

# **Van Buren County Schools**

## **Policies and Procedures**

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Administration of Federal Education Programs

Aligned with the Requirements of the

New Uniform Grants Guidance

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Revised 06/01/2015

## **How to Use this Template**

New Uniform Grants Guidance (UGG) requires written policies for all federal grants (education, transportation, agriculture, health, etc). Since the UGG is applicable to all grants awarded after December 26, 2014, District policies and procedures meeting UGG requirements should be in place no later than July 1, 2015.

The Tennessee Department of Education (TDOE) is providing this template at the request of multiple districts to assist in meeting these requirements and contains specific language that should be included in policies that apply to federal grant funding. Use of the template is optional but recommended; however, documenting these policies and procedures is required.

This document provides the framework for creating policies and procedures related to the administration of federal education programs. Specifically, it contains the internal controls and grant management standards non-federal entities must use to ensure that all federal funds are lawfully expended. It describes in detail financial management standards, including appropriate cash management procedures; allowability rules; procurement policies; property management protocols; and record retention requirements.

This document is designed to serve as a template for an entity to use when developing its own policies and procedures. This template is meant to be a starting point and a reference guide for non-federal entities as they begin to draft policies and procedures that are unique to the specific circumstances of their organization.

**You do not need to re-create existing district policies and procedures. However, existing policies and procedures may need to be updated to meet the UGG requirements. You can simply provide a link to your current or updated policies and procedures for each section. If necessary, add the policies you do not currently have to this document.**

If you choose to use the template, below is information that will be helpful in navigating through the document:

- Items highlighted in yellow indicate where districts will insert relevant information
- Items highlighted in green are intended to provide additional guidance on a particular section and should be removed prior to adoption of policies and procedures.
- Items in plain text are intended to become part of your final document – a comprehensive policies and procedures manual that is in compliance with the Uniform Grants Guidance and provided language should not be altered as it contains applicable federal regulations.
- For policies or procedures you already have in your district, you may provide links and reference specific policy numbers and descriptions in the template.

If you have any questions related to this document and how to use it as a basis for your entity's own policies and procedures, please do not hesitate to contact your Regional Finance Consultant or Maryanne Durski.

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## I. Introduction

This manual sets forth the policies and procedures used by Van Buren County Schools District to administer federal funds. The manual contains the internal controls and grant management standards used by the District to ensure that all federal funds are lawfully expended. It describes in detail the District's financial management system, including cash management procedures, procurement policies; inventory management protocols; procedures for determining the allowability of expenditures ;time and effort reporting; record retention; and sub-recipient monitoring responsibilities.

New employees of the District, as well as incumbent employees, are expected to review this manual to gain familiarity and understanding of the District's rules and practices. If you have any questions regarding the administration of federal education grants, including questionsrelated to specific federal grant programs, please do not hesitate to contact the applicable program office at the Tennessee Department of Education (TDOE).

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Annual Operating Budget</b>	Descriptor Code: <b>2.200</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

## General

All school system budgets are the operational plans stated in financial terms which describe the programs to be conducted during the fiscal year beginning July 1 ending June 30 the following year.

## Central Office

### PREPARATION PROCEDURES

Budget planning shall include an analysis of previous staffing, curriculum and facilities, and projections requiring additional staffing, curriculum modifications, and additional facilities.

The budget proposal should be balanced, consistent with board policy and contract conditions, to include provisions for:

- Programs to meet the needs of the entire student body
- Staffing arrangements adequate for proposed programs
- Maintenance of the district's equipment and facilities
- Efficiency and economy <sup>1</sup>

Budget preparation shall be the responsibility of the director of schools. The director of schools will establish procedures for the involvement of staff, including requests from department heads and principals, all of whom shall seek advice and suggestions from other staff and faculty members.

The director of schools and the chairman of the board shall develop a budget preparation calendar no later than January 1 of the current school year. The calendar shall be used as a guide for coordinating the budgetary activities of individuals and groups, collecting budget data, reviewing budget problems, and making budget decisions.

### HEARING AND REVIEWS

The proposed budget will be available for inspection by various interested citizens or groups in the office of the director of schools.

### FINAL ADOPTION PROCEDURE

The Board shall adopt a budget and submit it to the County Commission no later than forty-five (45) days prior to the actual date the budget is to be adopted by the county commissioners.<sup>2</sup>

The director of schools shall file with the Commissioner of Education a copy of the budget within ten (10) days after its adoption.<sup>3</sup>

#### Legal References:

1. Tennessee Internal School Uniform  
Accounting Policy Manual; Section 4-19  
1.401 2. TCA 6-36-110, TCA 49-2-203(a)(10)  
3. TCA 49-2-201(b)(7); TRB/MS 0520.1.2-13(2)(a)

#### Cross Reference:

Executive Committee



# Van Buren County Board of Education

Monitoring:

Review: Annually,  
in January

Descriptor Term:

## Line Item Transfer Authority

Descriptor Code:

2.201

Issued Date:

06/17/99

Rescinds:

Issued:

### Central Office

Line-item transfers within major categories shall be made upon the recommendation of the director of schools and approval by the Board.

Transfer between major budget categories shall be made with the approval of the County Commission.<sup>1</sup>

### Legal Reference:

1. OP Tenn. Atty. Gen. 83-464 (Oct 26, 1983); Bandy v. State ex. rel. Sullivan County Board; 186 TN 11, 207 S. W. 2d 1011 (1948)

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Accounting System</b>	Descriptor Code: <b>2.700</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

## Central Office

The director of schools shall maintain a system of accounting, arranged according to the regulations prescribed by the Commissioner of Education, which provide a detailed and accurate account of all receipts and disbursements of the schools.<sup>1</sup>

## Individual Schools

The Board authorizes each respective school under its jurisdiction to receive activity and other internal funds, such as athletic ticket money, school lunch funds and school class funds.<sup>2</sup>

The Board shall hold each principal responsible for the management of all internal accounts under his/ her jurisdiction in accordance with the Tennessee Internal School Uniform Accounting Policy Manual.<sup>3</sup>

## Legal References:

1. TCA 49-2-301(f)(1)(D); TCA 49-3-316(a)(1)
2. TCA 49-2-110(a)
- 2.900 3. TCA 49-2-110(c)(d)

## Cross References:

Petty Cash 2.801  
Student Activity Funds Management

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Inventories</b>	Descriptor Code: 2.702	Issued Date: 06/21/07
		Rescinds: 2.702	Issued: 02/15/07

Equipment is defined as all items (machinery, implements, tools, furniture, livestock, vehicles, and other apparatus) with a unit cost of \$5,000 or more and a minimum useful life expectancy of three years. Freight charges and installation costs shall be included in the cost.\*

## GENERAL

Each school will be provided the necessary inventory control forms so a uniform system will be used. All changes involving inventory will be recorded on the form and will be checked periodically by the administrative staff of the school. A copy will be provided to the central office at the end of each school year no later than June 30th.

All items with a dollar value of \$50 or more will be assigned a control number (property tag provided by the central office). This includes items purchased by the school or donated by an individual or an organization. These items become the property of the Van Buren County Board of Education. All new items with a \$50 or more value will be picked up on inventory by the appropriate department at the time it is put in service.

Surplus personal property in local school systems which has no value or has a value less than two hundred fifty dollars (\$250) may be disposed of without the necessity of bids as required by law. In order for such disposal without bids, the principal of the school with the surplus personal property, the director of schools, and the chair of the local board of education must all agree in written form that the property is of no value or is of a value less than two hundred fifty dollars (\$250).

The director of schools shall dispose of any item that is beyond repair at any time during the school year with proper documentation and proper signatures (director, chairman, and building administrator).

No property will be declared surplus or disposed of prior to board approval as outlined in TCA 49-6-2006 and 49-6-2007.

All items, excluding textbooks, purchased from July 1st through June 30th must be included on the current year's inventory if the value of that individual item exceeds fifty dollars (\$50).

## EQUIPMENT PROCURED WITH FEDERAL DOLLARS

The director has established that the general procedures meet all federal accountability guidelines, including guidelines for the purchasing, inventorying, security and disposition of all equipment purchased with federal funds.<sup>2</sup>

### Legal Reference:

1. Tennessee Internal School Uniform Accounting Policy Manual; Section 4-13
2. EDGAR 43 Subtitle A Part 80.32  
34 CFR 80.3-52

### Cross References:

- Personal Property Sales 2.403  
Security 3.205  
Equipment & Supplies Management 3.300

# Van Buren County Board of Education

Monitoring:

Review: Annually,  
in January

Descriptor Term:

## Deposit of Funds

Descriptor Code:

2.500

Issued Date:

06/17/99

Rescinds:

Issued:

### Central Office

All income payable to the Board will be deposited with the county trustee, who will credit it to the appropriate account.

### Individual Schools

All money collected at the building level must be cleared through the principal's office.

The principal shall deposit funds daily if possible, but no later than three (3) days after being received. Deposit slips will be filed along with other permanent records. Each deposit slip must show the various receipt numbers. The total amount of deposit shall be shown on the last receipt deposited.<sup>1</sup>

Monies collected at the building level must be deposited to no more than three bank accounts:

1. General School Fund/Restricted Accounts;
2. School Food Service; and
3. Savings.

### Legal References:

1. Tennessee Internal School Uniform Accounting Policy Manual; Section 4-1; Section 6-1

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Fiscal Management Goals</b>	Descriptor Code: <b>2.100</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

## General

The Board shall practice sound fiscal management procedures which guarantee maximum use of all resources provided. The Board assumes responsibility, within its financial capabilities, for providing at public expense all items of equipment, supplies and services that may be required in the interest of education in the schools under its jurisdiction.<sup>1</sup>

In fiscal management, the Board seeks to achieve the following goals:

1. To engage in advance planning, with broad-based staff and community involvement;
2. To establish levels of funding which will provide quality education for the system's students;
3. To use the available techniques for budget development and management;
4. To provide timely and appropriate information to all staff with fiscal management responsibilities; and
5. To establish efficient procedures for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

## Legal Reference:

1. TCA 49-3-314(c)(1); Tennessee Internal School Uniform Accounting Policy Manual; Section 4-19

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Tenn:  <b>Financial Reports and Records</b>	Descriptor Code: 2.701	Issued Date: 06/17/99
		Rescinds:	Issued:

## FINANCIAL REPORTS

### *Central Office*

The Executive Committee shall submit to the Board at each regular board meeting a report of all business transacted since the last regular meeting. 1

A report indicating all receipts and expenditures will be given quarterly to the County Commission.2 Each report will show the amount of the annual appropriation, the amount expended by account to date, the amount encumbered and the free balance in each account.

The director of schools shall submit monthly financial reports to the Board and to state and federal agencies as required.3

### *Individual Schools*

Each principal shall submit to the director of schools at the end of each calendar month on a prescribed form the receipts, expenditures and cash balance of all accounts under his jurisdiction. These reports shall be made available to the Board at its request.

## FINANCIAL RECORDS

### *General*

The director of schools shall maintain all financial records as required by regulation and applicable state and federal law. The Board, from time to time, may determine to extend the retention time for certain records.4

#### Legal References:

1. TCA 49-2-206(5)
2. TCA 49-2-301 (b)(11)(s)
3. TCA 49-2-301(b)(1)(z)
4. Tennessee /1111emal Sc'iool U111ifoml Acco11mi11g Policy Ma11111al; Section 4-21

#### Cross Reference:

School Board Records 1.606

# Van Buren County Board of Education

II.

Monitoring:

Review: Annually,  
in January

Descriptor Term:

## Audits

Descriptor Code:

2.703

Issued Date:

06/17/99

Rescinds:

Issued:

### General

An audit of all fiscal accounts, including accounts and records of all school student activity funds, shall be made by a certified public accountant following the end of each fiscal year.<sup>1</sup>

The director of schools shall furnish or make copies of the audit available to the proper authorities as prescribed by law.<sup>2</sup>

When an administrative change occurs during the fiscal year and the position is responsible for the expenditure of funds, a special audit of accounts involved shall be conducted.

The special audit shall be as extensive as the Board may determine.

#### Legal References:

1. TCA 49-2-112(a)(1); TCA 49-2-110(a)
2. TCA 49-2-112(d)(2); TRR/MS 0520-1-.13(3)(d)

#### Cross References:

Student Activity Funds Management 2.900  
Student Solicitations/Fund-Raising 6.701

# Van Buren County Board of Education

Monitoring:  Review: Annually in January	Descriptor Term:  <b>Expenditure of Funds</b>	Descriptor Code: 2.800	Issued Date: 06/17/99
		Rescinds:	Issued:

## Central Office

All expenditures shall be approved by the Board or the director of schools when authorized. No expenditures shall be made except on an approved purchase order or contract. No expenditure may be authorized or made which exceeds the appropriation for any fund of the budget as adopted or amended. Employees of this system will not create or authorize creation of a deficit in any fund. Expenditures or encumbrances will not be authorized, made or incurred in excess of any fund balance.

## Individual Schools

Internal activity funds shall not be expended without written approval by the membership of the group. All such expenses shall be in accordance with the Tennessee Internal School Uniform Accounting Policy Manual. Restricted account expenditures require the account sponsor's approval prior to expense. No checks will be written to employees from the internal school activity fund account. Any supplemental compensation owed to the Board for extracurricular activities must be processed through the director of schools' office in the same manner as salary and other payroll payments. The Board will invoice the school for reimbursement. Substitute teacher's salaries related to restricted class and club accounts will be paid by the Board and shall be reimbursed by the school from the appropriate class or club account.<sup>1</sup>

Employees who authorized or contract for any obligation in violation of this policy shall assume personal responsibility for the payment of the obligation, shall be subject to dismissal from employment and shall be subject to applicable civil and criminal proceedings. Any obligation, authorization for expenditure or expenditure made in violation of the law and this policy shall be illegal and void.<sup>2</sup>

## Legal Reference:

1. Tennessee Internal School Uniform Accounting Policy Manual, Section 5-22
2. Tennessee Internal School Uniform Accounting Policy Manual, Section 5-17



## II. Financial Management System

The District maintains a proper financial management system in order to receive both direct and state-administered grants and to expend funds associated with a grant award. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met. Failure to meet a requirement may result in return of funds or termination of the award.

### A. Financial Management Standards

The standards for financial management systems are found at 2 C.F.R. § 200.302. The required standards include:

#### ***Identification***

The District must identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification must include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

[Please refer to Board Policy: 2.200, 2.201, 2.701]

#### ***Financial Reporting***

Accurate, current, and complete disclosure of the financial results of each federal award or programs must be made in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

[Please refer to Board Policy: 2.200, 2.201, 2.700, 2.701 and Procedures for Budgeting and Line Item Transfer]

## **Budgeting and Line Item Transfer Procedure**

### **Policy 2.200, 2.201**

**Budget planning shall include an analysis of previous staffing, curriculum and facilities, and projections requiring additional staffing, curriculum modifications, and additional facilities.**

**The appropriate supervisor and Director of Schools develop the budget based on the State and Federal Guidelines.**

**Director of Schools, Federal Project Director, Special Education Supervisor, School Nutrition Supervisor, CTE Supervisor, Coordinated Health, Family Resource, Pre-K Director, Safe School Act, General Purpose and etc.**

**(Title I, Title II, Title IV, IDEA-B, CTE, School Coordinated Health, Family Resource, Pre-K, Safe School Act, General Purpose and etc.)**

**The General Purpose Budget and Federal Project Budget are approved by the Van Buren County Board of Education and Van Buren County Commission.**

**The Federal Project Budget is submitted to Director of Schools for approval. The Van Buren County Board of Education has granted permission to the Director of Schools or appropriate supervisor to submit the Federal Project Budget to the State Department of Education.**

**The Director of Schools shall file with the State Department of Education a copy of the budget within ten (10) days after its adoption.**

**Line item transfers within major categories shall be made upon the recommendation of the Director of Schools and approved by the Van Buren County Board of Education.**

**Transfers between major budget categories shall be made with the approval of the Van Buren County Commission.**

### ***Accounting Records***

**The District must maintain records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.**

[Please refer to Board Policy: 2.200, 2.201, 2.700, 2.701]

## **Procedure for Amendment Request for the Van Buren County Board of Education**

### **Policy 2.201**

When the appropriate supervisor determines that a budget amendment is needed the following procedure must be used.

- Identify the amendment
- Identify the Project Year
- Identify the appropriate project to be amended (General Purpose, Title I, IDEA-B)
- Justification for decrease and increase codes must be included.
- Indicate requested changes in the appropriate column, if required.
- Include Director of Schools and appropriate Supervisor signatures for amendments for all programs
- Get approval from local school board
- Forward amendment if required to the SDE or Local County Commission
- After approval the amendment is entered into the accounting system

### ***Internal Controls***

Effective control and accountability must be maintained for all funds, real and personal property, and other assets. The District must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

“Internal controls” are tools to help program and financial managers achieve results and safeguard the integrity of their program. Internal controls should be designed to provide reasonable assurance that the following objectives are achieved:

- Effectiveness and efficiency of operations;
- Adequate safeguarding of property;
- Assurance property and money is spent in accordance with grant program and to further the Selected objectives; and
- Compliance with applicable laws and regulations.

[Please refer to Board Policy: 2.200,2.201,2.700,2.701,2.702, 2.703.]

### ***Budget Control***

Actual expenditures or outlays must be compared with budgeted amounts for each federal award.

[Please refer to Board Policy: 2.200, 2.201, 2.701, 2.702,2.703, 2.80.]

### ***Cash Management***

The District must maintain written procedures to implement the cash management requirements found in EDGAR.

[Please refer to Board Policy: 2.200, 2.201, 2.500, 2.700, 2.701 ,2.702, 2.703]

### ***Allowable Costs***

The District must maintain written procedures for determining allowability of costs in accordance with EDGAR.

