

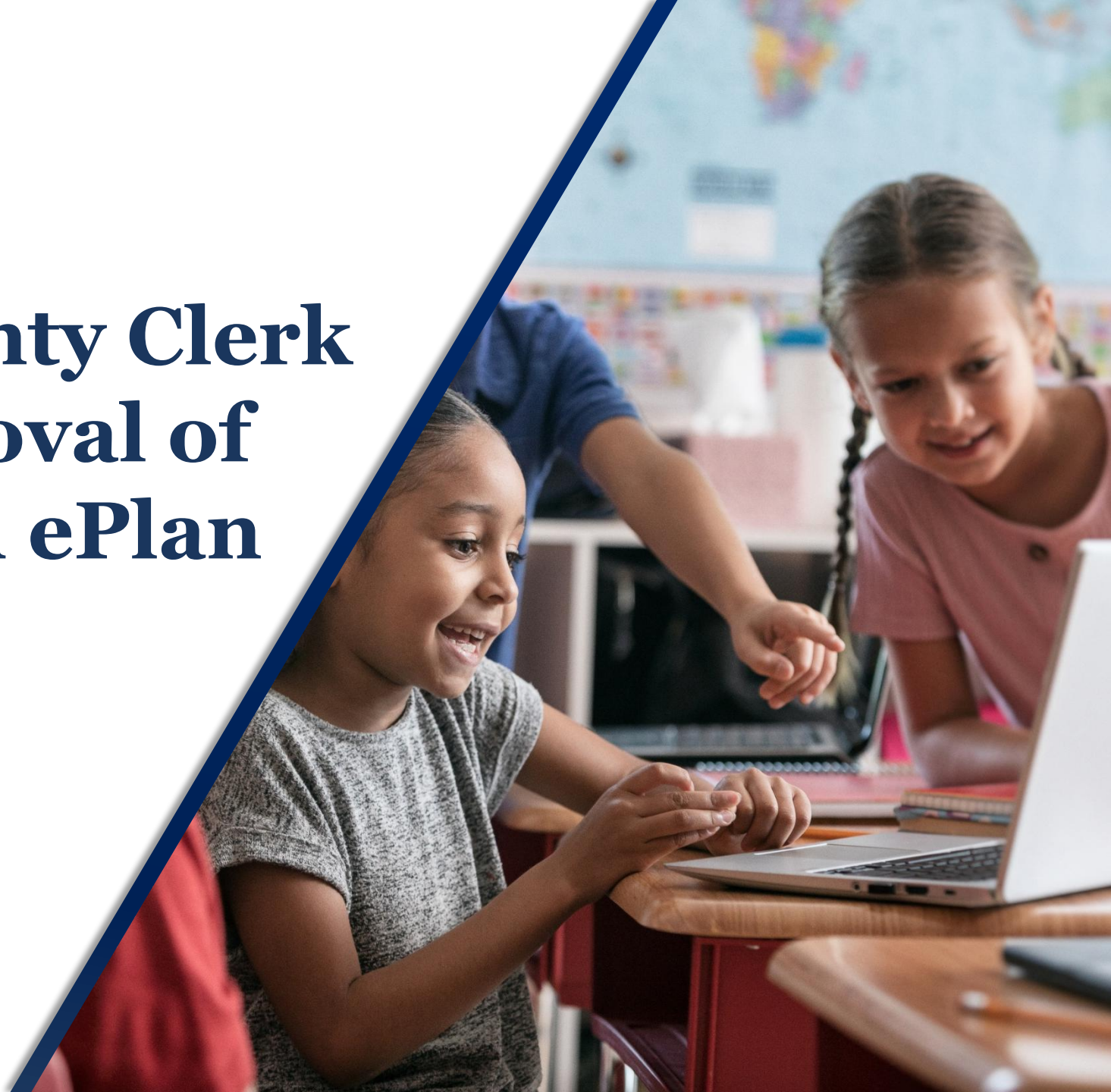


Fiscal Agent/County Clerk Review and Approval of School Budgets in ePlan

Holly Kellar

Director | Local Finance

August 2026



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Generative AI tools are not adequately regulated and are designed to train on data that is collected and may misrepresent data or release protected data to the general public.

While the State supports your desire to maintain documentation of the meeting and what you learn, **please respect our decision to safeguard information** and do not attempt to use tools such as these. If you choose to use a tool such as this, the State will block that tool from the meeting.

