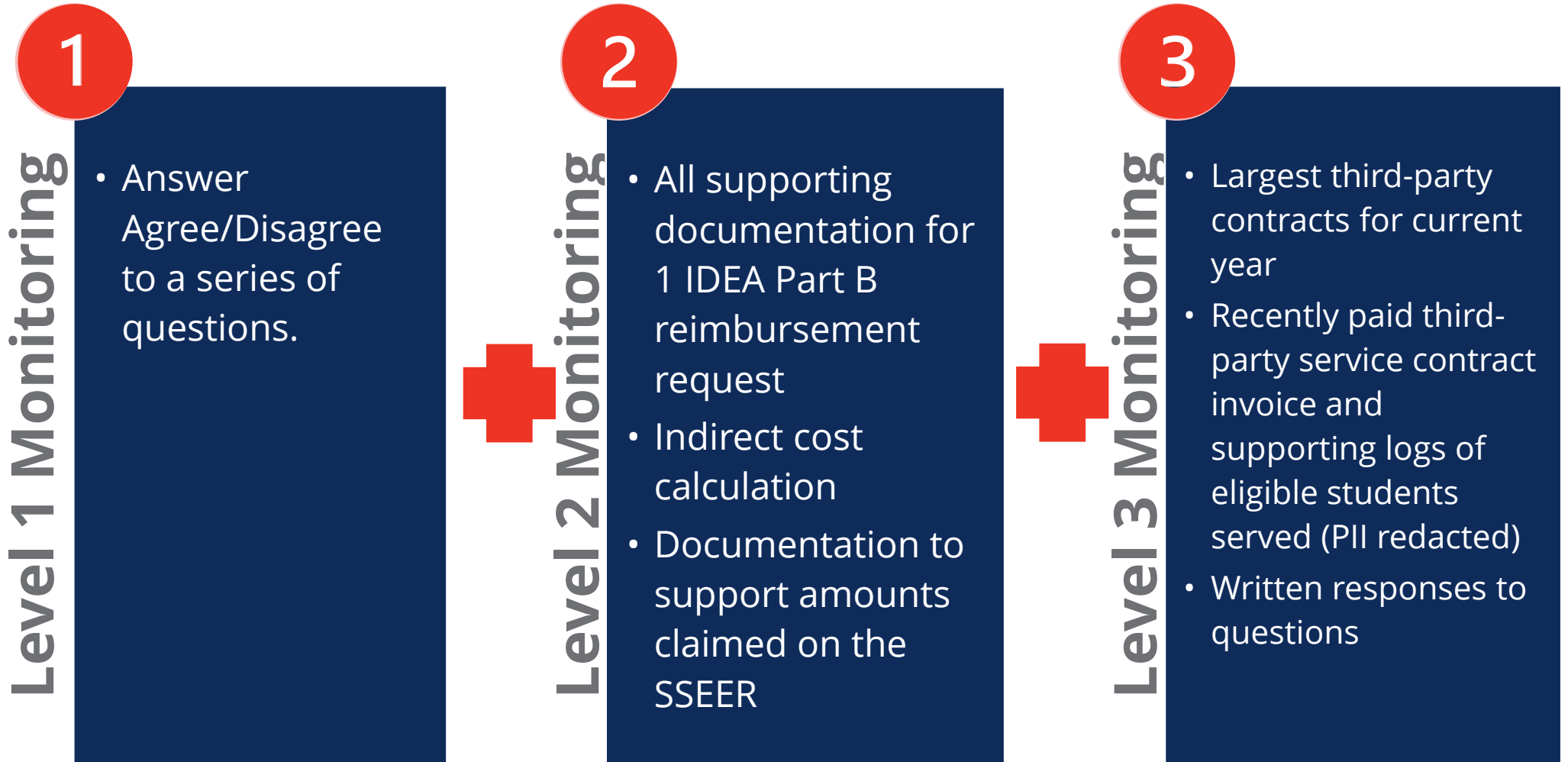
Procurement and Contract Guidelines

- Sole source letters alone are not enough to support sole source purchases.
 - Consider requiring justification forms to ensure proper vetting
- Ensure all policies and procedures are followed for competitive procurement
 - Maintain adequate documentation from beginning to end
 - Advertisement
 - Board minutes, as applicable
 - All bids received
 - Signed contract
 - Payments
 - Other