The LEA maintains financial management system that includes records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award required to allow the preparation of reports required by general and program specific terms and conditions of the Federal award guidelines as described in §200.302 Financial Management.

## **Procedures for Allowable Costs and Non-Allowable Costs**

**Allowable costs must conform to the limitations or exclusions set forth in applicable cost principles of the grant agreement and assurances as to the types or amounts of cost.**

**\*The appropriate project supervisor/director and the Director of Schools must review and approve all purchase orders and proposed expenditure items.**

### **Allowability factors**

**Costs must meet the following criteria to be considered allowable under Federal awards:**

- 1. Be necessary and reasonable for the performance of the Federal award and be allocable under cost principles.**
- 2. Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.**
- 3. Be consistent with policies and procedures that apply uniformly to both Federal and non-Federal finances regardless of funding source.**
- 4. Be accorded consistent treatment, indirect costs cannot be assigned to Federal award project as a direct cost.**
- 5. Be determined in accordance with Generally Accepted Accounting Principles.**
- 6. Not be included as a cost or used to meet cost sharing or matching requirements of any other federal program.**

**Costs are specific for the grant and are distributed in reasonable exact proportion as described in the approved budget. The appropriate project supervisor must adequately safeguard all assets and assure that the assets are used solely for authorized purposes as described in the grant project.**

**If an item is decided as not an allowable cost item by the project supervisor/director and/or the director of schools, the stakeholders are notified of the non-allowable cost by the project supervisor/director.**

## B. Overview of the Financial Management/Accounting System

Van Buren County Schools uses Local Government Data Corporation, Flex Gen local software program. It is a financial management system that maintains all the LEA's budgets. The inventory management system is a separate system independently maintained with communication among the schools regarding inventory item checklists. Budgets are loaded into the system once the budgets are approved by the appropriate authority. Project managers submit a copy of the approved budgets to book keeping with approval letter documentation. Budgets are entered and tracked in the local software system. Expenditure reports are given to the project managers monthly and upon request. The LEA fiscal representative is responsible for managing budgets with budget data entry and reports using, CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity. Accounts payable is responsible for purchasing items after receiving appropriately signed purchase orders. Under 2 C.F.R. § 200.302, a recipient must track the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

Expenditure reports are given to the project managers monthly and upon request by book keeping. Book keeping is responsible for compiling timely and accurate financial reports, subject to the project managers and the Director of Schools approval. The reports should be prepared and submitted as specified by the financial reporting clause of each grant or contract award document. These reports must include monthly and cumulative expenditures, project budgets, and a balance remaining column.

[Please refer to Board Policy: 2.200, 2.201, 2.700, 2.701, 2.703, and 2.800.]

## C. Budgeting

### ***The Planning Phase: Meetings and Discussions***

Before Receiving the Grant Award Letter: In February each project director/supervisor conducts planning meetings with staff and appropriate stakeholders to discuss future program finance needs. Project directors/supervisors then meet with the Director of Schools to propose preliminary budgets outlining program needs in March. In April, project budgets are developed reflecting current appropriate finance needs for each department. Topics discussed at budget

meetings include: how the budget is put together; assigning account numbers and applicable codes for expense items; and reviewing grant objectives, reporting requirements, responsibilities and special conditions. The prior year's award amount and expenditure reports are reviewed with adjustments made.

[Please refer to Board Policy: 2.100, 2.200, 2.201]

*Reviewing and Approving the Budget:*

By April, the Director of Schools, Federal Program Directors, IDEA, CTE, School Coordinated Health, Family Resource, and PreK Director review the items in the budget to ensure allowability. See Section [ ] for a discussion on performing allowability determinations. If the Directors of Schools, Federal Program Directors, IDEA, CTE, School Coordinated Health, Family Resource, PreK Director, and Bookkeeping determine that a cost is not allowable, stakeholders are notified of the non-allowable cost item and then line item amount is removed.

[Please refer to Board Policy 2.200 and Procedure for Allowable Costs and Non-Allowable Costs,]

**Procedures for Allowable Costs and Non-Allowable Costs**

**Allowable costs must conform to the limitations or exclusions set forth in applicable cost principles of the grant agreement and assurances as to the types or amounts of cost.**

**\*The appropriate project supervisor/director and the Director of Schools must review and approve all purchase orders and proposed expenditure items.**

**Allowability factors**

**Costs must meet the following criteria to be considered allowable under Federal awards:**

- 7. Be necessary and reasonable for the performance of the Federal award and be allocable under cost principles.**
- 8. Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.**
- 9. Be consistent with policies and procedures that apply uniformly to both Federal and non-Federal finances regardless of funding source.**
- 10. Be accorded consistent treatment, indirect costs cannot be assigned to Federal award project as a direct cost.**
- 11. Be determined in accordance with Generally Accepted Accounting Principles.**

**12. Not be included as a cost or used to meet cost sharing or matching requirements of any other federal program.**

**Costs are specific for the grant and are distributed in reasonable exact proportion as described in the approved budget. The appropriate project supervisor must adequately safeguard all assets and assure that the assets are used solely for authorized purposes as described in the grant project.**

**If an item is decided as not an allowable cost item by the project supervisor/director and/or the director of schools, the stakeholders are notified of the non-allowable cost by the project supervisor/director.**

Once the Director of Schools, Federal Program Directors, IDEA, CTE, School Coordinated Health, Family Resource, and PreK Director determine that all budgeted items are allowable, the budget is sent to LEA fiscal representative and Director of Schools for final review and approval. Generally, the budget receives final approval by August/September.

Once the budgets are approved, a copy of the approved budget is given to LEA accounting to enter into the online accounting system the Local Government Data Corporation Flex Gen.

[Please refer to Board Policy 2.200 .]

***After Receiving the grant award letter***

After the grant award letter is received with the final approved allocation amount specified, the project supervisor/director meets with the Director of Schools and Bookkeeping to make any necessary adjustments with the final approved budget amount. Budget amendments are made as required to reflect the budget change amounts.

[Please refer to Board Policy 2.200, 2.201 and Procedure for Amendment Request for the Van Buren County Board of Education.]

***Amending the Budget***



**Procedure for Amendment Request for the  
Van Buren County Board of Education**

**Policy 2.201**

When the appropriate supervisor determines that a budget amendment is needed the following procedure must be used.

- Identify the amendment
- Identify the Project Year
- Identify the appropriate project to be amended (General Purpose, Title I, IDEA-B)
- Justification for decrease and increase codes must be included.
- Indicate requested changes in the appropriate column, if required.
- Include Director of Schools and appropriate Supervisor signatures for amendments for all programs
- Get approval from local school board
- Forward amendment if required to the SDE or Local County Commission
- After approval the amendment is entered into the accounting system

***Budget Control***

The District monitors its financial performance by comparing and analyzing actual results with budgeted results. Expenditure reports are generated by bookkeeping and are given to project supervisors/directores monthly or upon request. All expenditure amounts are reviewed and compared to budget line item amounts prior to purchasing or payment is rendered.

[Please refer to Board Policy 2.200, 2.201, 2.800, 2.810]

D. Accounting Records

Bookkeeping maintains accounting records with local government data corporation Flex Gen. accounting software. A chart of accounts is maintained and updated in the local government software program. Journal entries and cash receipts are entered on a monthly basis. The Director of Schools reviews and signs all journal entries. Recurring journal entries in federal and general purpose budgets are set up as a due to and due from in order for federal to reimburse the general purpose budget on a quarterly basis.

[Please refer to Board Policy 2.201, 2.700, 2.701]

## E. Spending Grant Funds

Previous end of the year expenditure reports and personnel needs are reviewed and discussed for the upcoming school year. A planning meeting is conducted by the Director of Schools with Project Directors and School Administrators to make budget item decisions based on current district needs..

While developing and reviewing the grant budget, the Director of Schools, Federal Program Directors, IDEA, CTE, School Coordinated Health, Family Resource, School Principals, and PreK Director With the difference between direct costs and indirect costs explained.

### ***Direct and Indirect Costs Defined***

Determining Whether a Cost is Direct or Indirect: Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. 2 C.F.R. §200.413(a). Indirect costs are those that have been incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. 2 C.F.R. § 200.56. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. 2 C.F.R. § 200.413(a).

Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award. 2 C.F.R. § 200.413(b). The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
- The costs are not also recovered as indirect costs. 2 C.F.R. § 200.413(c).

Indirect Cost Rate TDOE approves indirect cost rates for one year. Depending on the allocation amount, depends what indirect cost funds are used. The state of Tennessee sets the rate by using the indirect cost determination approved formula. All equipment and contracts over \$25,000 are deducted. Under 34 C.F.R. § 75.561 and 34 C.F.R. § 76.561, a state educational agency may approve an indirect cost rate for longer than one year. The state agency only calculates the rate for one year. The Director of Schools signs an indirect cost form on April 1, as documentation between TDOE and the Director of Schools as the approved indirect cost rate.

Applying the Indirect Cost Rate: Once the District has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of \$25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. 34 C.F.R § 75.564; 34 C.F.R. § 76.569. Once the District applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For Direct Grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions. 34 C.F.R. § 75.564.

Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all direct administrative charges as well as any recovered indirect charges.

### ***Determining Allowability of Costs***

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval from the state.

When determining how the District will spend its grant funds, Federal Program Directors, IDEA, CTE, School Coordinated Health, Family Resource, and PreK Director and the Director of Schools will review the proposed cost to determine whether it is an allowable use of federal grant funds *before* obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 C.F.R. § 200.403, which are provided in the bulleted list below. Federal Program Directors, IDEA, CTE, School Coordinated Health, Family Resource, and PreK Director and the Director of Schools must consider these factors when making an allowability determination.

- **Be Necessary and Reasonable for the performance of the federal award.** District staff must consider these elements when determining the reasonableness of a cost. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur

the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the District, its employees, its students, the public at large, and the federal government.
- Whether the district significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. 2 C.F.R. §200.404

While 2 C.F.R. §200.404 does not provide specific descriptions of what satisfies the "necessary" element beyond its inclusion in the reasonableness analysis above, necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the district can demonstrate that the cost addresses an existing need, and can prove it. For example, the district may deem a language skills software program necessary for a limited English proficiency program.

When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant program.
- Whether the cost is identified in the approved budget or application.
- Whether there is an educational benefit associated with the cost.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses program goals and objectives and is based on program data.

- **Allocable to the federal award.** A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 C.F.R. §200.405. For example, if 50% of a teacher's salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program.
- **Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the District.**
- **Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.**
- **Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
- **Adequately documented.** All expenditures must be properly documented.
- **Be determined in accordance with general accepted accounting principles (GAAP), unless provided otherwise in Part 200.**
- **Not included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.** Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.
- **Be the net of all applicable credits.** The term "applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 C.F.R. §200.406.

**Credit Procedure: All applicable credits or discounts are applied prior to payment. The district does not use incentive credits such as miles or bonus hotel points with travel reimbursements to claimants.**

Part 200's cost guidelines must be considered when federal grant funds are expended. As provided above, federal rules require state- and District-level requirements and policies regarding expenditures to be followed as well. For example, state and/or District policies relating to travel or equipment may be narrower than the federal rules, and the stricter State and/or District policies must be followed. Further, certain types of incentives are allowable under federal law, but are not allowable under State law.

### ***Selected Items of Cost***

Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 C.F.R. §§ 200.420-200.475. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. Please do not assume that an item is allowable because it is specifically listed in the regulation as it may be unallowable despite its inclusion in the selected items of cost section. The expenditure may be unallowable for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of the grant deem the item unallowable; or State/local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

District personnel responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section. The District must follow these rules when charging these specific expenditures to a federal grant. When applicable, District staff must check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules may deem a cost as unallowable and District personnel must follow those non-federal rules as well.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

<b>Item of Cost</b>	<b>Citation of Allowability Rule</b>
Advertising and public relations costs	2 C.F.R. § 200.421
Advisory councils	2 C.F.R. § 200.422
Alcoholic beverages	2 C.F.R. § 200.423
Alumni/ae activities	2 C.F.R. § 200.424

Audit services	2 C.F.R. § 200.425
Bad debts	2 C.F.R. § 200.426
Bonding costs	2 C.F.R. § 200.427
Collection of improper payments	2 C.F.R. § 200.428
Commencement and convocation costs	2 C.F.R. § 200.429
Compensation – personal services	2 C.F.R. § 200.430
Compensation – fringe benefits	2 C.F.R. § 200.431
Conferences	2 C.F.R. § 200.432
Contingency provisions	2 C.F.R. § 200.433
Contributions and donations	2 C.F.R. § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 C.F.R. § 200.435
Depreciation	2 C.F.R. § 200.436
Employee health and welfare costs	2 C.F.R. § 200.437
Entertainment costs	2 C.F.R. § 200.438
Equipment and other capital expenditures	2 C.F.R. § 200.439
Exchange rates	2 C.F.R. § 200.440
Fines, penalties, damages and other settlements	2 C.F.R. § 200.441
Fund raising and investment management costs	2 C.F.R. § 200.442
Gains and losses on disposition of depreciable assets	2 C.F.R. § 200.443
General costs of government	2 C.F.R. § 200.444
Goods and services for personal use	2 C.F.R. § 200.445
Idle facilities and idle capacity	2 C.F.R. § 200.446
Insurance and indemnification	2 C.F.R. § 200.447

Intellectual property	2 C.F.R. § 200.448
Interest	2 C.F.R. § 200.449
Lobbying	2 C.F.R. § 200.450
Losses on other awards or contracts	2 C.F.R. § 200.451
Maintenance and repair costs	2 C.F.R. § 200.452
Materials and supplies costs, including costs of computing devices	2 C.F.R. § 200.453
Memberships, subscriptions, and professional activity costs	2 C.F.R. § 200.454
Organization costs	2 C.F.R. § 200.455
Participant support costs	2 C.F.R. § 200.456
Plant and security costs	2 C.F.R. § 200.457
Pre-award costs	2 C.F.R. § 200.458
Professional services costs	2 C.F.R. § 200.459
Proposal costs	2 C.F.R. § 200.460
Publication and printing costs	2 C.F.R. § 200.461
Rearrangement and reconversion costs	2 C.F.R. § 200.462
Recruiting costs	2 C.F.R. § 200.463
Relocation costs of employees	2 C.F.R. § 200.464
Rental costs of real property and equipment	2 C.F.R. § 200.465
Scholarships and student aid costs	2 C.F.R. § 200.466
Selling and marketing costs	2 C.F.R. § 200.467
Specialized service facilities	2 C.F.R. § 200.468
Student activity costs	2 C.F.R. § 200.469
Taxes (including Value Added Tax)	2 C.F.R. § 200.470



Termination costs	2 C.F.R. § 200.471
Training and education costs	2 C.F.R. § 200.472
Transportation costs	2 C.F.R. § 200.473
Travel costs	2 C.F.R. § 200.474
Trustees	2 C.F.R. § 200.475

Likewise, it is possible for the State and/or District to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, employees must consult federal, State and District requirements when spending federal funds. For example, often the State's travel rules are more restrictive than federal rules, which means the State's policies must be followed.

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins)), along with accompanying program regulations, non-regulatory guidance and grant award notifications.

The state and/or District rules related to some specific cost items are discussed below. District employees must be aware of these State and District rules and ensure they are complying with these requirements.

**Van Buren County School District requires prior written approval for travel request and purchase order request.**

#### **Employee Travel Procedures**

**Submission of the "*Travel Request Form*" must be completed with the activity requiring travel by the teacher/employee and must be pre-approved by the appropriate supervisor and the Director of Schools.**

**Teacher/Employee and appropriate supervisor must sign the "Claim for Travel Expenses" form for reimbursement using the State of Tennessee guidelines. The Director of Schools must sign the Claim for Travel Expenses form for final approval for reimbursement.**

**Reimbursement check is issued to claimant.**

The Director of Schools must give written approval for reimbursable travel expenses prior to the event you wish to attend. The Additional Explanation on the travel form must have the name/title and date of the event.

Mileage will be determined using the *official Tennessee Transportation Map*. The starting point will be Spencer or your residence whichever is closest to the destination. The board approved standard mileage rate is .42 cents per mile. Vicinity miles will be allowed with official business only and must be listed separately. This does not include travel to and from restaurants, etc.

When overnight travel is required, expenses for lodging is set at a maximum of \$70.00 per night including taxes, meals are set at Breakfast \$8.00, Lunch \$10.00 and Dinner \$18.00, and parking is \$8.00. The employee must furnish receipts for all expenses claimed. Parking fees will be reported in the "other" column of the reimbursement form.

If lodging charges exceed the given rate, an additional form must be completed and approved by the Director of Schools prior to the event. The overcharge must be documented by attaching a copy of the convention/meeting brochure or registration form.

Reimbursement for meals that do not include overnight travel is not permitted. Meals are limited on day of travel. You will only be allowed to claim meals while traveling or at location of meeting. Travel times must be included on travel claim.

If you have questions, please contact the Director of Schools.

### ***Frequent Types of Costs***

Travel: Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of a grant recipient. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the recipient's non-federally funded activities and in accordance with the recipient's written travel reimbursement policies. 2 C.F.R §200.474(a).

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the District in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award; and (2) the costs are reasonable and consistent with the District's established policy. 2 C.F.R §200.474(b).

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Reimbursement for meals that do not include overnight travel is not permitted. Meals are limited on day of travel. You will only be allowed to claim meals while traveling or at location of meeting. Travel times must be included on travel claim.

If you have questions, please contact the Director of Schools.