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Agenda

- School Budget Approval
- ePlan User Access
- Navigating ePlan
- Resources



School Budget Approval

Budget Approvals

- School district budgets are approved by multiple governmental agencies.
 - Board of Education
 - County Commission
 - Tennessee Comptroller of the Treasury
 - **Tennessee Department of Education (TDOE)**
 - **Fiscal Agent/County Clerk** approves budget submission to TDOE

Reporting School Budgets

- School budgets are reported to TDOE through the **State Funds Application** in **ePlan**.
- Budgets are due within thirty (30) days after the beginning of each fiscal year (T.C.A. § 49-3-316(a)).
 - Submission may be delayed if the county commission has not yet adopted a budget.

What is ePlan?

- **ePlan** is a web-based platform that serves as the Tennessee Education Finance and Accountability System (TEFAS)
 - **Funding applications**
 - Financial reporting
 - Data and information collection tools
 - Monitoring instruments
 - Reimbursement requests

State Funds Application

- The State Funds Application includes the budgets for all school district funds.*
 - General Purpose School
 - Central Cafeteria
 - School Transportation
 - Education Debt Service
 - Education Capital Projects
 - Other school district funds
 - *Exclude School Federal Projects

TDOE's Role in Budget Approval

- As part of the overall budget approval process, TDOE confirms:
 - Complete budget entry by LEA in ePlan
 - Required Local Contribution is met
 - Maintenance of Effort (MOE) funding compliance
 - 3% Fund Balance test is met
- TDOE's approval of the budget in ePlan indicates that the confirmation items are met.

Fiscal Agent/County Clerk's Role in Budget Approval

- Ensure that the budget entered into ePlan by the LEA is complete.
 - All school funds, excluding Federal Projects
 - Revenues and expenditures in each fund
- Ensure that the budget matches the budget approved by the school board and county commission.

Timeline

- July 31: Budget entry due in ePlan (T.C.A. § 49-3-316(a))
 - Delayed if the county commission has not yet approved the budget
- July 31: Budget approvals due in ePlan
 - Delayed if the LEA is using fund balance to balance the budget, and the prior-year's final expenditure report has not been submitted and approved.
- October 1: TISA funds withheld for LEAs who have not submitted an approved budget (see T.C.A. § 49-3-353)

ePlan User Access

ePlan User Access (slide 1 of 4)

- To secure ePlan user access
 - Navigate to [ePlan Public Access](#)
 - Click TDOE Resources> User Access Forms> [ePlan User Access Form for LEAs](#)

The screenshot shows the TN Department of Education website. The header includes the TN logo and the text 'Department of Education'. A left sidebar contains links: 'ePlan Home', 'Search', 'TDOE Resources' (highlighted in green), 'Help for Current Page', 'Contact TDOE', and 'ePlan Sign-In'. Below these links are buttons for 'Public Access' and 'Production'. The main content area is titled 'TDOE Resources' and features a search bar with the text 'TDOE Resources Search'. Below the search bar, it says 'Below are the TDOE Resources. Expand the nodes to view the folder'. A list of resources is shown, with '1. Memorandums and Communication' expanded to reveal '1a. User Access Forms'. Under '1a. User Access Forms', several links are listed, including 'ePlan User Access Form for a Single Non-Public School', 'ePlan User Access Form for LEAs Updated 2023-23.3' (highlighted in yellow), 'LEA User Access Form for LEA User Access Administrators 2', 'ePlan User Access Form for Charter Schools 1.26.26', and 'ePlan User Access Form for Community-Based Organizations'.



ePlan User Access (slide 2 of 4)

- Complete the LEA ePlan User Access Form
- Submit the form to the LEA User Access Administrator
 - Administrator grants County Clerk access

2. To remove or copy access from current/previous users, check the appropriate box and write in the previous user(s) full names.
3. Obtain the required signatures.
4. Submit this form to the LEA User Access Administrators to request user roles (except those marked with a star *).
5. Alternatively, this form may be emailed to ePlan.Help@tn.gov to request the role. For user access roles marked with a star *, email the completed form to ePlan.Help@tn.gov.

User's Name: _____ LEA Name: _____ LEA ID #: _____

Email (ePlan User ID email, not SSO log-in): _____ Phone: _____

Funding Application/Grant Director Roles	
1	
2	
3	

Monitoring Roles	
1	
2	

Data and Information Roles	
1	
2	
3	

Grouping Roles	
1	

Other Roles	
1	
2	

Fiscal & Approve Roles	
☐	LEA Authorized Representative: final approval of any funding app. & monitoring document (Only the Director of Schools (DOS) may have this role) ★
☐	LEA Fiscal Update* (Bookkeeper): request reimbursements from any funding app (CFO approval required for this role) ★
☐	LEA Fiscal Representative (CFO/Finance Director): fiscal approve funding app.; Complete FER; submit state funds app; request reimbursements from any funding app. ★
☐	Board Chair: approve state funds app.
☐	County/City Clerk or SSD Recorder: approve state funds app.