ESSA Use of Funds Section



IDEA Use of Funds Section



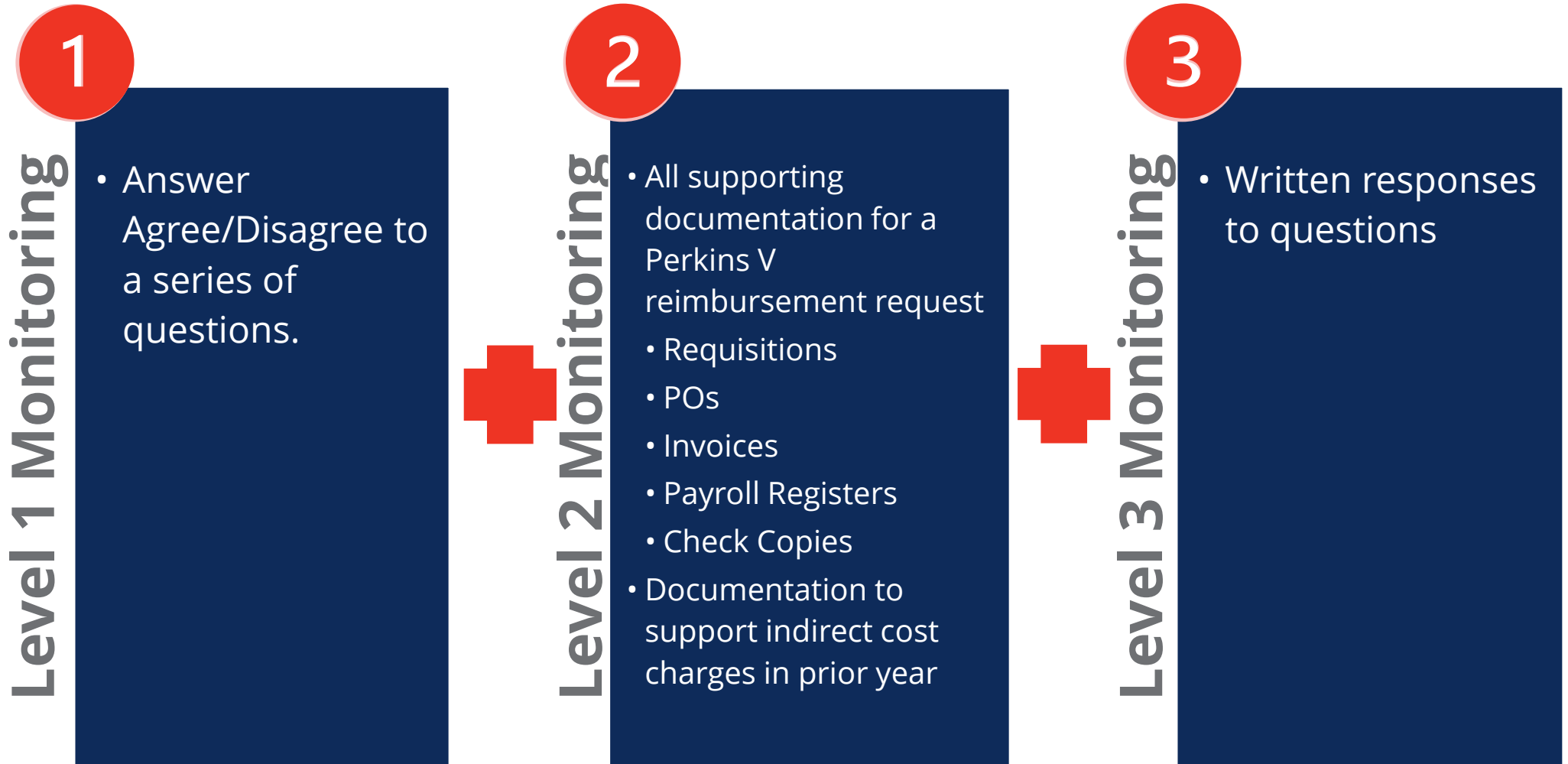
IDEA Use of Funds Section (Additional)