### ***Helpful Questions for Determining Whether a Cost is Allowable***

In addition to the cost principles and standards described above, Director of Schools, Federal Program Directors, IDEA, CTE, School Coordinated Health, Family Resource, and PreK Director, School Administrators can refer to this section for a useful framework when performing an allowability analysis. In order to determine whether federal funds may be used to purchase a specific cost, it is helpful to ask the following questions:

- Is the proposed cost allowable under the relevant program?
- Is the proposed cost consistent with an approved program plan and budget?
- Is the proposed cost consistent with program specific fiscal rules?
  - For example, the District may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources.
- Is the proposed cost consistent with EDGAR?
- Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

As a practical matter, Director of Schools, Federal Program Directors, IDEA, CTE, School Coordinated Health, Family Resource, PreK Director and school administrators should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated. This means that, for instance, funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for limited English proficient (LEP) students must only be spent on LEP students and cannot be used to benefit non-LEP students. Further, under most major elementary and secondary education programs, recipients

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, Director of Schools, Federal Program Directors, IDEA, CTE, School Coordinated Health, Family Resource, PreK Director, and school administrators should review data when making purchases to ensure that federal funds to meet these areas of concern.

### F. Federal Cash Management Policy/Procedures

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance

with the Cash Management Improvement Act at 31 C.F.R. Part 205. Generally, the District receives payment from the TDOE on a reimbursement basis. 2 C.F.R. § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 C.F.R. § 200.305(b)(9).

According to guidance from the U.S. Department of Education (ED), when calculating the interest earned on ED grant funds, in any situation where the State draws from the G5 system in advance of the District using non-federal funds to pay vendors and/or employees, the only events and dates that are relevant are: 1) the date on which the federal grant funds are drawn down by the State; and 2) the date on which those funds are disbursed by the District. Any interest earned on those funds while on-deposit in the District's bank account after drawdown and before disbursement must be included in the interest earned calculation.

### ***Payment Methods***

Reimbursements: All reimbursements are based on actual disbursements, not on obligations. The District may initially charge federal grant expenditures to nonfederal funds.

The **District Bookkeeper** will request reimbursement for actual expenditures incurred under the federal grants **at least monthly**. Reimbursement requests will be submitted via ePlan. All reimbursements are based on actual disbursements, not on obligations.

### **E plan Reimbursement Request for Funds Procedure**

**\*LEA Fiscal Representative/Bookkeeping logs into e plan**

**\*Requisition of funds form signed by the Project Director/Supervisors with appropriate expenditure codes and amount is reviewed**

**\*In e plan under reimbursement requests enter appropriate amounts in appropriate expense code line items**

**\*Confirm reimbursement request**

**\*Funds are sent from SDE to the County Trustee**

**\*LEA has access to requested funds for approved appropriate expenses**

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures purchase orders, time sheets, payroll check

stubs, copies of checks and will make such documentation available for the TDOE review upon request.

Reimbursements of actual expenditures do not require interest calculations.

Advances: To the extent the District receives advance payments of federal grant funds, the District will strive to expend the federal funds on allowable expenditures within 72 hours of receipt. The District will hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. The District will calculate interest earned on cash balances after 72 hours of receipt of advance payments.

\*The district does not earn interest on any grants due to the grant funds being expended on a reimbursement basis.

Interest will be calculated quarterly [\*Currently, the district does not calculate interest due to no interest earned]. Total federal grant cash balances will be calculated on cash balances per grant and applying the District's interest rate. The District may retain up to \$500 of interest earned per year. Within 30 days of the end of the quarter, the District will remit interest earned on U.S. Department of Education grants in excess of \$500 to Department of Health and Human Services Payment Management System, Rockville, MD 20852.

#### G. Timely Obligation of Funds

##### ***When Obligations are Made***

Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period. 34 C.F.R. § 200.71

The following table illustrates when funds are determined to be obligated under federal regulations:

<b>If the obligation is for:</b>	<b>The obligation is made:</b>
Acquisition of property	On the date which the District makes a binding written commitment to acquire the property
Personal services by an employee of the District	When the services are performed

Personal services by a contractor who is not an employee of the District	On the date which the District makes a binding written commitment to obtain the services
Public utility services	When the District receives the services
Travel	When the travel is taken
Rental of property	When the District uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 C.F.R. part 200, Subpart E-Cost Principles.	On the first day of the project period.

34 C.F.R. §75.707; 34 C.F.R. §76.707.

### ***Period of Availability of Federal Funds***

All obligations must occur on or between the beginning and ending dates of the grant project. 34 C.F.R. §76.707. This period of time is known as the period of availability. The period of availability is dictated by statute and will be indicated in the grant award letter. Further, certain grants have specific requirements for carryover funds that must be adhered to.

State-Administered Grants:As a general rule, state-administered federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many federal education grants, the period of availability is 27 months. Federal education grant funds are typically awarded on July 1 of each year. While the District will always plan to spend all current grant funds within the year the grant was appropriated for, the period of obligation for any grant that is covered by the “Tydings Amendment” is 27 months, extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second following fiscal year. This maximum period includes a 15-month period of initial availability, plus a 12-month period for carryover. 34 C.F.R. §76.709. For example, funds awarded on July 1, 2015 would remain available for obligation through September 30, 2017.

Direct Grants:In general, the period of availability for funds authorized under direct grants is identified in the grant award letter.

For both state-administered and direct grants, regardless of the period of availability, the District must liquidate all obligations incurred under the award not later than 90 days after the



end of the funding period unless an extension is authorized. 2 C.F.R. § 200.343(b). Any funds not obligated within the period of availability or liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency. 2 C.F.R. § 200.343(d). Consequently, the District closely monitors grant spending throughout the grant cycle.

### ***Carryover***

State-Administered Grants :As described above, the Tydings Amendment extends the period of availability for applicable state-administered program funds. Essentially, it permits recipients to “carryover” any funds left over at the end of the initial 15 month period into the next year. These leftover funds are typically referred to as carryover funds and continue to be available for obligation for an additional 12 months. 34 C.F.R. §76.709. Accordingly, the District may have multiple years of grant funds available under the same program at the same time.

The district Final Expenditure Report (FER) is reconciled and submitted to TDOE via ePlan. Any carryover funds are automatically transferred to the current grant application to be budgeted prior to expending. For programs with carryover limitations (i.e. ESEA Title I, Title III) a carryover waiver request letter will be submitted to TDOE when the carryover exceeds the cap.

**\*** In the event of Federal Carryover Funds, a carryover waiver request letter is submitted by the Federal Projects Director if carryover funds exceed the cap of 15%. Carryover funds for all grants are rebudgeted to reflect current budget needs and budget line item amounts are entered into e plan with justification explanations submitted to the district fiscal representative and Director of Schools for approval. Then the adjusted budget with carryover funds is submitted to the state in eplan for their approval. After the budget has been approved the School Board reviews and approves the budget for the district.

Initiate a one-time extension of the period of performance by up to 12 months unless one or more of the conditions exist: The terms and conditions of the Federal award prohibit the extension. The extension requires additional federal funds. The extension involves any change in the approved objectives or scope of the project. Carry forward unobligated balances to subsequent periods of performance. (Federal Register Vol. 78 §200.308)

[Please refer to Board Policy 2.200, 2.201, 2.800, 2.810]

Direct Grants: Grantees receiving direct federal grants are not covered by the 12 month Tydings period, i.e. ESEA-Title VI, SRSA. However, under 2 C.F.R. § 200.308, direct grantees enjoy unique authority to expand the period of availability of federal funds. The District is authorized to extend a direct grant automatically for one 12-month period. Prior approval is not required in these circumstances; however, in order to obtain this extension, the District must provide written notice to the federal awarding agency at least 10 calendar days before the end of the

period of performance specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances.

The District will seek prior approval from the federal agency when the extension will not be contrary to federal statute, regulation or grant conditions and:

- The terms and conditions of the Federal award prohibit the extension;
- The extension requires additional Federal funds; or
- The extension involves any change in the approved objectives or scope of the project. 2 C.F.R. § 200.308(d)(2).

\*If an extension of a direct federal grant is required the project director provides a written letter of notice to the Director of Schools at least 20 calendar days prior to the end of the specified grant period. The Director of Schools makes the final decision regarding the extension. The written notice is required to include the reasons for the requested extension with a timeframe for anticipated conclusion of the project. The extension request must be submitted to the awarding federal agency 10 calendar prior to the end of the specified grant period.

#### H. Program Income

##### ***Definition***

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the federal award during the grant's period of performance. 2 C.F.R. § 200.80.

Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. 2 C.F.R. § 200.80. Additionally, taxes, special assessments, levies, fines, and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the federal award or federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment, or supplies are not program income. 2 C.F.R. § 200.307.

### ***Use of Program Income***

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The LEA may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2).

While the deduction method is the default method, the District always refers to the grant award letter prior to determining the appropriate use of program income.

The District does not participate with program income for Federal Programs.

# Van Buren County Board of Education

Monitoring:  <b>Review: Annually, in September</b>	Descriptor Term:  <b>Code of Ethics</b>	Descriptor Code: <b>1.106</b>	Issued Date: <b>10/16/08</b>
		Rescinds:	Issued:

## CODE OF ETHICS

### VAN BUREN COUNTY SCHOOL DISTRICT

#### Section 1. Definitions.

- (1) "School district" means Van Buren County School District, which was duly created by a public or private act of the General Assembly; and which includes all boards, committees, commissions, authorities, corporations or other instrumentalities appointed or created by the school district or an official of the school district.
- (2) "Officials and employees" means and includes any official, whether elected or appointed, officer, employee or servant, or any member of any board, agency, commission, authority or corporation (whether compensated or not), or any officer, employee or servant thereof, of the school district.
- (3) "Personal interest" means, for the purpose of disclosure of personal interests in accordance with this Code of Ethics, a financial interest of the official or employee, or a financial interest of the official's or employee's spouse or child living in the same household, in the matter to be voted upon, regulated, supervised, or otherwise acted upon in an official capacity.

**Section 2. Disclosure of personal interest in voting matters.** An official or employee with the responsibility to vote on a measure shall disclose during the meeting at which the vote takes place, before the vote and to be included in the minutes, any personal interest that affects or that would lead a reasonable person to infer that it affects the official's or employee's vote on the measure. In addition, the official or employee may, to the extent allowed by law, recuse himself or herself from voting on the measure.

**Section 3. Disclosure of personal interest in non-voting matters.** An official or employee who must exercise discretion relative to any matter other than casting a vote and who has a personal interest in the matter that affects or that would lead a reasonable person to infer that it affects the exercise of the discretion shall disclose, before the exercise of the discretion when possible, the interest on the attached disclosure form and file the disclosure form with the school district's central office. In addition, the official or employee may, to the extent allowed by law, recuse himself or herself from the exercise of discretion in the matter.

**Section 4. Acceptance of gifts and other things of value.** An official or employee, or an official's or employee's spouse or child living in the same household, may not accept, directly or indirectly, any gift, money, gratuity, or other consideration or favor of any kind from anyone other than the school district that a reasonable person would understand was intended to influence the vote, official action or judgment of the official or employee in executing decision-making authority affecting the school district.

It shall not be considered a violation of this policy for an official or employee to receive entertainment, food, refreshments, meals, health screenings, amenities, foodstuffs, or beverages that are provided in connection with a conference sponsored by an established or recognized statewide association of school board officials or by an umbrella or affiliate organization of such statewide association of school board officials.

**Section 5. Ethics Complaints.** The school district may create a School District Ethics Committee (the “Ethics Committee”) consisting of three members who will be appointed to one-year terms by the Chairman of the Board of Education with confirmation by the board of education. At least two members of the committee shall be members of the board of education. The Ethics Committee shall convene as soon as practicable after its appointment and elect a chair and a secretary. The records of the Ethics Committee shall be maintained by the secretary and shall be filed in the office of the director of schools, where they shall be open to public inspection.

Questions and complaints regarding violations of this Code of Ethics or of any violation of state law governing ethical conduct should be directed to the chair of the Ethics Committee. Complaints shall be in writing and signed by the person making the complaint, and shall set forth in reasonable detail the facts upon which the complaint is based.

The School District Ethics Committee may investigate any credible complaint against an official or employee charging any violation of this Code of Ethics, or may undertake an investigation on its own initiative when it acquires information indicating a possible violation, and make recommendations for action to end or seek retribution for any activity that, in the Committee’s judgment, constitutes a violation of this Code of Ethics. If a member of the Committee is the subject of the complaint, such member shall recuse himself or herself from all proceedings involving such complaint.

The Committee may:

- (1) Refer the matter to the Board Attorney for a legal opinion and/or recommendations for action;
- (2) (2) in the case of an official, refer the matter to the school board body for possible public censure if the board body finds such action warranted;
- (3) (3) in the case of an employee, refer the matter to the official responsible for supervision of the employee for possible disciplinary action if the official finds discipline warranted;
- (4) In a case involving possible violation of state statutes, refer the matter to the district attorney for possible ouster or criminal prosecution;

The interpretation that a reasonable person in the circumstances would apply shall be used in interpreting and enforcing this Code of Ethics. When a violation of this Code of Ethics also constitutes a violation of a personnel policy or a civil service policy, the violation shall be dealt with as a violation of the personnel or civil service provisions rather than as a violation of this Code of Ethics.

VAN BUREN COUNTY SCHOOL DISTRICT CODE OF ETHICS

**CONFLICT OF INTEREST DISCLOSURE STATEMENT**

**Instructions:** This form is for reporting personal interests required to be disclosed under Section 3 of the Code of Ethics of this school district. Officials and employees are required to disclose personal interests in matters that affect or would lead a reasonable person to infer that it would affect the exercise of discretion of an official or employee.

1. Date of disclosure: \_\_\_\_\_
2. Name of official or employee: \_\_\_\_\_
3. Office and position: \_\_\_\_\_
4. Description of personal interest (describe below in detail):

\_\_\_\_\_  
Signature of official employee

\_\_\_\_\_  
Witness Signature

\_\_\_\_\_  
Printed name of witness



# Van Buren County Board of Education

Monitoring:  Review: Annually in January	Descriptor Term:  <b>Expenditure of Funds</b>	Descriptor Code: <b>2.800</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

## Central Office

All expenditures shall be approved by the Board or the director of schools when authorized. No expenditures shall be made except on an approved purchase order or contract. No expenditure may be authorized or made which exceeds the appropriation for any fund of the budget as adopted or amended. Employees of this system will not create or authorize creation of a deficit in any fund. Expenditures or encumbrances will not be authorized, made or incurred in excess of any fund balance.

## Individual Schools

Internal activity funds shall not be expended without written approval by the membership of the group. All such expenses shall be in accordance with the Tennessee Internal School Uniform Accounting Policy Manual. Restricted account expenditures require the account sponsor's approval prior to expense. No checks will be written to employees from the internal school activity fund account. Any supplemental compensation owed to the Board for extracurricular activities must be processed through the director of schools' office in the same manner as salary and other payroll payments. The Board will invoice the school for reimbursement. Substitute teacher's salaries related to restricted class and club accounts will be paid by the Board and shall be reimbursed by the school from the appropriate class or club account.<sup>1</sup>

Employees who authorized or contract for any obligation in violation of this policy shall assume personal responsibility for the payment of the obligation, shall be subject to dismissal from employment and shall be subject to applicable civil and criminal proceedings. Any obligation, authorization for expenditure or expenditure made in violation of the law and this policy shall be illegal and void.<sup>2</sup>

## Legal Reference:

1. Tennessee Internal School Uniform Accounting Policy Manual, Section 5-22
2. Tennessee Internal School Uniform Accounting Policy Manual, Section 5-17



# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Purchasing</b>	Descriptor Code: 2.805	Issued Date: 06/17/99
		Rescinds:	Issued:

## General

The school system will purchase competitively and seek maximum educational value for every dollar expended. Authorization to purchase shall be provided by the Board. The director of schools shall serve as purchasing agent for the system-wide purchasing.<sup>1</sup> Principals shall serve as purchasing agents for individual schools.

Purchases made by anyone not authorized by the appropriate officials shall become the personal responsibility of the persons making the purchase agreement. The Board will not, under any circumstances, be responsible for payment for any material or supplies purchased by unauthorized individuals or in an unprescribed manner.

No school shall be obligated to pay for any expenditures made by a student or a teacher or by any other employee unless s/he first receives a written purchase order from the proper office or unless prior written permission or arrangements are made with the principal.

The Board will purchase locally whenever other conditions are comparable.

## Individual Schools

The director of schools must approve the following purchases:

1. a single piece of equipment costing more than five thousand dollars (\$ 5,000.00);
2. one that is to be attached to or one that requires alteration of the building; or
3. one that will become a permanent fixture.

## Central Office

### ROUTINE

### PURCHASES

Routine purchases shall include expenditures for supplies, salaries, and routine expenditures required for the operation of the school system. These expenditures shall be anticipated and provided for in the budget and will normally be authorized by the Board at the beginning of the fiscal year. The director of schools shall make all routine purchases without further Board authorization; however, the Board shall be promptly informed if any substantial variation from budgeted estimates becomes necessary.

## **SPECIAL PURCHASES**

Special purchases are those which are not routine and which may or may not be specifically identified by line item in the budget. Examples of special purchases are all capital expenditures such as for vehicles, buildings, major contracts, purchases of major equipment, items for long-term use and supplies of an unusual quantity or nature. All purchases in this category shall require specific prior Board approval on an item-by-item basis. In its approval, the Board may place constraints on the director of schools requiring Board evaluation and/or approval at various steps in the procurement process. This will be determined by the Board on an individual basis depending on the nature of the procurement action.

## **EMERGENCY PURCHASES**

Emergency purchases are those which are necessary to avert hazards which threaten health or safety, to protect property from damage or to avoid major disruption of educational activities. If within budgetary limits and deemed essential, emergency purchases may be made by the director of schools. However, if the purchase is of such significant magnitude as to impact on the integrity of the budget, the chairman shall call a special or emergency meeting of the Board to deal with the matter. In any event, the Board shall be advised promptly of all emergency purchases.