LEA-Level Planning Roles	
☐	LEA Plan Data Entry: edit LEA Plan. (This role is not for editing individual school plans.)
☐	LEA School Plan Reviewer: edit school- & LEA-approve school plan. (For LEA-level staff to review school plans)

Data View	
☐	LEA Data View Only: view all ePlan components and upload to LEA Document Library but can't edit other ePlan components. (Allows the user to be selected as a contact in the CFA)

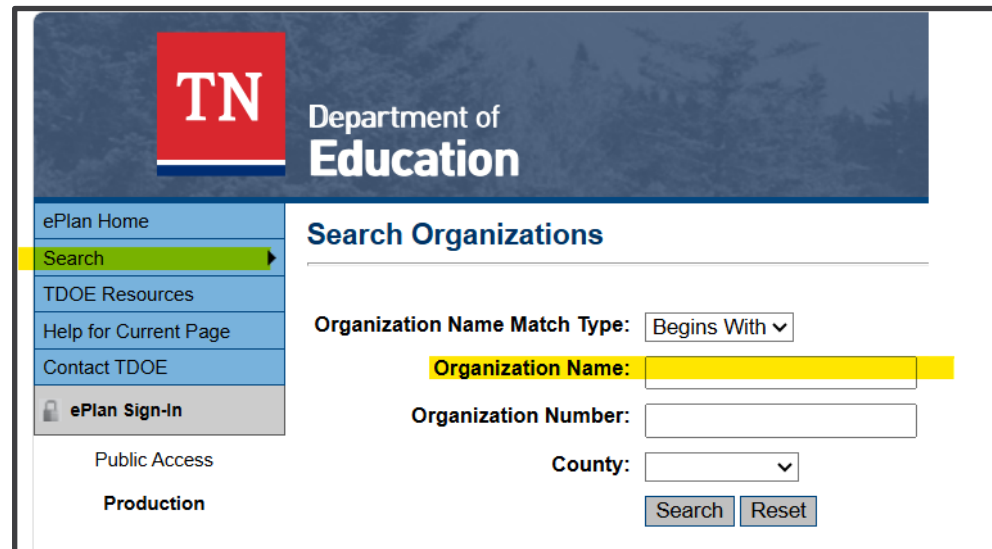
To replace or copy from current/previous user(s): Select the correct check box(es) and provide name(s) of previous user(s)

☐ Copy all access from the current/previous user	☐ Remove all access from current/previous user	Previous User(s):
☐ Remove access indicated above <u>only</u>		



ePlan User Access (slide 3 of 4)

- To find the LEA User Access Administrator, first click Search in the Navigation pane and enter the Organization Name. Next, click the search button, then select the organization from the list.



The screenshot displays the ePlan User Access interface. At the top, there is a header with the TN Department of Education logo. Below the header, a navigation pane on the left contains links: ePlan Home, Search (highlighted with a green bar and a right-pointing arrow), TDOE Resources, Help for Current Page, Contact TDOE, and ePlan Sign-In. The main content area is titled 'Search Organizations'. It includes a dropdown menu for 'Organization Name Match Type' set to 'Begins With', a text input field for 'Organization Name' (highlighted with a yellow bar), a text input field for 'Organization Number', and a dropdown menu for 'County'. At the bottom of the search area are 'Search' and 'Reset' buttons. Below the navigation pane, there are links for 'Public Access' and 'Production'.



ePlan User Access (slide 4 of 4)

- Click Address Book in the Navigation pane and scroll down to find the LEA User Access Administrator(s).

The screenshot displays the ePlan Address Book interface. On the left is a navigation pane with the following items: ePlan Home, Search, Planning, Monitoring, Funding, Data and Information, Reimbursement Requests, Project Summary, Address Book (highlighted in green), TDOE Resources, Help for Current Page (with a '2' icon), Contact TDOE, ePlan Sign-In, and Public Access. The main content area is titled 'Address Book' and shows details for 'Trousdale County (850) Public District - FY 2027'. It includes a link 'View All District Contacts' and a section 'LEA Funding Application Contacts' with an 'Application' dropdown set to 'Consolidated'. Below this, there is a section 'LEA Role Contacts' with a 'Role' dropdown. The role list includes 'Civil Rights and Bullying Compliance Report Director' and 'Consolidated State Performance Report Director'. At the bottom, a section 'LEA User Access Administrator' is highlighted in yellow.