3

Level 3 Monitoring

- Financial records with current year budget and expenditure for private school's proportionate share of funds for equitable services
- Current year-to-date payroll register for all homebound teachers who provide services to regular education students
- All supporting documentation for one (1) IDEA Preschool reimbursement request
- Current statement of expenditures with budgets for Coordinated Early Intervening Services (CEIS) or Comprehensive and Coordinated Early Intervening Services (CCEIS)
 - Include reports from 141 and 142

Perkins V Use of Funds Section



Use of Funds Guidelines - All Funds

- The Finance director and program director should meet regularly to discuss budgets and spending plans.
- Know the period of performance for all grants and the deadlines for carry-forward drop-dead funds.
- Provide program directors with a regular Statement of Expenditures with which to execute a budget-to-actual comparison.
- Make reimbursement requests at least monthly according to actual expenditures.
 - Maintain supporting documentation for each request.
- Keep documentation when calculating indirect costs.

Use of Funds Guidelines – IDEA Specific

- Monitor special education maintenance of effort expenditures from state and local funds throughout the year.
- Track IDEA Part B and IDEA Preschool with different sub-funds, maintaining separate budgets and accounting records.
- Compare third-party service contract invoices against student logs prior to payment (program director sign-off).
- Cost centering (or similar coding) for CCEIS and CEIS revenues and expenditures is required (budget vs actual).
 - Funds transferred to Fund 141 form are budgeted in IDEA 99100 590.

Final Recommendations

- Review the questions in each section on your last level of monitoring to identify any needed areas of improvement.
- Develop and update policies and procedures for the improvement area.
- Focus on one improvement area at a time.
- Repeat this process each monitoring season as you go through the questions.