## **PURCHASING OF SURPLUS PROPERTY**

The director of schools and other employees designated by the Board shall be authorized to act for the Board in acquiring federal surplus property through the Tennessee General Services Department for surplus property and in entering into agreements, certifications and covenants of compliance concerning the use of federal surplus property.

Further, the director of schools is authorized to purchase any needed items through suppliers approved on the state bid list.

## **COOPERATIVE PURCHASING**

The Board, at its option, will join in cooperative purchasing with other school systems to take advantage of lower prices for bulk purchasing and to reduce the cost involved in bidding whenever such buying appears to be to the benefit of the system.

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Legal Reference:

1. TCA 49-2-206(3); TCA 6-36-115

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Expenses and Reimbursements</b>	Descriptor Code: <b>2.804</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

## Central Office

Annually the Board shall review expense allowances and reimbursement

guidelines. **SCHOOL PERSONNEL**

School personnel who incur expenses in carrying out their authorized duties will be reimbursed upon submission of an approved voucher and supporting receipts.

Expenses for travel will be reimbursed when the travel has the advance authorization of the director of schools. The director of schools may grant this authorization without prior board action when the travel expense has been anticipated and incorporated into the operational budget of the particular program involved.

The Board shall be responsible for all expenses pertaining to staff development. Student activity funds shall not be used for this purpose.<sup>1</sup>

## BOARD MEMBERS

The members of the board shall be paid for transportation, lodging, meals and other pertinent expenses when traveling on business for the Board. Salary and other benefits shall be determined by the local funding body.<sup>2</sup> Attendance at conventions or other educational meetings or travel for other school purposes shall be authorized in advance by the Board.<sup>3</sup>

Expenses shall be submitted to the director of schools' office within thirty (30) days of the date of completion of such travel. The rate of payment shall be the same as the rate for members of the professional staff.

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### Legal References:

1. Tennessee Internal School Uniform Accounting Policy Manual, Section 5-20
2. TCA 49-2-202(d)
3. TCA 49-2-2001(c)

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Bids and Quotations</b>	Descriptor Code: <b>2.806</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

## General

All purchases of supplies, materials, equipment, and contractual services in excess of five thousand dollars (\$5,000), including those of individual schools, shall be based on competitive bids. These bids shall be solicited by advertisement in a newspaper of general circulation within the school system. However, said newspaper advertisement may be waived by the purchasing agent in an emergency. The purchasing agent shall advertise for bids and receive quotations.<sup>1</sup>

All purchases of five thousand dollars (\$5,000) or less, including those of individual schools, may be made in the open market without newspaper notice, but shall, whenever possible, be based on at least three (3) competitive bids.

The lowest and best bid shall be accepted, provided the purchaser reserves the right to reject any or all bids or any part of any bid and, if applicable, to accept that bid which is best as evidenced by reasons relative to the purpose of the purchase. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered.

The bidder to whom the award is made may be required to enter into a written contract.

The practice of splitting an order or dividing items to be purchased in order to avoid the use of bidding or other purchasing procedures is prohibited.

Contracts for legal services, educational consultants, and similar services by professional persons or groups of high ethical standards shall not be based upon competitive bids but shall be awarded on the basis of recognized competence and integrity.<sup>2</sup>

## Legal References:

1. TCA 49-2-203(a)(3); TCA 49-2-203(a)(3)(A)(B); TCA 49-2-206(b)(2)
2. TCA 12-4-106

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Requisitions</b>	Descriptor Code: <b>2.807</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

## General

The Board shall designate personnel to be responsible for making requisitions.

All approved requisitions will be submitted to the purchasing agent (director of schools or principal) on forms provided by the purchasing agent.

The number of each purchase order shall be recorded on the requisition.

After processing, the original copy of the requisition will be filed in the appropriate purchasing office.

Cross Reference:

Purchase Orders

2.808

# Van Buren County Board of Education

Monitoring:

Review: Annually,  
in January

Descriptor Term:

## Purchase Orders and Contracts

Descriptor Code:

2.808

Issued Date:

06/17/99

Rescinds:

Issued:

### General

All purchases made by the school system shall be by purchase order or formal contract, and no purchase shall be made nor payment approved unless covered by an approved purchase order.

Purchase orders will include the following essentials:

1. A specification which adequately describes to the supplier the characteristics and the quality standards of the item required;
2. A firm, quoted, net delivered price, whenever possible; and
3. Signature of purchasing agent.

Contracts shall be made only with responsible suppliers with the following considerations:

1. The supplier has the potential ability to perform successfully under the terms and conditions of a proposed procurement;
2. A system for contract administration shall be maintained to assure supplier conformance with terms, conditions, and specifications of the contract or purchase order, and to assure adequate and timely follow-up of all purchases;
3. Contracts shall contain such provisions or conditions which will allow for administrative, contractual, or legal remedies in instances where suppliers violate or breach contract terms, and provide for such sanctions and penalties as may be appropriate.
4. All contracts, including those of individual schools, will meet all requirements of state and federal laws, rules, and regulations.<sup>1</sup>

### Legal References:

1. TCA 49-2-203(a)(3); Tennessee Internal School Uniform Accounting Policy Manual, Section 5-11; TCA 49-2-206(b)(2)

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Vendor Relations</b>	Descriptor Code: <b>2.809</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

## General

Each order will be placed on the basis of quality, price, and delivery. Past service will be a factor if all other considerations are equal.

No person officially connected with or employed by the school system will be an agent for, or have any financial compensation or reward of any kind from any vendor for the sale of supplies, materials, equipment or service.<sup>1</sup>

## Individual Schools

Schools shall execute a written agreement with vendors for all fund-raisers. The agreement shall include, but not be limited to, the following information:

1. The division of profits that result from the activity;
2. Payment of sales tax;
3. Delivery date(s);
4. Package prices or other charges; and
5. Scheduled dates of service.

Vendors visiting separate schools shall contact and secure the permission of each principal's office prior to visiting professional staff members. Vendors' visitations to schools shall not be permitted to interfere with the normal instructional and learning process.

## Legal Reference:

1. TCA 49-6-2003

## Cross References:

Visitors to the Schools 1.501  
Advertising & Distribution of Materials in Schools  
1.806 Student Solicitations/Fund-Raising 6.701

# Van Buren County Board of Education

Monitoring:  Review: Annually, in March	Descriptor Term:  <b>Conflict of Interest</b>	Descriptor Code: <b>5.601</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

## ADMINISTRATIVE PERSONNEL

Administrative and supervisory personnel shall have no financial interest, directly or indirectly, in supplying books, maps, school furniture, or apparatus for the schools or to act as agent for any author, publisher, bookseller, or dealer in school furniture or apparatus, however a spouse or family member of a principal, teacher or other school administrative employee may participate in business transactions with the school system where a sealed competitive bid system is used, provided that the employee does not have discretion in the selection of bids or specifications.<sup>1</sup>

It shall be a misdemeanor for the director of schools to take any other contract under the Board, to perform any other service for additional compensation, to act as principal or teacher in any school, or to become the owner of a school warrant other than that allowed for his/her service as director of schools or as secretary to the Board.<sup>2</sup>

## PROFESSIONAL AND SUPPORT PERSONNEL

Employees of the Board will not engage in, or have financial interest in, any activity that raises a reasonable question of conflict of interest with their duties and responsibilities as members of the school staff. This includes but is not limited to the following:

1. School employees may not purchase for sale to students any goods or equipment or render any service to the school system on a commission basis; <sup>1</sup>
2. Employees who have patented or copyrighted any device, publication, or other item will not receive royalties for use of such item in the school system;
3. Employees will not engage in any type of work where the source of information concerning a customer, client, or employer originates from information obtained through the school system;
4. The Board shall make no purchase of supplies, materials, or equipment from a school system employee; and
5. Employees shall not solicit for the purpose of selling instructional supplies, equipment and reference books in a territory that includes the parents of the children of the school in which the employee is assigned.



# Van Buren County Board of Education

Monitoring:  Review: Annually, in March	Descriptor Term:  <b>Staff Gifts and Solicitations</b>	Descriptor Code: <b>5.605</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

## GIFTS

Employees of the Board shall not accept gifts from students unless the gifts are of token value only.

Individual employees of the Board will refrain from giving gifts to staff members who exercise administrative or supervisory jurisdiction over them, either directly or indirectly. The collection of money for group gifts is discouraged except in special circumstances such as bereavement, serious illness, or for mementos at retirement.

Employees are prohibited from accepting things of material value from individuals, companies or organizations doing business with the school system. Exceptions to this policy are the acceptance of minor items which are generally distributed to all by the companies through public relations programs.

## SOLICITATIONS

No organization may solicit funds from employees within the schools. Flyers or other materials related to fund drives shall not be distributed through the schools without the written approval of the superintendent.

Employees will not be made responsible for the collection of any money or the distribution of any fund drive literature within the schools unless such activity has the director of schools' written approval.

### Cross References:

Advertising & Distribution of Materials in Schools  
1.806 Vendor Relations 2.809  
Staff Conflicts of Interest 5.601  
Student Solicitations/Fund-Raising 6.701  
Student Gifts 6.710

### III. Procurement System

The District maintains the following purchasing procedures.

#### A. Responsibility for Purchasing

##### **Purchasing Procedures**

**Policy Number- 2.800, 2.805, 2.807, 2.808, and 2.809**

**All requests for purchases must be sent to appropriate supervisor for approval, and then submitted the Director of Schools for pre-approval.**

**After pre-approval of purchases is submitted and signed a purchase order is issued from Accounts Payable to Project Director. The purchase order must be completed by the Project Director with purchasing information (item description, unit price, quantity, total price with any applicable shipping/handling charges) and appropriate account information (project year and sub fund, account line item number). The Project Director signs the purchase order and then it is to be submitted for the Director of Schools for approval/ signature.**

**When order is received the supervisor of the appropriate programs signs the packing slip or invoice to inform Accounts Payable that the order is complete.**

**Accounts Payable maintains file copy of purchase order, invoice packing slip and the check issued for payment.**

**After the completion of the order received Accounts Payable pays the invoice and retains appropriate documentation. Accounts Payable enters all purchasing information in the Local Government Data Corporation Flex Gen software system.**

## **Contracts Procedure**

**In situations where a contract or agreement is necessary, the following procedures will be followed.**

**The Van Buren County Board of Education and the vendor will decide that a contract or agreement for specific services is necessary.**

**The appropriate supervisor will initiate the contract or agreement.**

**The appropriate supervisor will create the contract or agreement which will include but not be limited to a description of the scope of services. The vendor can submit a contract or agreement for review and approval.**

- ❖ **The beginning and ending date of services**
- ❖ **The cost of services**
- ❖ **The payment procedure**
- ❖ **A description of how the contract or agreement may be terminated.**

**The vendor, the appropriate supervisor and the director of schools must sign the contract or agreement.**

**The finance department and the appropriate supervisor must keep a current copy of the contract.**

### **B. Purchase Methods**

**The type of purchase procedures required depends on the cost of the item(s) being purchased. Note, if state or local procurement policy is more restrictive than the federal purchase methods below, districts must always follow the most restrictive policy.**

### ***Purchases up to \$10,000***

T.C.A. Annotated (T.C.A.) allows a district to choose to follow the prescribed purchasing procedures of the district's local governing body, or to develop its own policies and procedures. T.C.A. § 49-2-203 (a)(3)(B) states, "If the LEA chooses not to follow the local governing body's purchasing procedures, all purchases of less than ten thousand dollars (\$10,000) may be made in the open market without newspaper notice, but shall, whenever possible, be based upon at least three (3) competitive bids."

[Please Refer to Board Policy 2.800, 2.805, 2.807, 2.808, 2.809]

### **Bid and Quotation Procedure**

- **All purchases of materials, supplies, equipment, and contracted services up ten thousand dollars shall be based on following procedures:**
- **All requests for purchases must be sent to the appropriate supervisor for approval, and then submitted to the Director of Schools for pre-approval.**

**Director of Schools, Federal Project Director, Special Education Supervisor, School Nutrition Supervisor, CTE Supervisor, Coordinated Health, Family Resource, Supervisor of Instruction, Transportation Director.**

**All purchases less than \$10,000 shall be awarded to responsible and responsive vendor quoting a price considered to be reasonable by the employee initiating the purchase. The vendor may submit the quotation verbally or in print/writing. The LEA employee may obtain competitive pricing from online websites, catalogs, verbally from vendors. Prices will be documented on price quote sheet.**

#### **Responsible and Responsive Vendor**

**A responsible vendor is one who can fulfill all the requirements of the purchase and who has the integrity and reliability to assure performance. A responsive vendor is one whose quotation meets all the terms, conditions and specifications of the purchase solicitation.**

#### **Sole Source Purchases**

**The request for a sole source determination must be approved by the Director of Schools and the Project Director:**

**Goods and services considered to be sole source include, but are not limited to:**

- \*Maintenance of high technology equipment**
- \*Where the compatibility of equipment, accessories, or replacement parts is of importance**
- \*Postage and services purchased from the U.S. Postal Service**
- \*Freight charges**
- \*Advertising and services for media**
- \*Memberships, registration fees, and tuition**
- \*Public Utility services**
- \*Textbooks, Reference books, manuals, pamphlets, and instruction guides**
- \*Professional services, including doctors, lawyers, architects, engineers, and educational consultants (see TCA 12-3-1209)**

**After pre-approval of purchases is submitted and signed a purchase order is issued from Accounts Payable to Project Director. The purchase order must be completed by the Project Director with purchasing information (item description, unit price, quantity, total price with any applicable shipping/handling charges) and appropriate account information (project year and sub fund, account line item number). The Project Director signs the purchase order and then it is to be submitted for the Director of Schools for approval/ signature.**

**When order is received the supervisor of the appropriate programs signs the packing slip or invoice to inform Accounts Payable that the order is complete.**

**Accounts Payable maintains file copy of purchase order, invoice packing slip and the check issued for payment.**

**After the completion of the order received Accounts Payable pays the invoice and retains appropriate documentation. Accounts Payable enters all purchasing information in the Local Government Data Corporation Flex Gen software system.**

### **Emergency and Cooperative Purchasing**

**In emergency situations the Director of Schools may authorize a purchase order to avert**

**Hazards, which threaten the health or safety, to protect property from damage or to avoid major disruptions of educational activities.**

**The Van Buren County School Board, at its option, will join in cooperative purchasing with other school systems to take advantage of lower prices for bulk purchasing and to reduce the cost involved in bidding whenever such buying appears to be to the benefit of the system.**

***Purchases over \$10,000***

T.C.A. Annotated allows a district to choose to follow the prescribed purchasing procedures of the district's local governing body, or to develop its own policies and procedures. Regarding purchases estimated to exceed ten thousand dollars (\$10,000), T.C.A. § 49-2-203 (a)(3)(A) states "All expenditures for such purposes may follow the prescribed procedures of the LEA's respective local governing body, so long as that body, through its charter, private act or ordinance has established a procurement procedure that provides for advertisement and competitive bidding, except that, if a newspaper advertisement is required, it may be waived in case of emergency. If the LEA chooses not to follow the local governing body's purchasing procedures, all expenditures for such purposes estimated to exceed ten thousand dollars (\$10,000) or more shall be made on competitive bids, which shall be solicited by advertisement in a newspaper of general circulation in the county, except that the newspaper advertisement may be waived in the event of an emergency. School districts that have a purchasing division may use a comprehensive vendor list for the purpose of soliciting competitive bids; provided, further, that the purchasing division shall periodically advertise in a newspaper of general circulation in the county for vendors and shall update the list of vendors following the advertisement."

Regarding purchases less than ten thousand dollars (\$10,000) T.C.A. § 49-2-203 (a)(3)(B) states "If the LEA chooses not to follow the local governing body's purchasing procedures, all purchases of less than ten thousand dollars (\$10,000) may be made in the open market without newspaper notice, but shall, whenever possible, be based upon at least three (3) competitive bids."

**[Please Refer to Board Policy 2.806]**

## **Bid and Quotation Procedure**

- **All purchases of materials, supplies, equipment, and contracted services in excess of ten thousand dollars shall be based on competitive bids.**
  - **Van Buren County School Board must approve any request for a specific bid.**
  - **Bids shall be solicited by advertisement in the local newspaper for two consecutive weeks.**
  - **Bid requirements shall be mailed to at least three vendors if available.**
  - **Bids are submitted sealed and opened by the Chairman of the School Board at a predetermined time and open to the general public.**
  - **Bids are awarded at the next regular or called Van Buren County School Board meeting.**
  - **The lowest and/or best bids shall be accepted.**
  - **The Van Buren County Board of Education reserves the right to reject any and all bids.**
  - **Any bid received after the time and date specified shall not be considered.**
  - **The bidder to whom the award is made may be required to enter into a written contract.**
  - **All Bid documentation is maintained in files at the Van Buren County Board of Education.**

Competitive Proposals: The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- Proposals must be solicited from an adequate number of qualified sources; and
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

For competitive proposals, EDGAR requires recipients to have a written method for conducting technical evaluations of the proposals received and for selecting recipients.

The Director of Schools and the School board meet to review and evaluate all competitive proposals.

[Please refer to Board Policy 2.800, 2.805, 2.806, 2.807, 2.808, 2.809.]

### **Bid and Quotation Procedure**

- All purchases of materials, supplies, equipment, and contracted services up ten thousand dollars shall be based on following procedures:
- All requests for purchases must be sent to the appropriate supervisor for approval, and then submitted to the Director of Schools for pre-approval.

Director of Schools, Federal Project Director, Special Education Supervisor, School Nutrition Supervisor, CTE Supervisor, Coordinated Health, Family Resource, Supervisor of Instruction, Transportation Director.