Role
Civil Rights and Bullying Compliance Report Director
Consolidated State Performance Report Director

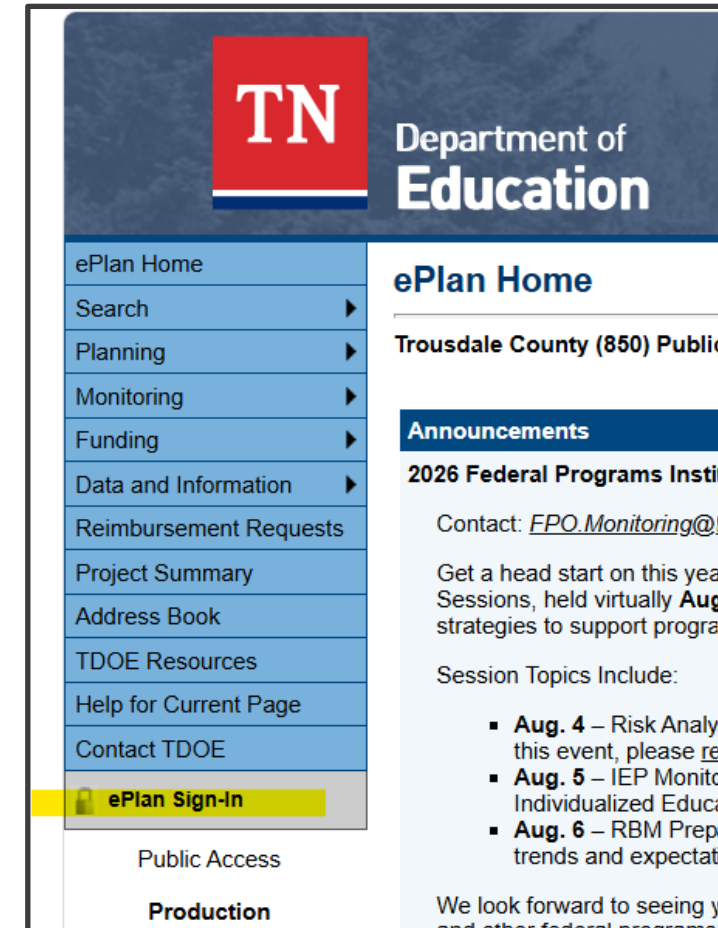
LEA User Access Administrator



Navigating ePlan

ePlan Sign-in

- After receiving your username and password, click ePlan Sign-in to log in.



Find the School District

- Select Search in the Navigation pane, enter the Organization Name, click the Search button, and select the organization from the list.



The screenshot shows the 'ePlan' application interface. On the left is a navigation pane with the following items: 'ePlan Home', 'Administer', 'Search' (highlighted in green), 'Reports', 'Inbox', 'TDOE Resources', 'Help for Current Page', 'Contact TDOE', 'Create Help Desk Ticket', 'System Health', and 'ePlan Sign Out'. The main content area is titled 'Search Organizations'. It contains the following fields and controls: 'Organization Name Match Type:' with a dropdown menu set to 'Begins With', 'Organization Name:' with a text input field, 'Organization Number:' with a text input field, and 'County:' with a dropdown menu. At the bottom of the form are 'Search' and 'Reset' buttons. The user's name 'Kellar, Holly' is displayed at the bottom left of the main content area.



State Funds Application Review

- Go to Funding> Funding Applications> 2027> All Active Applications> State Funds.
- Review the application to ensure accuracy.
 - Matches the school district's budget approved by the county commission
 - All major funds are included (except Federal Projects)

ePlan Home

Administer

Search

Reports

Inbox

Planning

Monitoring

Funding

Data and Information

Reimbursement Requests

Project Summary

LEA Document Library

Address Book

TDOE Resources

Help for Current Page 1

Contact TDOE

Create Help Desk Ticket

ePlan Sign Out

Kellar, Holly

Production

Session Timeout (Hide Timer)

00:29:46

Funding Applications

Trousedale County (850) Public District - FY 2027

2027 All Active Applications

Entitlement Funding Application

Consolidated

CTE Perkins Basic

State Funds

State Special Education Preschool Grant

Competitive Funding Application

Behavioral Partnership Support

CTE Perkins Reserve

Lottery for Education: Afterschool Programs (LEAPS)

Voluntary Pre-K



State Funds Application Approval

- If the budget submission is **correct**, click Fiscal Agent/County Clerk Approved.
- If the budget submission is **not correct**, click Fiscal Agent/County Clerk Returned Not Approved.