Fiscal Monitoring Risk Analysis

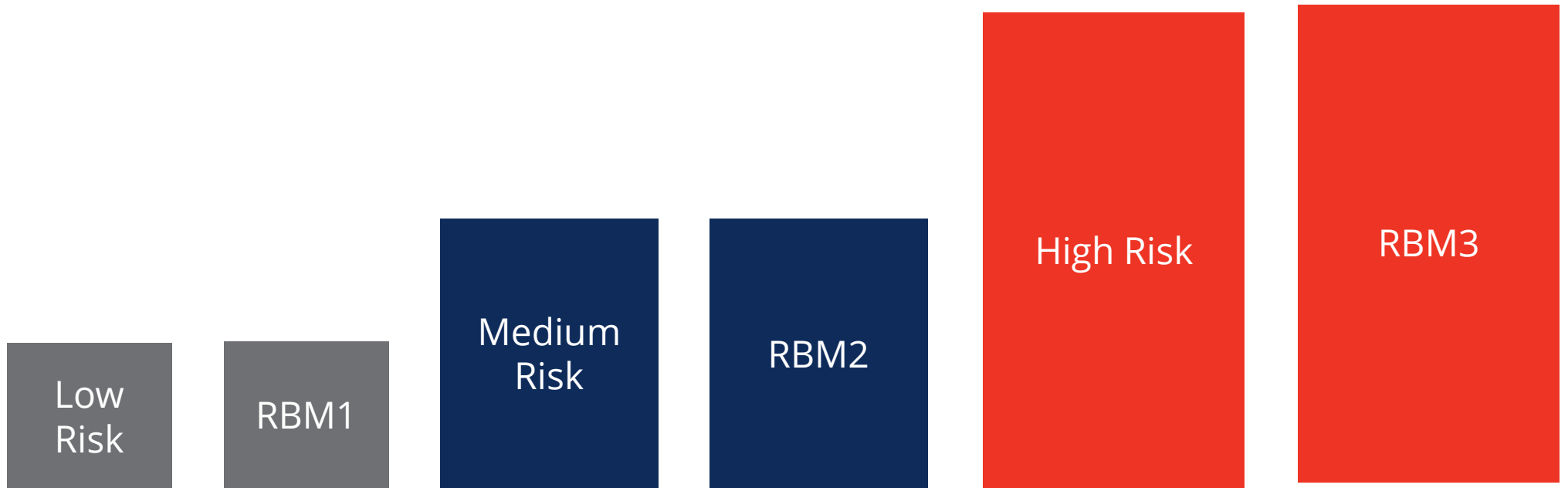
Assigning risk points

Results-Based Monitoring - Risk Analysis

- The Results-Based Monitoring Risk Analysis is embedded in ePlan under the *Data and Information* tab for all LEAs to view.
- The department must:
 - conduct a risk analysis according to 2 C.F.R. §§ 200.303, 200.332;
 - evaluate each LEA's risk of non-compliance for purposes of determining appropriate monitoring; and
 - monitor LEAs to ensure compliance and performance goals are achieved.
- Monitoring must include a review of financial and programmatic reports, ensuring corrective action and issuing a management decision on audit findings.

Risk Points Possible

- More points assessed = increased risks
- More points assessed = higher level of monitoring assigned



Fiscal Points Possible

Perkins V Drawdown

- LEAs with less than an average of 20% drawdown per quarter - 15 points

ESEA, IDEA, and Perkins V Basic Drop Dead/Release of Funds

- \$100 or more of drop-dead funds or released funds - 5 points

IDEA Excess Carryover

- 50% or greater carryover - 10 points

ESSA Excess Carryover

- 50% or greater carryover - 10 points

Perkins Preliminary Allocation Points

- 1 point for receiving up to \$30,000
- 2 points for \$30,001 to \$60,000
- 3 points for \$60,001 to \$100,000
- 4 points for \$100,001 to \$150,000
- 5 points for more than \$150,000

Fiscal Points Possible

Single Audit Findings

- 1 + finding - 15 points

Annual Financial Report Findings

- 10 pts per finding
- Max of 50 points

Centralized Finance Office

- LEAs that use a county or city centralized finance office
- Automatic 10 points due to risk

CFA Preliminary Award

- 1 pt per \$1 million - max 5 points

CFO, IDEA and ESEA Bookkeeper Years of Experience

- >1 yr in the role in TN - 5 points
- 1-3 years - 2 points

ePlan Budget Deadline

- State Funds - 10 points

CFA and FER Deadline

- Missed deadline - 10 points each

Fiscal Monitoring Risk Determination

Monitoring Determinations

- The LEAs receiving the largest allocations (Davidson, Hamilton, Knox, and Shelby) participate in either Level 2 or 3, depending on total risk score.
- LEAs that completed Level 3 in the previous fiscal year are excluded and assigned Level 1.
- Each LEA with the highest risk score in the respective program is assigned a Level 3: ESEA, IDEA, Perkins, and Fiscal.



Monitoring Determinations

- At least 10 percent of LEAs receiving funds via the CFA are identified for Level 3.
- Between Level 3 and Level 2, at least 20 percent of LEAs are identified.
- A random selection of one or more LEAs to participate in Level 3 may occur.
- All LEAs not identified for Level 3 and Level 2 must participate in Level 1.



Common Fiscal Monitoring Findings

Level 3 and Level 2

Common Fiscal Monitoring Findings

- Federal property records (inventory listings) not having all required elements (2 C.F.R. § 200.313(d)(1))
- Semi-Annual Certifications not dated in accordance with the calendar year or signed after the fact (2 C.F.R. § 200.430)
- Sole source letters used as the only means of justification for sole source purchasing (2 C.F.R. §§ 200.319-320)
- Travel pre-approval not documented, and reimbursement procedures do not clearly state the reimbursement methodology for lodging, food, and mileage (2 C.F.R. §§ 200.432, 200.474, and 200.475)