All purchases shall be awarded to responsible and responsive vendor quoting a price considered to be reasonable by the employee initiating the purchase. The vendor may submit the quotation verbally or in print/writing. The LEA employee may obtain competitive pricing from online websites, catalogs, verbally from vendors. Prices will be documented on price quote sheet. The Debarment List of Vendors website is viewed: [www.epls.gov](http://www.epls.gov), <http://www.sam.gov> to check status of the vendor's usability.

#### **Responsible and Responsive Vendor**

A responsible vendor is one who can fulfill all the requirements of the purchase and who has the integrity and reliability to assure performance. A responsive vendor is one whose quotation meets all the terms, conditions and specifications of the purchase solicitation.

After pre-approval of purchases is submitted and signed a purchase order is issued from Accounts Payable to Project Director. The purchase order must be completed by the Project Director with purchasing information:

Item Description,

Unit Price,



**Quantity,**

**Total Price with any Applicable Shipping/Handling Charges**

**Project Year and Sub Fund**

**Account Line Item Number**

**If appropriate delivery or dates of services are indicated**

**The Project Director signs the purchase order and then it is to be submitted for the Director of Schools for approval/ signature.**

**When order is received the supervisor of the appropriate programs signs the packing slip or invoice to inform Accounts Payable that the order is complete.**

**Accounts Payable maintains file copy of purchase order, invoice packing slip and the check issued for payment.**

**After the completion of the order received Accounts Payable pays the invoice and retains appropriate documentation. Accounts Payable enters all purchasing information in the Local Government Data Corporation Flex Gen software system.**

**Emergency and Cooperative Purchasing**

**In emergency situations the Director of Schools may authorize a purchase order to avert Hazards, which threaten the health or safety, to protect property from damage or to avoid major disruptions of educational activities.**

**The Van Buren County School Board, at its option, will join in cooperative purchasing with other school systems to take advantage of lower prices for bulk purchasing and to reduce the cost involved in bidding whenever such buying appears to be to the benefit of the system.**

### **Contracts Procedure**

**In situations where a contract or agreement is necessary, the following procedures will be followed.**

**The Van Buren County Board of Education and the vendor will decide that a contact or agreement for specific services is necessary.**

**The appropriate supervisor will initiate the contract or agreement.**

**The appropriate supervisor will create the contract or agreement which will include but not be limited to a description of the scope of services. The vendor can submit a contract or agreement for review and approval.**

- ❖ **The beginning and ending date of services**
- ❖ **The cost of services**
- ❖ **The payment procedure**
- ❖ **A description of how the contract or agreement may be terminated.**

**The vendor, the appropriate supervisor and the director of schools must sign the contract or agreement.**

**The finance department and the appropriate supervisor must keep a current copy of the contract.**

**[Please refer to Board Policy 2.800, 2.805, 2.806, 2.807, 2.808, 2.809.]**

*Architectural/Engineering Professional Services:* The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

*Contract/Price Analysis:* A cost or price analysis is performed in connection with every procurement action in excess of \$150,000, including contract modifications. 2 C.F.R. § 200.323(a). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, Districts must come to an independent estimate prior to receiving bids or proposals. 2 C.F.R. § 200.323(a).

When performing a cost analysis, the District negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. 2 C.F.R. § 200.323(b).

Project Directors are responsible for the collection of research and the analysis of the procurement action. Once all evaluation data results are collected the data summary is submitted to the Director of Schools for review. The analysis results are reviewed by the Director of Schools and presented to the School Board for the final procurement decision.

### ***Noncompetitive Proposals (Sole Sourcing)***

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- The item is available only from a single source;
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
- After solicitation of a number of sources, competition is determined inadequate.

Educational Consultants and Similar Services: In order to procure educational consultants in accordance with T.C.A. § 12-4-106(a)(1), the procurement must be paid with state or local funds:

Contracts by counties, cities, metropolitan governments towns, utility districts and other municipal and public corporations of the state, for legal services, fiscal agent, financial advisor or advisory services, educational consultant services and similar services by professional persons or groups of high ethical standards, shall not be based upon competitive bids, but shall be awarded on the basis of recognized competence and integrity. The prohibition against competitive bidding in this section shall not prohibit any entity enumerated from interviewing eligible persons or groups to determine the capabilities of such persons or groups.

## **Contracts Procedure**

**In situations where a contract or agreement is necessary, the following procedures will be followed.**

**The Van Buren County Board of Education and the vendor will decide that a contract or agreement for specific services is necessary.**

**The appropriate supervisor will initiate the contract or agreement.**

**The appropriate supervisor will create the contract or agreement which will include but not be limited to a description of the scope of services. The vendor can submit a contract or agreement for review and approval.**

- ❖ The beginning and ending date of services**
- ❖ The cost of services**
- ❖ The payment procedure**
- ❖ A description of how the contract or agreement may be terminated.**

**The vendor, the appropriate supervisor and the director of schools must sign the contract or agreement.**

**The finance department and the appropriate supervisor must keep a current copy of the contract.**

## **Emergency and Cooperative Purchasing**

**In emergency situations the Director of Schools may authorize a purchase order to avert Hazards, which threaten the health or safety, to protect property from damage or to avoid major disruptions of educational activities.**

**The Van Buren County School Board, at its option, will join in cooperative purchasing with other school systems to take advantage of lower prices for bulk purchasing and to reduce the cost involved in bidding whenever such buying appears to be to the benefit of the system.**

## **Sole Source Purchases**

**The request for a sole source determination must be approved by the Director of Schools and the Project Director:**

**Goods and services considered to be sole source include, but are not limited to:**

- \*Maintenance of high technology equipment**
- \*Where the compatibility of equipment, accessories, or replacement parts is of importance**
- \*Postage and services purchased from the U.S. Postal Service**
- \*Freight**
- \*Advertising and services for an commercially available media**
- \*Memberships, registration fees, and tuition**
- \*Public Utility services**
- \*Textbooks, Reference books, manuals, pamphlets, and instruction guides**
- \*Professional services, including doctors, lawyers, architects, engineers, and educational consultants (see TCA 12-3-1209)**

## ***Cost Price Analysis and Sole Source***

A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$150,000.

## **C. Purchase Cards**

**NA –The Van Buren County School District does not use purchase cards**

## **D. Full and Open Competition**

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business;

- Requiring unnecessary experience and excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
- Any arbitrary action in the procurement process.

EDGAR further requires the following to ensure adequate competition.

### ***Geographical Preferences Prohibited***

The District must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

### ***Prequalified Lists***

The District must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the District must not preclude potential bidders from qualifying during the solicitation period.

### ***Solicitation Language***

The District must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of

the named brand which must be met by offers must be clearly stated; and identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals. 2 C.F.R §200.319(c).

#### E. Federal Procurement System Standards

##### ***Avoiding Acquisition of Unnecessary or Duplicative Items***

The District must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration is given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis must be made of leases versus purchase alternatives, and another other appropriate analysis to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with federal funds.

##### **Procedures for Avoiding Acquisition of Unnecessary or Duplicative Purchase Items**

\*Project Directors collaborate with stakeholders to discuss the requested purchase of current items.

\* Inventories of previously purchased existing items are reviewed to eliminate the possibility of duplication prior to any additional purchases of items.

\*Project Directors will compare cost of leases and purchases to determine the most cost effective method of obtaining the purchase items.

[Please refer to Board Policy 2.805, 2.806, 2.807, 2.808, 2.809]

##### ***Use of Intergovernmental Agreements***

To foster greater economy and efficiency, the District shall enter into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

[Please refer to Board Policy 2.805]

##### **Emergency and Cooperative Purchasing**

**In emergency situations the Director of Schools may authorize a purchase order to avert Hazards, which threaten the health or safety, to protect property from damage or to avoid major disruptions of educational activities.**

**The Van Buren County School Board, at its option, will join in cooperative purchasing with other school systems to take advantage of lower prices for bulk purchasing and to reduce the cost involved in bidding whenever such buying appears to be to the benefit of the system.**

### ***Use of Federal Excess and Surplus Property***

The District shall consider the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

[Please refer to Board Policy 2.805]

### ***Debarment and Suspension***

The Districts shall award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended and is required to check for excluded parties at the System for Award Management website before any procurement transaction. This list is located at: <http://www.sam.gov/>.

[Please refer to Board Policy 2.808]

### **Contracts Procedure**

**In situations where a contract or agreement is necessary, the following procedures will be followed.**

**The Van Buren County Board of Education and the vendor will decide that a contract or agreement for specific services is necessary.**

**The appropriate supervisor will initiate the contract or agreement.**

**The appropriate supervisor will create the contract or agreement which will include but not be limited to a description of the scope of services. The vendor can submit a contract or agreement for review and approval.**



- ❖ The beginning and ending date of services
- ❖ The cost of services
- ❖ The payment procedure
- ❖ A description of how the contract or agreement may be terminated.

The vendor, the appropriate supervisor and the director of schools must sign the contract or agreement.

The finance department and the appropriate supervisor must keep a current copy of the contract.

### **Purchasing Procedures**

**Policy Number- 2.800, 2.805, 2.807, 2.808, and 2.809**

**All requests for purchases must be sent to appropriate supervisor for approval, and then submitted the Director of Schools for pre-approval.**

**After pre-approval of purchases is submitted and signed a purchase order is issued from Accounts Payable to Project Director. The purchase order must be completed by the Project Director with purchasing information (item description, unit price, quantity, total price with any applicable shipping/handling charges) and appropriate account information (project year and sub fund, account line item number). The Project Director signs the purchase order and then it is to be submitted for the Director of Schools for approval/ signature.**

**When order is received the supervisor of the appropriate programs signs the packing slip or invoice to inform Accounts Payable that the order is complete.**

**Accounts Payable maintains file copy of purchase order, invoice packing slip and the check issued for payment.**

**After the completion of the order received Accounts Payable pays the invoice and retains appropriate documentation. Accounts Payable enters all purchasing information in the Local Government Data Corporation Flex Gen software system.**

**Project Directors will check System for Award Management website located at <http://www.sam.gov> for verification that any potential vendor or contractor has not been suspended or debarred.**

### ***Maintenance of Procurement Records***

The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

[Please refer to Board Policy 2.807, 2.808]

The LEA performs a cost or price analysis with every procurement action including contracts. The degree and type of cost analysis will depend on the individual procurement situation with the LEA conducting an estimate of the procurement prior to receiving bids or proposals. A fair and reasonable profit will be considered when a cost analysis is conducted. The type of work to be performed, the amount invested by the contractor, quality of any previous work performed during past performances, and current rates in the surrounding geographical area for comparable work.

Project Directors will check System for Award Management website located at <http://www.sam.gov> for verification that any potential vendor or contractor has not been suspended or debarred.

### **Contracts Procedure**

In situations where a contract or agreement is necessary, the following procedures will be followed.

The Van Buren County Board of Education and the vendor will decide that a contract or agreement for specific services is necessary.

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- ❖ The beginning and ending date of services
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**When order is received the supervisor of the appropriate programs signs the packing slip or invoice to inform Accounts Payable that the order is complete.**

**Accounts Payable maintains file copy of purchase order, invoice packing slip and the check issued for payment.**

**After the completion of the order received Accounts Payable pays the invoice and retains appropriate documentation. Accounts Payable enters all purchasing information in the Local Government Data Corporation Flex Gen software system.**

### ***Time and Materials Contracts***

The District may use a time and materials type contract only if (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the District is the sum of: the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency.

Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the District must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

[Please refer to Board Policy 2.806, 2.808]

**\*Bids are requested and received with all individuals aware of a set ceiling price.**

**All bids and quotes includes but not limited to the scope of services:**

- ❖ **The beginning and ending date of services**
- ❖ **The cost of services**
- ❖ **The payment procedure**
- ❖ **A description of how the contract or agreement may be terminated.**

**The vendor, the appropriate supervisor and the director of schools must sign the contract or agreement.**

**The finance department and the appropriate supervisor must keep a current copy of the contract.**

### ***Settlements of Issues Arising Out of Procurements***

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

[Please refer to Board Policy 2.809]

### ***Protest Procedures to Resolve Dispute***

The District shall maintain protest procedures to handle and resolve disputes relating to procurements and, in all instances, disclose information regarding the protest to the awarding agency.

## Vendor Grievance Form

Procedure: Complete the form below and Submit the completed by mail or in person to:

Van Buren County Board of Education  
Attention: Grievance Review  
P.O. Box 98 293 Sparta Street  
Spencer, TN 38585

Timelines to be observed:

\*Grievances related to contract award decision submit the completed form within 30 days after notification of the contract decision.

\*General grievances submit the completed form within 14 days of the date when the aggrieved person knew of the facts addressing the grievance.

- ☐ Grievance during the contracting process prior to contract award
- ☐ Grievance related to a contract award decision
- ☐ General grievance

Company Name: \_\_\_\_\_

Company Street Address: \_\_\_\_\_

Company City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Company Authorized Representative Name: \_\_\_\_\_

Title \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Phone number: \_\_\_\_\_ Email Address \_\_\_\_\_

Products or services as listed on the contract bid \_\_\_\_\_

\_\_\_\_\_

Explain your grievance:

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### Protest Procedures for Resolution of Dispute

All received protests/grievances are to be submitted and reviewed by the district appointed grievance reviewers as an impartial entity.

All received protests/grievances are to be forwarded to the Director of Schools.

All grievances/protests must be received within 30 days involving contract award decisions and within 14 days of the date when the aggrieved person or company had knowledge of the event giving reason for the described grievance.

Grievances/protests must be expressed in writing and submitted to:

Van Buren County Board of Education

Attention: Grievance Review

P.O. Box 98 293 Sparta Street

Spencer, TN 38585

\*The grievance should include point of contact and mailing address to which responses are to be sent, specific issues communicated in the explanation of the grievance, and any reference or bid number for products or services.

\*The vendor may request a meeting with the grievance reviewers to present issues of their grievance.

\*A written response of the final decision regarding the grievance/dispute will be sent to the vendor or contractor within 10 business days.

### F. Conflict of Interest Requirements

### ***Standards of Conduct***

In accordance with 2 C.F.R. §200.18(c)(1), the District maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value.

No person officially connected with or employed by the school system will be an agent for, or have any financial compensation or reward of any kind from any vendor for the sales of supplies, materials, equipment, or service.

Any suspected conflict of interest will be reported to the Director of Schools and or School Board for review of the potential conflict

[Please refer to Board Policy 2.809, 5.601, 5.605]

### ***Organizational Conflicts***

Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization. 2 C.F.R §200.318(c)(2).

No person officially connected with or employed by the school system will be an agent for, or have any financial compensation or reward of any kind from any vendor for the sale of supplies, materials, or equipment, or services. All student activity funds shall be under the jurisdiction of the Board and under the specific control of the school principal. Contracts with fund raising agencies must comply with Board policy and procedures approved in writing by the Director of Schools.

[Please refer to Board Policy 2.809, 2.900]

### ***Disciplinary Actions***

#### **Violation of Standards of Conduct**

Employees who authorize or contract for any obligation in violation of this policy shall assume personal responsibility for the payment of the obligation, shall be subject to dismissal from employment, and shall be subject to applicable civil criminal proceedings. Any obligation, authorization for expenditure, or expenditure made in violation of the law and this policy shall be illegal and void.

[Please refer to Board Policy 2.800]

### ***Mandatory Disclosure***

Upon discovery of any potential conflict, the District shall disclose in writing the potential conflict to the federal awarding agency in accordance with applicable federal awarding agency policy.

[Please refer to Board Policy 5.601, 5.605]

### **G. Contract Administration**

The District shall maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders 2 C.F.R. §200.318.

#### **Contracts Procedure**

**In situations where a contract or agreement is necessary, the following procedures will be followed.**

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**The appropriate supervisor will initiate the contract or agreement.**

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❖ **The beginning and ending date of services**



- ❖ The cost of services
- ❖ The payment procedure
- ❖ A description of how the contract or agreement may be terminated.

The vendor, the appropriate supervisor and the director of schools must sign the contract or agreement.

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### **Purchasing Procedures**

**Policy Number- 2.800, 2.805, 2.807, 2.808, and 2.809**

All requests for purchases must be sent to appropriate supervisor for approval, and then submitted the Director of Schools for pre-approval.

After pre-approval of purchases is submitted and signed a purchase order is issued from Accounts Payable to Project Director. The purchase order must be completed by the Project Director with purchasing information (item description, unit price, quantity, total price with any applicable shipping/handling charges) and appropriate account information (project year and sub fund, account line item number). The Project Director signs the purchase order and then it is to be submitted for the Director of Schools for approval/ signature.

When order is received the supervisor of the appropriate programs signs the packing slip or invoice to inform Accounts Payable that the order is complete.

Accounts Payable maintains file copy of purchase order, invoice packing slip and the check issued for payment.

After the completion of the order received Accounts Payable pays the invoice and retains appropriate documentation. Accounts Payable enters all purchasing information in the Local Government Data Corporation Flex Gen software system.

Prior to any invoice being paid, a receiving report or form of authorization must be received by Accounts Payable. All receiving reports must be signed by the individual receiving the items. All receiving documentation is required to have the signature and/or initials of the receiving official as well as the date for receipt. In most instances, the packing slip is utilized as the receiving report. For service contracts, written documentation must be received by accounts payable before payment is made. All documentation which would authorize the issuance of payment is attached to the invoice, copy of contract if applicable and purchase order to validate payment.