Sections

McMinn County (540) Public District - FY 2027 - State Funds - Rev 0

Application Status: School Board Chair Approved

Change Status To: **Fiscal Agent/County Clerk Approved**
or
Fiscal Agent/County Clerk Returned Not Approved

[View TDOE History Log](#)
[View Change Log](#)
[Delete This Application Revision](#)

Description (View Sections Only View All Pages)	
All	
☐	History Log
	History Log
	Create Comment
☐	Allocations
	Allocations
☐	141 - General Purpose
	Revenue



State Funds Application Approval Workflow

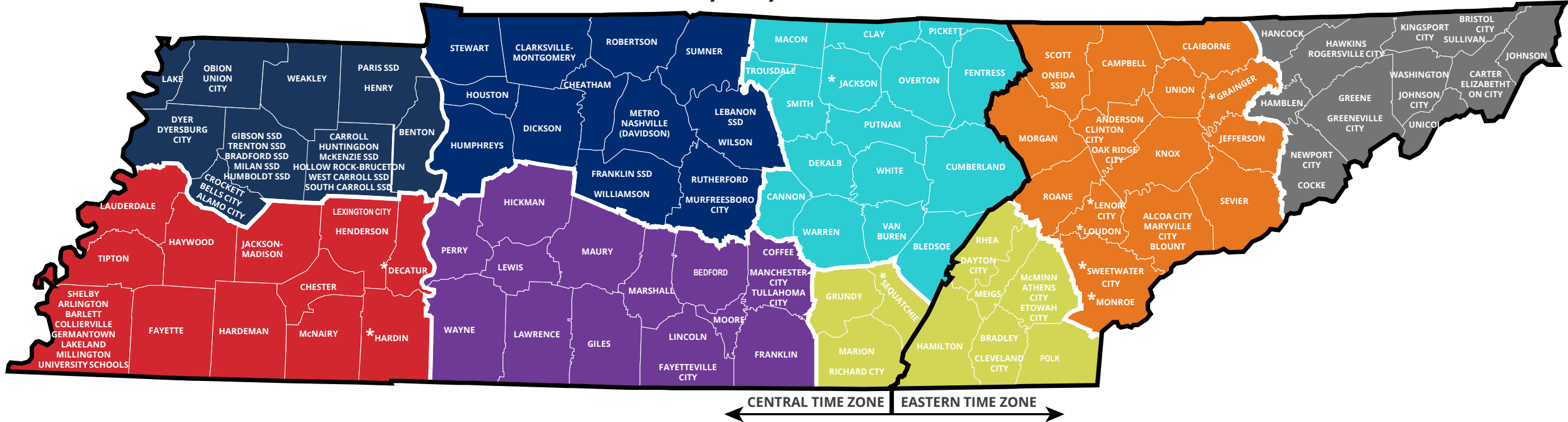
Application Status
Not Started
Draft Started
Draft Completed
LEA Authorized Representative Approved
School Board Chair Approved
Fiscal Agent/County Clerk Approved
TDOE State Funds Director Approved

The school board chair and **fiscal agent/county clerk** only approve the original budget, not budget revisions.

Resources

Regional Finance Consultant District Map

8/11/2026



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	Open Position
Cindy.Smith@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Joshua.Dehnz@tn.gov	Bryan.W.Clark@tn.gov	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	*Temporarily Assigned to Multiple Consultants

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

Regional Finance Consultant District Assignment

8/11/2026

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	Open Position
Cindy.Smith@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Joshua.Dehnz@tn.gov	Bryan.W.Clark@tn.gov	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	*Temporarily Assigned to Multiple Consultants
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 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	Districts: Arlington Community Bartlett City Chester County Collierville Schools Fayette County Germantown Municipal Hardeman County Haywood County Henderson County Jackson-Madison County Lakeland School System Lauderdale County Lexington City McNairy County Memphis-Shelby County Millington Municipal Tipton County University Schools-Memphis	Districts: Cheatham County Clarksville-Montgomery Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro Nashville Public Schools Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN Charter Commission TN School for the Blind Williamson County Wilson County	Districts: Alvin C. York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Jackson 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 SSD *Lenoir City *Loudon County *Monroe County *Sweetwater City +First TN LEAs	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 TN School for the Deaf Union County *West TN School for the Deaf +First TN LEAs	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.							

Finance Division Contacts

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TDOE Resources

- [ePlan User Access Form for LEAs](#)
 - [TDOE Resources](#)
 - [TDOE Standardized System of Accounting and Reporting](#)
 - [County Uniform Chart of Accounts](#)
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-
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Citizens and agencies are encouraged to report fraud, waste, or abuse
in State and Local government.

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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





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