Uniform Grants Guidance

Uniform Grants Guidance

- What is Uniform Grant Guidance (UGG) or 2 C.F.R. 200.0 et seq?
 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- Sub-recipient areas of emphasis:
 - Financial Management System
 - Procurement System
 - Property Management System
 - Cost Principles



Uniform Grants Guidance

- The OMB Circular has had a MAJOR emphasis on “strengthening accountability” by improving policies that protect against waste, fraud and abuse
 - Required written policies/procedures
- **NEW** - [LEA UGG Template](#) located in ePlan>TDOE Resources>Fiscal- District Technical Assistance>Year-end Close and Finance Expenditure Reporting>TN LEA UGG Policies and Procedures Template



Uniform Grant Guidance

- The template, as revised by you, can become your comprehensive policies and procedures manual in compliance with UGG.
 - Items highlighted in yellow indicate where districts insert relevant information.
 - Items in plain text are intended to become part of your final document.
 - You may provide links to and reference specific policy or procedure numbers.
- LEAs must follow the most restrictive of local, state, and federal regulations.
- Policies and procedures must be specific to your LEA.



Written Policies and Procedures

- A policy is a guiding principle used to set direction.
 - Changes infrequently
 - Is broad and general
 - Adopted to help implement laws, rules, and regulations
- A procedures is a series of steps to be followed to implement a policy.
 - May regularly change and improve
 - States specifically who, what, when, and how
 - Offers a detailed description of activities



Uniform Grants Guidance: Time and Effort

Time and Effort

- Charges (salaries, wages, stipends, bonuses, benefits) to Federal awards must be based on records that accurately reflect the work performed. 2 C.F.R. § 200.430(g)
- ALL employees whose salaries are paid in whole or in part with federal funds must have time and effort documentation.
- **NEW** - Employees funded by state and/or local funds for salaries included in the special education maintenance of effort (MOE) calculation (cost-sharing requirements) must maintain time and effort documentation ([2 C.F.R. § 200.430\(g\)\(4\)](#))



Minimum Standard for Documentation

- Charges for salaries must be based on records that *accurately reflect the work performed*.
 - Be supported by a system of internal controls that provides reasonable assurance that charges are accurate, allowable, and allocable (WRITTEN PROCEDURES!)
 - Be incorporated into official records
 - Reasonably reflect total activity for which the employee is compensated (not to exceed 100 percent)
 - Encompass all activities (federal and non-federal);
 - Comply with all established accounting policies and practices
 - Support distribution among specific activities or cost objectives



Cost Objective

- What is a cost objective?
 - A program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. (2 C.F.R. § 200.1)
- What is a single cost objective?
 - A *single work activity* that may be funded by one or more funding sources
- What is a multiple cost objective?
 - More than one *set of work activities*, each of which is allowable under and chargeable to particular federal program(s) and state or local sources



Time and Effort

- Examples of time and effort documentation
 - Semi-Annual Certification: Employee with 100 percent of time on one Federal award or cost objective
 - Personnel Activity Report (PAR): Employee with time on more than one Federal award or cost objective
 - Time Sheet
- Payroll may be based on budget estimates.
- Payroll charges based on budget estimates must be reconciled after the fact to actual work performed.



Semi-Annual Certification

- Employee with work funded 100 percent by a single cost objective or a federal grant.
- Must be completed at least every 6 months
 - January 1-June 30: Signed and dated **after** June 30
 - July 1-December 31: Signed and dated **after** December 31
- Signed by employee (or supervisor with direct knowledge or work being performed)
- Reflect after-the-fact distribution of actual activity
- Account for 100 percent of the time for which each employee is compensated



Example of Semi-Annual Certification – Employee

DIRECTIONS FOR COMPLETION:

- A – Choose ONE program area in which the employee works: Carl Perkins, ESSA, or Special Education
- B – Choose ONE funding source from which the employee is paid:
IDEA Part B or IDEA Preschool program; Perkins Basic Grant; NCLB Consolidated Administration; Title I;
Title IIA; Title IID; Title III; Title IV; Title V; Title VI; Title X.
- C and D are beginning and ending dates for which the employee is certifying his/her work activity.
- List all employees funded under applicable budgets (IDEA Part B, IDEA Preschool, Title I, Perkins, etc.
There must be a method of separating each program area—separate page or columns)
- List the position of the employee (teacher, educational assistant, etc.)
- Immediate supervisor signs giving assurance that the employees listed work only on allowable
activities. (For school employees, the immediate supervisor would be the principal.) Signature and
date are to be “after the fact” for work completed.
- Give date of signature
- List the title of supervisor
- Indicate where the employees listed work: school name, central office, etc.

**Supervisor
Certification / Assurance**

I assure that the employees listed below are devoting **100%** of their work time to allowable _____ **A** _____ activities
under _____ **B** _____ program, for the period beginning _____ **C** _____ and ending _____ **D** _____.

Name of Employee	Position	Name of Employee	Position
Add rows as needed...			

Supervisor’s Signature

Date

Title

School Name / Job Location

Example of Semi-Annual Certification – Supervisor

**Semi-Annual (SA)
Time and Effort Certification**

School:

This semi-annual time and effort form is provided in accordance to 2 CFR §200.430(i) Standards for Documentation of Personnel Expenses. It is to be completed at least twice per year for any employee who works solely on a single federal program or cost objective.

I certify that **100%** of the position of the employee(s) listed below are allowable and allocable to the following **Federal Program or Single Cost Objective** (Title I School Wide Plan, Title II, Title III, IDEA Part B, etc.): for the period beginning (mm/dd/yy) and ending (mm/dd/yy) .

Name of Employee	Position	Employee's Signature (Optional)

The semi-annual certification is the only time and effort record that allows the immediate supervisor's signature in lieu of the employee's signature. The certification should be **signed after-the-fact** by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

Supervisor's Signature

Supervisor's Title

Date

Personnel Activity Report (PAR)

- Employee is funded partially on one or more grant cost objectives: two federal grants, one federal and one non-federal grant
 - Exception: If the employee has the same weekly schedule and 100 percent of their time could be charged to a Federal award, do not complete a PAR, complete a semi-annual assurance instead.
- Must be completed monthly and coincide with pay periods



Continue: Personnel Activity Report (PAR)

- Must be supported by records (calendars, written records of activity for each day/week)
- Be signed by employee, dated after the end of the month
- Be after-the-fact distribution of actual activity, not a budget estimate
- Account for 100 percent of employee's activity



Example PAR

Volunteer County								
Personnel Activity Report (PAR)								
Month, 20XX								
Employee Name:								
		<i>Additional Columns, if necess</i>						
	Budget	Enter Budgeted %	Enter Budgeted %	Enter Budgeted %				
Day	Date	Enter Cost Objective Here	Enter Cost Objective Here	Enter Cost Objective Here	Annual Leave	Sick Leave	Holiday Leave	Total Time Worked
Monday								-
Tuesday								-
Wednesday								-
Thursday								-
Friday								-
	Totals	-	-	-	-	-	-	-
	% of Total	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
I certify that this report represents a true recording of effort expended for the period indicated and that I have full knowledge of those activities.								
Signature of Employee		Date						
Position Title								
Job Location								

Semi-Annuals and PARs

- Examples are available in ePlan.
 - TDOE Resources>ESEA Forms>Certification of Employment Personnel Activity Forms
 - Reach out to fiscal consultant



Reconciliation Procedures

- Reconcile actual costs to budgeted distributions
 - Budget estimates may be used for interim accounting purposes, provided estimates produce reasonable approximations of activity performed.
 - **Budget estimates do not qualify as support for charges to awards.**
 - If using budget estimates to charge salaries to awards, salaries charged to awards must be adjusted to reflect the actual distribution of time.
- Conduct semi-annual reconciliations of Semi-Annual Certification forms and PAR forms with budgeted distributions.
- Make any necessary adjustments (journal entries) to Federal award based on reconciliations.