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Personal Property Sales</b>	Descriptor Code: <b>2.403</b>	Issued Date: <b>02/15/07</b>
		Rescinds: <b>2.403</b>	Issued: <b>06/17/99</b>

## General

When equipment, books, materials, and other personal property no longer have an intended use by the system or are no longer capable of being used because of condition, the Board shall declare them surplus property and authorize their disposal.<sup>1</sup>

### Legal References:

1. TCA 49-6-2006; TCA 49-6-2007; TCA 49-6-2208; TCA 12-2-403(a)(1)-(4)  
Education Department General Administration  
Regulations (EDGAR) 43 Subtitle A Part  
80.32  
34 CFR 80.3-52

### Cross Reference:

Inventories 2.702

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Inventories</b>	Descriptor Code: 2.702	Issued Date: 06/21/07
		Rescinds: 2.702	Issued: 02/15/07

Equipment is defined as all items (machinery, implements, tools, furniture, livestock, vehicles, and other apparatus) with a unit cost of \$5,000 or more and a minimum useful life expectancy of three years. Freight charges and installation costs shall be included in the cost.\*

## GENERAL

Each school will be provided the necessary inventory control forms so a uniform system will be used. All changes involving inventory will be recorded on the form and will be checked periodically by the administrative staff of the school. A copy will be provided to the central office at the end of each school year no later than June 30th.

All items with a dollar value of \$50 or more will be assigned a control number (property tag provided by the central office). This includes items purchased by the school or donated by an individual or an organization. These items become the property of the Van Buren County Board of Education. All new items with a \$50 or more value will be picked up on inventory by the appropriate department at the time it is put in service.

Surplus personal property in local school systems which has no value or has a value less than two hundred fifty dollars (\$250) may be disposed of without the necessity of bids as required by law. In order for such disposal without bids, the principal of the school with the surplus personal property, the director of schools, and the chair of the local board of education must all agree in written form that the property is of no value or is of a value less than two hundred fifty dollars (\$250).

The director of schools shall dispose of any item that is beyond repair at any time during the school year with proper documentation and proper signatures (director, chairman, and building administrator).

No property will be declared surplus or disposed of prior to board approval as outlined in TCA 49-6- 2006 and 49-6-2007.

All items, excluding textbooks, purchased from July 1st through June 30th must be included on the current year's inventory if the value of that individual item exceeds fifty dollars (\$50).

## EQUIPMENT PROCURED WITH FEDERAL DOLLARS

The director has established that the general procedures meet all federal accountability guidelines, including guidelines for the purchasing, inventorying, security and disposition of all equipment purchased with federal funds.<sup>2</sup>

### Legal Reference:

1. Tennessee Internal School Uniform Accounting Policy Manual; Section 4-13
2. EDGAR 43 Subtitle A Part 80.32  
34 CFR 80.3-52

### Cross References:

Personal Property Sales 2.403  
Security 3.205  
Equipment & Supplies Management 3.300

# Van Buren County Board of Education

Monitoring:  Review: Annually, in October	Descriptor Term:  <div style="text-align: center; font-size: 1.2em;">Security</div>	Descriptor Code: <div style="text-align: center;">3.205</div> Rescinds: <div style="text-align: center;">3.205</div>	Issued Date: <div style="text-align: center;">10/18/07</div> Issued: <div style="text-align: center;">02/15/07</div>
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The director of schools shall establish procedures as required to adequately protect school property which shall include, but not be limited to:

1. Closing and securing teacher work areas when being left unattended or at the end of the day;
2. Denying students permission to use the classrooms, laboratories, gymnasiums or other school facilities or equipment without appropriate faculty supervision;
3. Controlling the issuance of building keys and master keys;
4. Developing programs which contribute to the proper care and use of school facilities and equipment; and
5. Equipment purchased with federal funds shall be managed as directed by federal and

state law.<sup>1</sup> The principal shall call law enforcement officials in cases involving illegal entry, theft or vandalism.

The principal shall notify the director of schools within 48 hours after each case of vandalism, theft, building damage and illegal entry.

The director of schools, or his/her representative, is authorized to sign a criminal complaint and to press charges against perpetrators of vandalism against school property.

## SCHOOL POLICING

The Board may enter into a memorandum of understanding with a chief of a law enforcement agency to provide school policing. Any memorandum of understanding shall address, at a minimum, the following issues:<sup>2</sup>

1. Any School Resource Officer (SRO) assigned under a memorandum must be in compliance with all laws, regulations and rules of the Peace Officer Standards and Training Commission at the time of assignment and remain compliant throughout the tenure of his or her assignment;
2. As a condition of assignment, any SRO must participate in forty (40) hours of basic training in school policing within twelve (12) months of assignment. Every year thereafter the SRO shall participate in a minimum of sixteen (16) hours of training specific to school policing. All training programs shall be approved by the Peace Officers Standards and Training Commission.

# Van Buren County Board of Education

Monitoring:  Review: Annually, in October	Descriptor Term:  <b>Equipment and Supplies Management</b>	Descriptor Code: <b>3.300</b>	Issued Date: <b>02/15/07</b>
		Rescinds: <b>3.300</b>	Issued: <b>06/17/99</b>

All equipment and materials placed in school buildings by any group or organization become the property of the Board. The Board reserves the right to transfer property to other schools if the school in which it was originally placed is discontinued or if there is no longer any need for the equipment or materials where originally placed.

The director of schools shall develop procedures promoting the useful life of equipment and supplies by establishing a thorough, effective and economical operations and maintenance program and providing adequate insurance coverage. Equipment management shall be in accordance with federal and state laws, regulations and guidelines.

Each employee of the system shall be responsible for the materials, equipment and supplies assigned to him. In addition, he/she is responsible for the preservation and protection of materials, equipment and supplies not under his/her direct control when such are endangered and when the system employee having direct control is not present or is otherwise unable to act.

Cross

Reference:

Inventories

## IV. Property Management Systems

### A. Property Classifications

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000. 2 C.F.R. §200.33.

Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.

Capital assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

- Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

### B. Inventory Procedure

Inventory is received primarily at the school system central office. The project supervisor responsible for ordering the item or designated representative will receive and inspect the product to insure that the items delivered match the packing slip. If the items match the packing slip, the individual will sign or initial and date the packing slip. The packing slip should include the quantity of the items, a description of the items, and the purchase order number issued for the purchase. This is submitted to the finance department at central office after the supervisor verifies and organizes purchase documentation for payment. Prior to payment, the finance department accounts payable verifies the items comparing the packing slip, invoice, and original approved purchase order. The project supervisor adds the equipment item to the

inventory with tag identification number. The equipment is labeled with identification number and project year with source fund identified used to purchase item. (Ex: IDEA Part B 16-01)

Items purchased with federal funds are maintained on federal inventories. Project supervisor inspects property to check equipment condition. The Inventory lists contain the following information:

Description of the Property

Serial Number or Other Identification Number

Source of Property

Who Holds Title

Acquisition Date

Cost of Property

%of Project Participation in the Cost of the Property

\*Original Purchase Price/Fair Market Value

Location of the Property

Use of the Property and the Condition of the Property

Ultimate Disposition Data Date and Sale Price to be added after disposition

Inventory lists are on file at central office with appropriate federal supervisor. All property purchased with Federal funds is tagged. Electronic equipment is installed by technology coordinator.

[Please refer to Board Policy 2.403, 2.702, 3.205, 3.300]

### C. Inventory Records

For each equipment and computing device purchased with federal funds, the following information is maintained:

- Serial number or other identification number;

- Source of funding for the property;
- Who holds title;
- Acquisition date and cost of the property;
- Percentage of federal participation in the project costs for the federal award under which the property was acquired;
- Location, use and condition of the property; and
- Any ultimate disposition data including the date of disposal and sale price of the property.

In the event equipment is stolen. The police are notified and a report is filed. The item is noted on the inventory with a copy of the police report and Disposal Report filed with the inventory. In case of equipment repairs, a work/repair order is completed and submitted to appropriate personnel such as the project director, technology coordinator, or maintenance staff. Repair is entered on the Maintenance Log.

**Van Buren County Board of Education Equipment Maintenance Procedures:**

**A report is made to the appropriate director/supervisor of each federal program describing the problem with the equipment. If it is technology, a report is made to the technology coordinator. If the item is repairable, it is repaired and returned to the teacher or school. If it is not repairable, the item will be disposed of and placed on disposition.**

[Please refer to Board Policy 2.403, 2.702, 3.205, 3.300]



Van Buren County Schools

Maintenance Log

Date/Time	Equipment Identification Number	Work Done	Completed By:	Notes

Inventory Fiscal Year \_\_\_\_\_

## Disposal Report

Location \_\_\_\_\_

All items for disposal must have prior written approval from the Director of Schools.

A complete description of each item required.

Disposal methods must follow state guidelines.

**Scrap-Requires signature of person responsible for disposal.**

**Donated to other government agency- Documentation required**

**Theft-Police report required**

**Manufacturing recall-Provide documentation**

**Sold- Must follow school board policy.**

\*I indicate by my signature below that this report is true and accurate to the best of my knowledge.

Property No.	Assigned Location	Description	Model/Serial Number	Disposal Method	Date	# of Items

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Director of Schools

\_\_\_\_\_  
School Board Chairman

#### D. Physical Inventory

A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

The project supervisor conducts the physical inventory in person yearly. The property inventories are compared directly with equipment items and condition is noted on the inventory.

[Please refer to Board Policy 2.702, 3.205, 3.300]

#### E. Property/Equipment Maintenance

In accordance with 2 C.F.R.313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.

The project supervisor conducts the physical inventory in person yearly. The property inventories are compared directly with equipment items and condition is noted on the inventory.

#### **Van Buren County Board of Education Equipment Maintenance Procedures:**

**A report is made to the appropriate director/supervisor of each federal program describing the problem with the equipment. If it is technology, a report is made to the technology coordinator. If the item is repairable, it is repaired and returned to the teacher or school. If it is not repairable, the item will be disposed of and placed on disposition.**

[Please refer to Board Policy 2.702, 3.205, 3.300]

#### F. Lost or Stolen Items

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. Equipment that is stolen is reported to local jurisdiction of law enforcement.

In the event equipment is stolen. The police are notified and a report is filed. The item is noted on the inventory with a copy of the police report and Disposal Report filed with the inventory. In case of equipment repairs, a work/repair order is completed and submitted to appropriate personnel such as the project director, technology coordinator, or maintenance staff. Repair is entered on the Maintenance Log.

All equipment is tagged with property tag and project information recorded on inventory. Teachers are permitted to take their teacher laptops home that have assigned to them. Sign-in and Sign-out sheets are used for other equipment.

**Van Buren County Board of Education Equipment Maintenance Procedures:**

**A report is made to the appropriate director/supervisor of each federal program describing the problem with the equipment. If it is technology, a report is made to the technology coordinator. If the item is repairable, it is repaired and returned to the teacher or school. If it is not repairable, the item will be disposed of and placed on disposition.**

[Please refer to Board Policy 2.702, 3.205, 3.300]

G. Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property without prior approval of the federal awarding agency and the pass-through entity. When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority: (1) activities under a federal award from the federal awarding agency which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies.

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

**When equipment is no longer needed by the assigned teacher it is available for other teacher use. The teacher notifies the project director and the librarian at the school. If no other**

**teacher currently needs the equipment it is stored in the school library for check-out. Check-in and Check-out form is used with the library as the listed inventory location. The school librarian being responsible for shared equipment If it is shared equipment, a schedule for usage is utilized for dates and times**

**[Please refer to Board Policy 2.403, 2.702, 3.300]**

#### H. Disposal of Equipment

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the shall contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency. If the item has a current FMV of more than \$5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If acquiring replacement equipment, the District may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

Equipment items purchased with federal funds are typically used until they are no longer usable. For the sale of any equipment no longer needed an ad in the local newspaper is publicized for at least 7 days prior to the sale (T.C.A. 49-6-2006) in an effort to receive the most funds possible. Funds received from such items reverts to the school system or if necessary to the appropriate awarding federal agency.

[Please refer to Board Policy 2.403, 2.702, 3.300]

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Term:  <b>Accounting System</b>	Descriptor Code: <b>2.700</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

## Central Office

The director of schools shall maintain a system of accounting, arranged according to the regulations prescribed by the Commissioner of Education, which provide a detailed and accurate account of all receipts and disbursements of the schools.<sup>1</sup>

## Individual Schools

The Board authorizes each respective school under its jurisdiction to receive activity and other internal funds, such as athletic ticket money, school lunch funds and school class funds.<sup>2</sup>

The Board shall hold each principal responsible for the management of all internal accounts under his/ her jurisdiction in accordance with the Tennessee Internal School Uniform Accounting Policy Manual.<sup>3</sup>

### Legal References:

1. TCA 49-2-301(f)(1)(D); TCA 49-3-316(a)(1)
2. TCA 49-2-110(a)
- 2.900 3. TCA 49-2-110(c)(d)

### Cross References:

Petty Cash 2.801  
Student Activity Funds Management

# Van Buren County Board of Education

Monitoring:

Review: Annually,  
in January

Descriptor Tenn:

## Financial Reports and Records

Descriptor Code:

2.701

Issued Date:

06/17/99

Rescinds:

Issued:

### FINANCIAL REPORTS

#### *Central Office*

The Executive Committee shall submit to the Board at each regular board meeting a report of all business transacted since the last regular meeting. 1

A report indicating all receipts and expenditures will be given quarterly to the County Commission.2 Each report will show the amount of the annual appropriation, the amount expended by account to date, the amount encumbered and the free balance in each account.

The director of schools shall submit monthly financial reports to the Board and to state and federal agencies as required.3

#### *Individual Schools*

Each principal shall submit to the director of schools at the end of each calendar month on a prescribed form the receipts, expenditures and cash balance of all accounts under his jurisdiction. These reports shall be made available to the Board at its request.

### FINANCIAL RECORDS

#### *General*

The director of schools shall maintain all financial records as required by regulation and applicable state and federal law. The Board, from time to time, may determine to extend the retention time for certain records.4

#### Legal References:

1. TCA 49-2-206(5)
2. TCA 49-2-301(b)(1)(s)
3. TCA 49-2-301(b)(1)(z)
4. Tennessee /1111emal Sc'iool U111ifom1 Acco11mi11g Policy Ma11111al; Section 4-21

#### Cross Reference:

School Board Records 1.606

# Van Buren County Board of Education

Monitoring:  Review: Annually, in February	Descriptor Term:  <b>Classification and Qualifications</b>	Descriptor Code: <b>5.102</b>  Rescinds:	Issued Date: <b>06/17/99</b>  Issued:
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## ADMINISTRATIVE AND SUPERVISORY PERSONNEL

All administrative and supervisory positions in the school system are established initially by the Board, by state law, or State Board Rule, Regulations, and Minimum Standards.

To be considered for certificated administrative or supervisory positions, the applicant must show the following qualifications:

1. Professional teaching certification; and
2. Administrative or supervisory certification and experience in accordance with state law and State Board Rules and Regulations in the appropriate area based on the minimum of a master's degree.

Non-certified administrative and supervisory personnel shall possess sufficient training and experience to perform the services required and such additional qualifications as the Board and director of schools shall determine.

## PROFESSIONAL PERSONNEL

The professional staff members are the personnel whose employment status requires certification in accordance with the rules and regulations of the State Board of Education. <sup>1</sup>

## SUPPORT PERSONNEL

The support staff members are personnel whose regular employment does not require certification in accordance with rules and regulations of the State Department of Education. Support personnel include the following employees: bookkeepers, secretaries, clerks, maintenance employees, custodial employees, cafeteria employees, instructional assistants and transportation employees.

The selection of an employee shall be based upon his/her qualifications for the position for which he/she is applying. The Board shall approve those applicants who possess the highest degree of competence and are considered to be the best qualified persons available.

### Legal References:

1. TCA 49-5-501(10); TCA 49-5-606(11)



# Van Buren County Board of Education

Monitoring:

Review: Annually,  
in February

Descriptor Term:

## Job Descriptions

Descriptor Code:

5.103

Issued Date:

06/17/99

Rescinds:

Issued:

The Board will approve the broad purpose and function of the position in accord with state laws and state regulations, approve a statement of duties as recommended by the director of schools, and delegate to the director of schools the task of writing, or causing to be written, a job description for the position.

A copy of each job description shall be provided to the employee, the immediate supervisor and included in the employee's personnel record. A copy of all job descriptions shall be maintained in the director of schools' office. Job descriptions shall be used as guides in annual employee evaluations.

The director of schools shall maintain a comprehensive, coordinated set of job descriptions for all such positions so as to promote efficiency and economy in the staff's operations.

Cross

References:

Evaluation

# Van Buren County Board of Education

Monitoring:  Review: Annually, in February	Descriptor Term:  <b>Equal Opportunity Employment</b>	Descriptor Code: <b>5.104</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

Opportunity for employment, as well as continuation and advancement in employment, shall be afforded equally to members of all races, creeds, colors, sexes, religions, ages, national origins, and individuals with disabilities or veteran status with regard only for qualifications for the positions involved. <sup>1,2</sup>

## Legal References:

1. U.S. Constitution, Amendment XIV; Title VII,  
1.802 Civil Rights Act of 1964;  
Title VI, Civil Rights Act of 1964; Title IX,  
5.501 Education Amendments of 1972; Age Discrimination Act of 1967;  
Section 504 of Rehabilitation Act of  
1973 2. Public Law 101-336; 42 U.  
S.C. 12112

## Cross References:

Section 504/ADA Grievance Procedures  
Discrimination/Harassment 5.500  
Complaints and Grievances

# Van Buren County Board of Education

Monitoring:  Review: Annually, in February	Descriptor Term:  <b>Recruitment of Employees</b>	Descriptor Code: <b>5.105</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

The authorization of all school system positions rests with the Board. Personnel employment shall be within the discretion of the director of schools.<sup>1</sup>

The director of schools is responsible for the development of a program for the recruitment of licensed personnel.<sup>2</sup>

Identification of personnel needs shall be the responsibility of the director of schools, supervisors, and building principal. Effort shall be made to include representation of academic and professional experience, age, ethnic backgrounds, race and sex.

Vacancies will be advertised locally and through the closest placement offices. A deadline for receiving applications will be established and disseminated with the vacancy notice.

## Legal Reference:

1. TCA 49-2-301(b)(1)(EE)
2. TRR/MS 0520-1-2-.14

## Cross Reference:

Staff Positions 5.116

# Van Buren County Board of Education

Monitoring:

Review: Annually,  
in February

Descriptor Term:

## Application and Employment

Descriptor Code:

5.106

Issued Date:

06/17/99

Rescinds:

Issued:

### APPLICATION

An individual desiring a position with the Board shall make application to the director of schools on forms approved by the Board. <sup>1</sup> In a continuing effort to further ensure the safety and welfare of students and staff, the district shall require criminal history records checks and fingerprinting of applicants for teaching positions and any other employee who has proximity to children.

Knowingly falsifying information shall be sufficient grounds for termination of employment and shall also constitute a Class A misdemeanor which must be reported to the District Attorney General for prosecution.

Any costs incurred by the Tennessee Bureau of Investigation in conducting such investigations of applicants shall be paid by the applicant the first time such applicant applies for a position with the Board. The Board (shall/ shall not) reimburse the applicant if the applicant accepts a position as a teacher. Substitute teachers, school maintenance employees, food service and transportation employees (shall/ shall not) be reimbursed for criminal history checks and fingerprinting.<sup>2</sup>

The Board assigns to the director of schools the duty to conduct thorough background checks and to advise all applicants that all hiring decisions are contingent upon satisfactory background check results.

### Professional Employees

The application must include a transcript of credits earned at the colleges or universities attended along with reference information from persons such as previous employers, college professors and supervisors of student teachers. Other information shall include whether such applicant has been dismissed for cause from a school system. If previously employed by a local board of education, the applicant shall provide evidence of acceptable resignation. <sup>1</sup>

No person shall be employed:

1. Who does not hold a valid license to teach from the State Board of Education; <sup>3</sup>
2. Who does not present a physician's certificate showing a satisfactory health record or has any contagious or communicable disease in such form that might endanger the health of school children; <sup>4</sup>
3. Who refuses to take and subscribe to an oath to support the Constitution of the State of Tennessee and of the United States of America;<sup>5</sup>
4. Who fails to make a full disclosure of any prior criminal record and any prior dismissals from employment for cause<sup>6</sup> or

# Van Buren County Board of Education

Monitoring:  Review: Annually, in February	Descriptor Term:  <b>Compensation Guides &amp; Contracts</b>	Descriptor Code: 5.110	Issued Date: 06/17/99
		Rescinds:	Issued:

All personnel must make a written contract with the Board at a fixed salary per month before entering upon their duties.<sup>1</sup>

The director of schools shall establish the salary rating of each person employed and shall recommend such salary rating to the Board for its approval.<sup>2</sup>

Salaries of all employees, including substitute and supplemental pay, shall be paid by the Board. No payment to any employee for service performed on behalf of the school system shall be made from any source other than the Board.<sup>3</sup>

Contracts for non certificated personnel cover a period of not more than one year unless specified otherwise. Employment by the Board is on an annual basis unless services must be terminated for some justifiable reason. The Board shall give a two weeks' notice to the employee if his services are to be terminated, and the employee is expected to give a two weeks' notice to the Board if he does not plan to continue his job.

Contracts for administrators and system-wide professional personnel shall include two-hundred (200) days of responsibility, plus twenty (20) days for each additional month assigned by the Board. Each contract shall provide:<sup>4</sup>

1. A minimum of one hundred and eighty (180) working days;
2. A minimum of five (5) days for in-service education;
3. Ten (10) vacation days; and
4. Five (5) days as designated by the Board. (teachers shall use one (1) day for parent-teacher conferences. <sup>4</sup>)

The school calendar adopted by the Board each year shall become part of each employee's contract.

Full-time personnel employed on a twelve (12) months basis shall be responsible for all working days during the fiscal year with provision for holidays approved annually by the director of schools. All personnel employed on a twelve (12) month basis must work an additional forty (40) days.

Salaries and supplements may be paid from revenue derived from sources other than taxes, provided the revenue is deposited with and salaries paid through the Board. This includes donations or contributions from individual, civic or other non-school related sources of funds from individual school activity funds, such as gate receipts and concessions.<sup>1,5</sup>

#### Legal References:

1. TCA 49-2-203(a)(1); TCA 49-5-408
2. TCA 49-5-402
3. TCA 49-3-306; TCA 49-5-709; TCA 49-2-203(a)(1)
4. TCA 49-6-3004
5. TCA 49-6-2006; Tennessee Internal School Financial Management

#### Cross References:

- School Calendar 1.800
- Revenues 2.400
- Payroll Procedures 2.802
- Salary Deductions 2.803

# Van Buren County Board of Education

Monitoring: <b>Review: Annually, in February</b>	Descriptor Term: <b>Separation Practices for Tenured Teachers</b>	Descriptor Code: <b>5.200</b>	Issued Date: <b>08/20/14</b>
		Rescinds: <b>5.200</b>	Issued: <b>06/21/12</b>

## 1 SUSPENSION PENDING AN INVESTIGATION <sup>1</sup>

- 2 The director of schools may suspend a teacher at any time that may seem necessary, pending  
 3 investigation or  
 4 fi nal disposition of a case before the board or an appeal. If the matter under investigation is not  
 5 the subject of an  
 6 ongoing criminal investigation or a department of children's services investigation, and if  
 7 no charges for  
 8 dismissal have been made, a suspension pending investigation shall not exceed ninety (90)  
 9 days in duration.  
 10 Under no circumstances shall the director of schools suspend a teacher with pay. If vindicated or  
 11 reinstated, the  
 12 teacher shall be paid full salary for the period of suspension.

## 8 SUSPENSION OF THREE DAYS OR LESS <sup>2,3,4</sup>

- 9 A director of schools/designee may suspend a teacher for incompetence, inef fi ciency,  
 10 neglect of duty,  
 11 unprofessional conduct and insubordination. Before an employee is suspended he/she shall be:  
 12 (1) provided  
 13 with written notice, including the reasons for the suspension along with an explanation of the  
 14 evidence; (2)  
 15 given an opportunity to respond to the director at a conference, if requested within fi ve (5) days;  
 16 and (3) given a  
 17 written decision of the suspension within ten (10) days. Both parties may be represented by  
 18 counsel at the  
 19 conference, which shall be recorded.
- 20 Under no circumstances shall a director of schools suspend a tenured teacher with pay. If  
 21 reinstated, the tenured  
 22 teacher shall be paid full salary for the period of suspension, unless suspension without pay is  
 23 deemed to be an  
 24 appropriate penalty.

## 18 DISMISSAL OR SUSPENSIONS GREATER THAN THREE DAYS <sup>5</sup>

- 19 The Board shall maintain a list of qualified individuals who have indicated a willingness to  
 20 act as impartial  
 21 hearing officers, as defined under Tennessee law.

- 21 When charges are made against a tenured teacher, charging the teacher with offenses  
22 which may justify  
23 dismissal or a suspension greater than three days, the charges shall be made in writing, speci fi  
cally stating the  
24 offenses which are charged and shall be signed by the party or parties making the charges.
- 24 If, in the opinion of the Board, the charges are of such nature as to warrant the release or a  
25 suspension greater  
26 than three days of the teacher, the director of schools shall give the teacher a written notice of  
this decision, a  
27 copy of the charges against the teacher, and a copy of a form provided by the Commissioner  
of Education  
advising the teacher of his/her legal duties, rights and recourse.
- 28 A tenured teacher who has been given notice of charges against him/her may within thirty (30)  
29 days after receipt  
of notice give written notice to the director of schools of his/her request for a hearing.
- 30 The director of schools shall, within fi ve (5) days after receipt of request, assign a hearing of fi  
cer from the list  
31 maintained by the Board.

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Version Date: September 15, 2014

1 The hearing officer shall notify the parties, or their attorney, of the officer's assignment and direct the parties or  
2 the attorneys for the parties, or both, to appear before the hearing officer for simplification of issues and the  
3 scheduling of the hearing. That hearing shall be set no later than thirty (30) days following receipt of the initial  
4 request for a hearing. In the discretion of the hearing officer, all or part of any prehearing conference may be  
5 conducted by telephone if each participant has an opportunity to participate, be heard, and to address proof and  
6 evidentiary concerns. The hearing officer is empowered to issue appropriate orders and to regulate the conduct  
7 of the proceedings.

8 Either party may appeal to the Board of Education an adverse ruling by giving written notice of appeal within  
9 ten (10) working days of the hearing officer's delivery of the hearing officer's written findings and conclusions.  
10 The director of schools shall prepare a copy of the proceedings, including all transcripts and evidence,  
11 documentary or otherwise, and transmit the same to the Board within twenty (20) days of the receipt of the  
12 notice of appeal.

13 The Board shall hear the appeal on the record, and no new evidence may be submitted by either party. The  
14 appealing party may appear before the Board to argue why the adverse ruling should be over- turned. In no  
15 event should such argument last more than fifteen (15) minutes, unless the Board should vote to extend  
16 additional time. At the conclusion of the hearing, any member of the Board may vote to sustain the decision of  
17 the Hearing officer, send the record back for additional evidence, revise the penalty or reverse the decision. The  
18 Board shall render its decision within ten (10) working days after the conclusion of the hearing. In the event  
19 that the decision of the Board is appealed to the Chancery court, the Board shall transmit the entire record  
20 prepared by the director and reviewed by the Board to the Chancery court for its review.

## 21 RESIGNATION

22 A teacher shall give the director of schools notice of resignation at least thirty (30) days before the effective date  
23 of the resignation. A teacher who fails to give such notice, in the absence of justifiable extenuating  
24 circumstances, shall forfeit all tenure status. The Board may waive the thirty (30) days' notice requirement and  
25 permit a teacher to resign in good standing.

26 The conditions under which it is permissible to break a contract with the Board are as follows:

- 27 1. The incapacity on the part of the teacher to perform the contract as evidenced by the certified statement  
28 of a physician approved by the Board;
  - 29 2. The release by the Board of the teacher from the contract which the teacher has entered into with the Board.<sup>6</sup>
- 30 Any teacher on leave shall notify the director of schools in writing at least thirty (30) days prior to the date of  
31 return if the teacher does not intend to return to the position from which he/she has taken leave. Failure to  
32 render such notice may be considered a breach of contract.<sup>7</sup>

33 Upon a breach of contract, the Board, upon a motion recorded in its minutes, may file a complaint with the  
34 Commissioner and request the suspension of a teacher's certificate. After the Commissioner has provided the  
35 teacher an opportunity for defense during a hearing, the Commissioner may suspend the certificate for no less  
36 than thirty (30) and no more than three hundred sixty-five (365) days.<sup>8</sup>

## 37 RETIREMENT

38 Retirement shall mean a termination of services under conditions which will allow the employee to draw



- 1 benefits from retirement plans and/or social security benefits. Employees eligible for retirement benefits may  
2 elect to retire at any age according to the provisions of the retirement system.
- 3 Central office personnel shall assist employees in securing retirement benefits; however, it shall be the  
4 responsibility of the retiring employee to provide verification of eligibility in writing from TCRS to the central  
5 office. It shall be the responsibility of the retiring employee to file for benefits.
- 6 Employees who retire under TCRS may be employed up to one hundred twenty (120) days per year without loss  
7 of retirement benefits. Retired teachers may substitute teach for an additional ninety (90) days if the director of  
8 schools certifies in writing to the Board that no other qualified personnel are available to substitute teach.<sup>9</sup>
- 9 The director of schools may employ teachers retired for at least one year for full-time employment as a  
10 kindergarten through twelfth grade teacher on a year-to-year basis. Retirement benefits will not be lost or  
11 suspended under certain conditions, which include but are not limited to the following:<sup>10</sup>
- 12 1. The director of schools of the employing system must certify in writing that no other qualified  
13 individuals are available to fill the position;
  - 14 2. The Commissioner of Education must certify that the employing school system serves an area that lacks  
15 qualified teachers to serve in the position to be filled;
  - 16 3. The retired teacher must hold a valid license and shall not be entitled to tenure status;
  - 17 4. The retired teacher shall not be eligible to accrue additional retirement benefits, accrue leave or receive  
18 medical insurance coverage; and
  - 19 5. The salary paid to the retired member shall not be less than the rate of compensation set by the Board  
20 for teachers with no experience filling similar positions, nor more than eighty-five percent (85%) of the  
21 rate of compensation set by Board for teachers with comparable training and years of experience filling  
22 similar positions.

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#### Legal References

1. TCA 49-5-511(a)(3)
2. TCA 49-2-301 (b)(1)(EE), TCA 49-5-512(d)
3. TCA 49-5-511(a)(2)
4. TCA 49-5-511 through 513
5. TCA 49-5-512, 513
6. TCA 49-5-508
7. TCA 49-5-706
8. TCA 49-5-411
9. TCA 8-36-805
10. TCA 8-36-821

# Van Buren County Board of Education

Monitoring:  <b>Review: Annually, in February</b>	Descriptor Term:  <b>Separation Practices for Non-Certified Employees</b>	Descriptor Code: <b>5.202</b>	Issued Date: <b>12/15/11</b>
		Rescinds: <b>5.202</b>	Issued: <b>04/17/08</b>

## **SUSPENSION**

A director of schools/designee may suspend an employee at any time when deemed necessary.<sup>1</sup> Before an employee is suspended s/he shall be: (1) provided with reasons for the suspension; (2) given an opportunity to respond; and (3) given a written decision of the suspension.

Under no circumstances shall a director of schools suspend an employee with pay. If reinstated, the employee shall be paid full salary for the period of suspension, unless suspension without pay is deemed to be an appropriate penalty.

## **DISMISSAL**

All non-certified (classified) employees are employed at the will of the director. The director of schools may dismiss any non-certified employee during the contract year for any reason.

## **RESIGNATION**

Support personnel shall give the immediate supervisor written notice of resignation at least two (2) weeks (ten (10) working days) in advance of the effective date of voluntary termination. The ten (10) working days may be waived by the director of schools for justifiable reason.

The immediate supervisor shall forward copies the day received to the director of schools' office. The payroll office will prepare final payment for the next appropriate scheduled pay day.

## **RETIREMENT**

Retirement shall mean a termination of services under conditions which will allow the employee to draw benefits from retirement plans and/or social security benefits.

Employees eligible for retirement benefits may elect to retire at any age according to the provisions of the retirement system.

Central office personnel shall assist employees in securing retirement benefits; however, it shall be the responsibility of the retiring employee to provide verification of eligibility in writing from TCRS to the central office. It shall be the responsibility of the retiring employee to file for benefits.

Employees who retire under TCRS may be employed up to one hundred twenty (120) days per year without loss of retirement benefits.

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Legal Reference:

1. TCA 49-2-301 (b)(1)(EE)(FF)

# Van Buren County Board of Education

Monitoring:  <b>Review: Annually, in February</b>	Descriptor Term:  <b>Separation Practices for Non-Tenured Teachers</b>	Descriptor Code: <b>5.201</b>  Rescinds: <b>5.201</b>	Issued Date: <b>08/20/14</b>  Issued: <b>06/21/12</b>
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## SUSPENSION PENDING AN INVESTIGATION <sup>1</sup>

The director of schools may suspend a teacher at any time that may seem necessary, pending investigation or final disposition of a case before the board or an appeal. If the matter under investigation is not the subject of an ongoing criminal investigation or a department of children's services investigation, and if no charges for dismissal have been made, a suspension pending investigation shall not exceed ninety (90) days in duration. Under no circumstances shall the director of schools suspend a non-tenured teacher with pay. If vindicated or reinstated, the non-tenured teacher shall be paid full salary for the period of suspension.

## SUSPENSION OF THREE DAYS OR LESS <sup>2</sup>

A director of schools/designee may suspend a teacher for incompetence, inefficiency, neglect of duty, unprofessional conduct and insubordination. Before an employee is suspended he/she shall be: (1) provided with written notice, including the reasons for the suspension along with an explanation of the evidence; (2) given an opportunity to respond to the director at a recorded conference, if requested within five (5) days; and (3) given a written decision of the suspension within ten (10) days. Both parties may be represented by counsel at the conference, which shall be recorded.

## DISMISSAL OR SUSPENSION GREATER THAN THREE DAYS

The director of schools may dismiss or suspend for more than three days any non-tenured teacher **during the contract year** for incompetence, inefficiency, insubordination, improper conduct or neglect of duty after giving the non-tenured teacher, in writing, due notice of the charges.

The director of schools shall give the non-tenured teacher an opportunity for a full and complete hearing before an impartial hearing officer. <sup>2</sup>

The Board will appoint an impartial hearing officer to conduct such hearings. The hearing officer will hear the case and the employee shall have the right to:

1. be represented by counsel;
2. call and subpoena witnesses;
3. examine all witnesses; and
4. require that all testimony be given under oath.

Factual findings and decisions in all dismissal cases shall be reduced to written form and delivered to the affected employee within ten (10) working days following the close of the hearing. The employee may appeal the decision to the Board within ten (10) working days of the hearing officer rendering the written decision to the employee. Written notice of appeal to the Board shall be given to the director of

Version Date: September 15, 2014

1 schools. Within twenty (20) days' of receipt of notice, the director shall prepare a  
2 copy of the  
3 proceedings, transcript, documentary and other evidence presented and provide the Board  
4 a copy of the  
5 same.

6 The Board shall hear the appeal. No new evidence shall be introduced. The non-tenured  
7 teacher may  
8 appear in person or be represented by counsel and argue why the decision should be  
9 modified or  
10 reversed. The Board shall take one of the following actions:

- 11 1. sustain the decision;
- 12 2. send the record back if additional evidence is necessary; or
- 13 3. revise the penalty or reverse the decision.