Discussion

- If I am a SPED assistant who has the same daily schedule of special education activities, but my salary is funded through both General Purpose and IDEA Part B, would I be required to complete a Personnel Activity Report PAR or Semi-Annual Certification? Why?

Semi-Annual Certification

- It is one cost objective, and the assistant has the same daily schedule of special activities. Just because they are paid out of two funding sources does not mean it is multiple cost objectives. The SPED assistant should have a copy of their schedule along with the certification.



Discussion

- If the LEA has time sheets that allocate the time spent on one or more cost objectives, would this suffice for time and effort documentation? Why?

Yes, but ensure the timesheet has all the necessary components of a semi-annual or PAR.

Uniform Grants Guidance: Travel Policies and Procedures

Internal Controls 2 C.F.R. § 200.303

- Subrecipients must establish, **document**, and maintain effective internal control over the Federal award that provides reasonable assurance that the subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
- The word “document” was added to EDGAR’s most recent updates.
- Lack of written pre-approval was found during recent monitorings.



Internal Controls 2 C.F.R. § 200.303

- Pre-approval needs to be captured in writing and approved by the program manager.
 - Are the costs necessary (to carry out the program)?
 - Are costs reasonable? (Do the charges align with what a prudent person would pay?)
 - Are costs allocable? (Is there a benefit to the Federal award?)
- If not captured in writing, can we be sure that pre-approval occurred?
 - Do you have procedures in place? (i.e., a pre-approval travel form)



Travel 2 C.F.R. § 200.475

- Travel costs include the transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the recipient or subrecipient.



Travel 2 C.F.R. § 200.475

- May be charged based on the following:
 - **Actual cost** basis
 - **Per diem** or **mileage** basis
 - **Combination**
- Reimbursement method must apply to the **entire trip**, not selected days
- Charges must align with the **entity's written travel policy/procedures**
- The obligation for travel is made when the travel is taken. 34 C.F.R. § 75.707



Lodging & Subsistence

- Cannot exceed reasonable charges normally allowed in regular operations.
- Reimbursement rates must follow written policy or, if none is specified, Federal default rates apply.
 - Rates in 5 U.S.C. §§ 5701-5711
 - GSA per diem rates ([gsa.gov](https://www.gsa.gov))
 - IRS mileage rates (Currently \$.70 Cents Per Mile 2025).



Advance Payments for Travel

- Conference/training registration fees can be reimbursed **before travel**, if approved.
- If the traveler cannot attend:
 - Must seek a refund and repay any amount refunded.
 - If no refund:
 - Agency absorbs cost if absence is for acceptable reasons (illness, emergency, etc.).
 - Traveler repays if absence is deemed inexcusable.
 - [41 C.F.R. §§ 301-74.21-301-74.24](#)



Airfare

- Only the least expensive unrestricted accommodations allowed unless exceptions apply (medical needs, unreasonable hours, excessive routing, cost trade-offs).
- LEA must document exceptions.



Travel-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

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.)



Discussion

- A teacher is attending a conference from June 28–July 1, 2025. What fiscal year should the expenditures be paid from?

Conference fees can be paid in FY25. Travel expenses should be split between the two fiscal years based on actual travel dates; costs incurred June 28–30 charged to the current fiscal year FY25 (ending June 30), and costs from July 1, 2025, onward, charged to the next fiscal year FY26 (starting July 1, 2025).



Discussion

- If a district has no written travel policy, what rates must be used for lodging, meals, and mileage reimbursements?

Federal default rates must be used, including those established under 5 U.S.C. §§ 5701-5711, the GSA per diem rates for lodging and meals, and the IRS mileage rates for vehicle travel.

- A district does not have a mileage reimbursement rate listed in its policy. What rate should the district use to reimburse for mileage?

The current IRS mileage rate is \$0.70 per mile. (as of January 2025)



Discussion - Continued

- An employee books first-class airfare, citing a medical condition, but does not provide documentation. Can this expense be reimbursed under 2 C.F.R. § 200.475? Why or why not?

No. Exceptions for higher-class airfare require proper documentation justifying the medical need. Without documentation, the expense is not allowable.



Discussion - Continued

- A traveler receives an advance payment for a conference registration but is unable to attend due to a family emergency. What steps must the traveler and agency follow regarding the advanced payment?

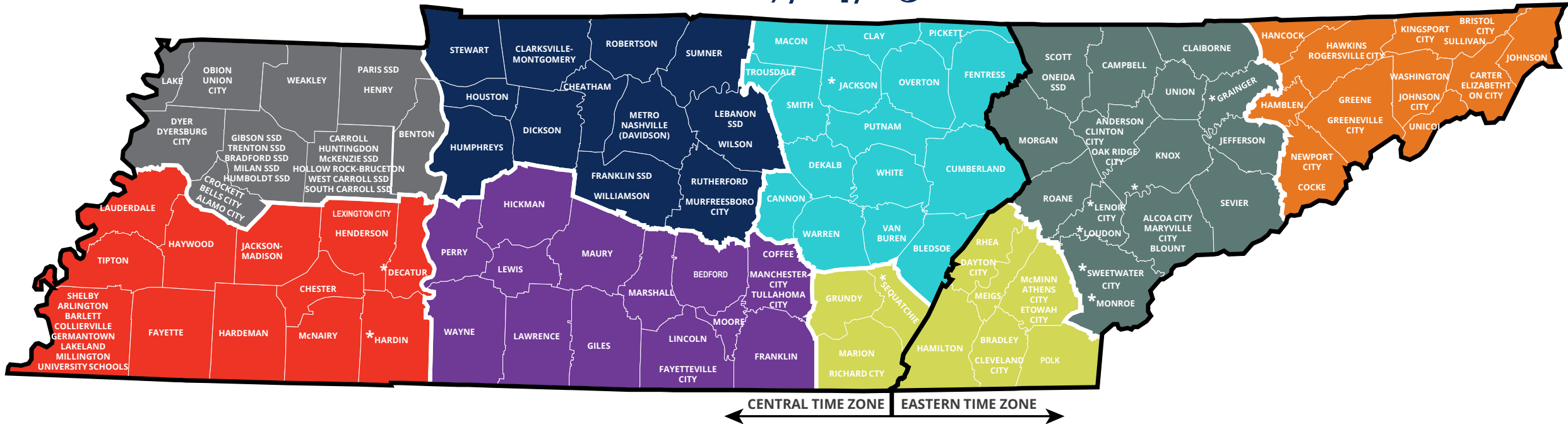
The traveler must seek a refund from the conference provider and return any refunded amount to the agency. If no refund is given and the absence is due to an acceptable reason (such as illness or emergency), the agency absorbs the cost. If the absence is inexcusable, the traveler must repay the agency.



Resources

Regional Finance Consultant District Map

As of 7/14/25



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Bryan Clark	Taffe Bishop	Shelby Ownbey	Jill Lewis
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*District assigned to a finance consultant in a different CORE region.

Regional Finance Consultant District Assignment

As of 7/14/2025

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

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

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Resources

- **Tennessee Department of Education** [Education \(tn.gov\)](https://www.tn.gov/education)
- **Tennessee State Board of Education** [Rules, Policies and Guidance \(tn.gov\)](https://www.tn.gov/education/rules-policies-guidance)
- **ePlan TDOE Resources** eplan.tn.gov/
 - [Property Record Template](#)
 - [Reimbursement Requests Overview](#)
 - [TN LEA Internal Controls Risk Assessment Template](#)
 - [TN LEA UGG Policies and Procedures](#)
- **Tennessee Comptroller of the Treasury** [Comptroller of the Treasury - Comptroller.TN.gov](https://comptroller.tn.gov/); [Manuals \(tn.gov\)](#)
- **Tennessee General Assembly** [Legislation - TN General Assembly](#)
- **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 \(lexis.com\)](#)

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 that 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

Networking/Discussions

Networking and Discussions

- Use this time to confer with each other and share ideas, procedures, questions, etc.





Thank You!

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