14 Before any decision to dismiss is made, a majority of the membership of the Board  
15 shall concur in  
16 sustaining the charges. The Board shall render a decision on the appeal within ten (10)  
17 working days  
18 after the conclusion of the hearing.

19 The director of schools shall also have the right to appeal any adverse ruling by the  
20 Hearing Officer in  
21 same manner as the non-tenured teacher.

22 Within twenty (20) days after receipt of notice of the decision of the Board, either party  
may appeal to  
the chancery court in the county where the school system is located. The Board shall  
provide the entire  
record of the hearing to the court.

## 23 **NONRENEWAL**

24 Non-tenured teachers are subject to the same rules and regulations and are entitled to the  
25 privileges of  
26 employment enjoyed by tenured teachers except that they have no claim upon continuing  
27 employment  
28 or tenure protections.

29 The principal is responsible for discussing deficiencies as part of the evaluation process  
30 with the non-

23 tenured teacher and providing assistance for overcoming these deficiencies.

24 The director of schools is under no obligation to re-employ non-tenured teachers at the  
25 end of their contract period. If the director of schools determines not to renew the contract of a  
26 non-tenured teacher,<sup>1</sup> the following action shall be taken:

- 27 1. The Board shall be notified at the next regular board meeting; and
- 28 2. Written notice of non-renewal shall be hand delivered or sent to the employee  
29 by registered mail so that it will be received by the employee prior to June 15.<sup>3</sup>

## 30 RESIGNATION

31 A teacher shall give the director of schools notice of resignation at least thirty (30)  
32 days before the effective date of the resignation.<sup>4</sup> The Board may waive the thirty (30) days-notice  
33 requirement and permit a teacher to resign in good standing.

34 The conditions under which it is permissible to break a contract with the Board are as follows:

1        1. The incapacity on the part of the teacher to perform the contract as evidenced by  
2        the certified  
3        statement of a physician approved by the Board;  
4        2. The release by the Board of the teacher from the contract which the teacher  
5        has entered into  
6        with the Board.

7        Any teacher on leave shall notify the director of schools in writing at least thirty (30)  
8        days' prior to the  
9        date of return if the teacher does not intend to return to the position from which he/she  
10       has taken leave.  
11       Failure to render such notice may be considered a breach of contract.<sup>5</sup>

12       Upon a breach of contract, the Board, upon a motion recorded in its minutes, may file a  
13       complaint with  
14       the Commissioner and request the suspension of a teacher's certificate. After the  
15       Commissioner has  
16       provided the teacher an opportunity for defense during a hearing, the Commissioner  
17       may suspend the  
18       certificate for no less than thirty (30) and no more than three hundred sixty-five (365)  
19       days.<sup>6</sup>

## 20       **RETIREMENT**

21       Retirement shall mean a termination of services under conditions which will allow the  
22       employee to  
23       draw benefits from retirement plans and/or social security benefits.

24       Employees eligible for retirement benefits may elect to retire at any age according to the  
25       provisions of  
26       the retirement system. Central office personnel shall assist employees in securing  
27       retirement benefits;  
28       however, it shall be the responsibility of the retiring employee to provide verification of  
29       eligibility in  
30       writing from TCRS to the central office. It shall be the responsibility of the retiring  
31       employee to file  
32       for benefits.

33       Employees who retire under TCRS may be employed up to one hundred twenty (120)  
34       days per year  
35       without loss of retirement benefits. Retired teachers may substitute teach for an additional  
36       ninety (90)  
37       days if the director of schools certifies in writing to the Board that no other qualified  
38       personnel are

23 available to substitute teach.<sup>7</sup>

24 The director of schools may employ teachers retired for at least one year for full-time  
25 employment as a kindergarten through twelfth grade teacher on a year-to-year basis. Retirement benefits  
26 will not be lost or suspended under certain conditions, which include but are not limited to the following:<sup>8</sup>  
27 1. The director of schools of the employing system must certify in writing that no  
28 other qualified individuals are available to fill the position;  
29 2. The Commissioner of Education must certify that the employing school system  
30 serves an area that lacks qualified teachers to serve in the position to be filled;  
31 3. The retired teacher must hold a valid license and shall not be entitled to tenure  
32 status;  
33 4. The retired teacher shall not be eligible to accrue additional retirement benefits,  
34 accrue leave or receive medical insurance coverage; and  
35 5. The salary paid to the retired member shall not be less than the rate of  
36 compensation set by the Board for teachers with no experience filling similar positions, nor more than  
37 eighty-five percent (85%) of the rate of compensation set by Board for teachers with  
38 comparable training and years of experience filling similar positions.  
39 *(Note: Nonrenewal of non-tenured teachers after the contract year is not suspension or  
dismissal and does NOT follow the suspension/dismissal procedures outlined in this policy. Rather,  
nonrenewal of non-tenured teachers after the contract year follows the nonrenewal procedures  
outlined in this policy.)*

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#### Legal References

1. TCA 49-5-511(a)(3)
2. TCA 49-2-301 (b)(1)(GG), TCA 49-5-512(d)
3. TCA 49-5-409
4. TCA 49-5-508
5. TCA 49-5-706
6. TCA 49-5-411 7. TCA 8-36-805 8.TCA 8-36-821

# Van Buren County Board of Education

Monitoring:  Review: Annually, in February	Descriptor Term:  <b>Short Term Leaves of Absence</b>	Descriptor Code: <b>5.300</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

Short term leaves of absence shall consist of the following: Emergency, legal, sick, personal and professional leave.<sup>1</sup>

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Legal Reference:

1. TRR/MS 0520-1-2-.04(8)

Cross References:

Emergency & Legal Leave  
5.301 Sick Leave 5.302  
Personal & Professional Leave  
5.303 Vacations and Holidays  
5.310



# Van Buren County Board of Education

Monitoring:

Review: Annually,  
in February

Descriptor Term:

## Emergency and Legal Leave

Descriptor Code:

5.301

Issued Date:

06/17/99

Rescinds:

Issued:

### EMERGENCY LEAVE

An immediate supervisor may grant a certified employee emergency leave during the workday for a sudden, unexpected occurrence demanding immediate attention. Leave shall be taken as personal leave,<sup>1</sup> sick leave or leave without pay. The employee who uses emergency leave shall confirm said leave on appropriate forms the day after returning to work.

Principals or administrative supervisors shall keep a tally of the amount of time individual employees are released under this policy and when the total time reaches one (1) day, the employee shall be charged with one (1) day of applicable leave.

### JURY DUTY

When a teacher is summoned for jury duty s/he shall appear in court and specify a seven (7) day

period within twelve months that s/he will be available<sup>2</sup> for jury duty. The following procedures shall

regulate the leave for jury duty for teachers:

1. The teacher shall present written evidence that s/he had been summoned to serve on a jury; and,
2. The teacher shall be entitled to the usual compensation, less the amount paid by the court.<sup>3</sup>

### COURT APPEARANCES

If a teacher appears in state court because of a personal interest, whether as a plaintiff, defendant or witness or voluntarily appears in behalf of family or friends, or when a teacher is required to appear in court either as a defendant or plaintiff in a civil case, personal leave or leave without pay shall be granted in accordance with the established board policies on leaves.

### Support Personnel

Support personnel called for jury duty or who serve as court witnesses shall present the subpoena or other documents which give reporting instructions to the immediate supervisor. The employee shall obtain a form indicating the days served and the court pay to be received from the court's clerk for submitting to the payroll office. The employee shall receive the usual compensation less the amount paid by the court.<sup>3</sup>

Legal References:

# Van Buren County Board of Education

Monitoring:  Review: Annually, in February	Descriptor Term:  <b>Sick Leave</b>	Descriptor Code: <b>5.302</b>	Issued Date: <b>06/05/97</b>
		Rescinds:	Issued:

## PROFESSIONAL PERSONNEL

The time allowed for sick leave for professional personnel shall be one (1) day for each month em- ployed during the school year and shall accumulate for an unlimited number of days.<sup>1</sup>

Sick leave shall be defined as: illness of a teacher from natural causes or accident, quarantine, or illness or death of a member of the immediate family of a teacher, including the teacher's wife or husband, parents, grandparents, children, grandchildren, brothers, sisters, mother-in-law, father-in-law, daughter-in-law, son-in-law, brother-in-law, and sister-in-law.<sup>2</sup>

A signed statement listing the cause of absence shall be provided by the employee on forms furnished by the director of schools and shall promptly be given to the immediate supervisor in support of all claims for sick leave pay. A falsified statement shall be grounds for dismissal.

A certificate from the physician on forms furnished by the Board may be required in support of any claim for sick leave pay.<sup>1</sup>

The principal shall notify the director of schools' office at once if an employee is sick beyond the limit of his/her sick leave accumulation. The substitute teacher, beyond this point, must have a certificate or permit and must be paid according to the state salary scale.

Permanent, cumulative sick leave records for each active professional employee shall be kept in the director of schools' office.

A teacher, upon employment, may transfer his/her accumulated sick leave from another Tennessee school system, provided that the director of schools of the system in which the accumulated leave was held provides notarized verification.<sup>1</sup>

Sick leave for maternity purposes may be taken during the period of physical disability only. A teacher may use up to thirty (30) days of accumulated sick leave for the adoption of a child. If both adoptive parents are teachers only one parent may request leave. Written verification from the adoption agency or other entity handling the adoption shall be required before the leave is granted.<sup>1</sup>

## SUPPORT PERSONNEL

Sick leave shall be the same for support personnel as for certified employees.

The time allowed (days earned) for sick leave shall be one-half (1/2) of a day for each month an employee is employed.

# Van Buren County Board of Education

Monitoring:  Review: Annually, in February	Descriptor Term:  <b>Personal and Professional Leave</b>	Descriptor Code: <b>5.303</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

Personal and professional leave shall be granted in accordance with laws of the State of Tennessee and rules and regulations of the State Board of Education.

Certified employees shall earn personal and professional leave at the rate of one day for each half- year employed for a total of two (2) days per year. Any personal and professional leave remaining unused at the end of a year shall be credited to sick leave.<sup>1</sup>

If, at the termination of services, any employee has been absent for more days than leave has been earned, an amount sufficient to cover the excess days used shall be deducted from the employee's final salary payment.

Subject to the following conditions, personal leave may be taken at the discretion of the employee:

1. Except in emergency, each employee shall give the principal at least one day's notice in writing of intent to take leave;
2. The approval of the principal of the school shall be required:
  - a. If more than ten percent (10%) of the teachers in any given school request its use on the same day;
  - b. If requested during any prior established student examination period;
  - c. If requested on the day immediately preceding or following a holiday or vacation period.<sup>1</sup>

Professional leave is a short, temporary absence for the purpose of attending workshops and other meetings relating to school business or serving on boards and commissions which meet during daytime hours when appointed by a mayor, city council, county executive or county commission.<sup>2</sup>

Requests shall be submitted to the principal at least five (5) days prior to requested leave of absence.

In addition, certified employees shall be granted leave to serve on any board or commission of the state when the appointment is made by the Governor or General Assembly. Such leave shall not be counted against any other accumulated leave credits. The employee shall notify the principal at least five (5) days prior to leave being taken.<sup>2</sup>

# Van Buren County Board of Education

Monitoring:  Review: Annually, in February	Descriptor Term:  <b>Long-Term Leaves of Absence for Professional Personnel</b>	Descriptor Code: <b>5.304</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

Any person holding a position requiring a license to teach shall be granted leave for military service, legislative service, maternity, adoption, recuperation of health, educational improvements or other sufficient reason without loss of accumulated leave credits, tenure status, or other fringe benefits. All leaves shall be requested in writing at least thirty (30) days in advance on forms provided by the director of schools. The 30-day notice may be waived or reduced by the director of schools upon submission of a certified statement by a physician. The application for leave forms shall require:

1. A description of the type of leave requested;
2. The requested dates for beginning and ending the leave; and
3. A statement of intent to return to the position from which leave is granted.

Each request for leave must be acted upon by the director of schools within fifteen (15) days. Each applicant shall be notified in writing of the action of the director and the beginning and ending dates of the leave which is granted. All leaves, except military leave, shall be from a specific date to a specific date. However, any leave may be extended by the director of schools upon written request from the teacher. Military leave shall be granted for whatever period may be required. The procedure and condition for extending a leave are the same as those used when originally requesting and granting the leave.

Positions vacated for less than twelve (12) months by teachers on leave shall be filled with an interim teacher while the teacher is on leave. If the teacher returns from leave within 12 months, the interim teacher shall relinquish the position. If the leave exceeds twelve (12) months, the teacher shall be placed in the same or a comparable position upon return.

Part-time leaves may be granted by the director of schools upon written request for the same conditions as for full-time leave.

Any teacher on leave shall notify the director of schools at least thirty (30) days prior to the date of return if the teacher does not intend to return to the position from which he/she is on leave. Failure to give such notice shall be considered breach of contract.<sup>1</sup>

## PAY AND BENEFITS

All leave granted in conformance with this policy shall be without pay except as may be covered by sick leave in the case of maternity and recuperative leaves. Employees shall have the opportunity to continue participation, at their own expense, in group insurance plans subject to restrictions of the insuring carrier.

1 Employees who take leave under the provisions of the Family Medical Leave Act  
(FMLA) shall  
2 have  
3 the same portion of their insurance premiums paid by the Board as is paid for  
active employees.  
4 This leave is limited to twelve (12) weeks and subject to the restrictions and  
conditions of the Family and Medical Leave Act

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Legal References:

1. TCA 49-5-702 through TCA 49-5-709

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Cross References:

Family and Medical Leave 5.305

Military Leave 5.306

Physical Assault Leave 5.307

Sabbatical Leave 5.308

Legislative Leave 5.309

Interim Employees 5.700

# Van Buren County Board of Education

Monitoring:  <b>Review: Annually,   in February</b>	Descriptor Term:  <b>Family and Medical Leave</b>	Descriptor Code: <b>5.305</b>	Issued Date: <b>06/20/13</b>
		Rescinds: <b>5.305</b>	Issued: <b>08/20/09</b>

## PURPOSE

To entitle employees to take reasonable leave for medical reasons, for the birth or adoption of a child, and for the care of a child, spouse or parent who has a serious health condition.

## ELIGIBILITY

Anyone who has been employed for at least twelve (12) months by the school system or anyone who has at least 1,250 hours of service (hours used for leave, even FMLA leave, shall not be credited for service for purposes of FMLA eligibility<sup>1</sup>) during the previous twelve month period.<sup>2</sup>

## GENERAL PRINCIPLES

- 1 Any employee shall be granted, upon request, up to twelve (12) weeks unpaid leave for the birth or adoption of a child, the care of a child, spouse, or parent who has a serious health condition or for qualifying exigencies arising out of the fact that the employee's spouse, child, or parent is on active duty, or has been notified of an impending call or order to active duty, in support of a contingency operation. (Any employee requesting leave due to pregnancy, childbirth, or adoption shall be granted up to four (4) months leave.)<sup>3</sup>
- 2 Any employee on maternity leave shall be permitted to use accumulated sick leave during the period of actual physical disability only. Otherwise, the maternity leave shall be unpaid leave. A teacher may use up to thirty (30) days of accumulated sick leave for the adoption of a child. If both adoptive parents are teachers, only one parent may request leave. Written verification from the adoption agency or other entity handling the adoption shall be required before the leave is granted.<sup>4</sup>
- 3 A physician's statement may be required by the director of schools when determining the period of actual physical disability.<sup>5</sup>
- 4 Request for leaves and extension of leaves shall conform to state law governing all leaves of absence.

## QUALIFYING EXIGENCIES

Qualifying exigencies include:

Issues arising from a covered service member's short notice deployment (i.e., less days of notice) for a period of seven days from the date of notification;

Military events and related activities, such as official ceremonies, programs, or events sponsored

by the military or family support or assistance programs and informational briefings sponsored

2 or promoted by the military, military service organizations, or the American Red Cross that are

3 related to the active duty or call to active duty status of a covered service member; 4

5 Making or updating financial and legal arrangements to address a covered service member's absence;

6  
7  
8 Attending counseling provided by someone other than a health care provider for oneself, the

9 covered service member, or the child of the covered service member, the need for which arises

10 from the active duty or call to active duty status of the covered service member; 11

12 Taking up to 15 days of leave to spend time with a covered service member who is on short-term

13 temporary, rest and recuperation leave during deployment; 14

15 Attending to certain post-deployment activities, including attending arrival ceremonies, reintegration

16 briefings and events, and other official ceremonies or programs sponsored by the military

17 for a period of 90 days following the termination of the covered service member's active duty

18 status, and addressing issues arising from the death of a covered service member; 19

20 Any other event that the employee and employer agree is a qualifying exigency. 21

## 22 **MILITARY CAREGIVER LEAVE<sup>8</sup>**

23

24 An eligible employee who is a spouse, child, parent, or next of kin of a covered service member or

25 covered veteran with a serious injury or illness shall be granted up to a total of 26 workweeks of unpaid

26 leave during a "single 12-month period" to care for the covered service member or covered veteran. A

27 covered service member is a current member of the Armed Forces, including a member of the National

28 Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in out-

29 patient status, or is otherwise on the temporary disability retired list, for a serious injury or illness. A



30 covered veteran is an individual who was a member of the Armed Forces at any time  
31 during the period  
32 of 5 years preceding the date of the medical treatment, recuperation, or therapy that has a  
33 serious injury  
34 or illness who is currently receiving medical treatment, recuperation, or therapy. The  
35 calculation of this  
36 5-year period shall not include the interval of October 28, 2009 through  
37 March 8, 2013. 34  
38 For covered service members, a serious injury or illness is one that was incurred by a  
39 service member in  
40 the line of duty on active duty that may render the service member medically un fi t to  
41 perform the duties  
42 of his or her office, grade, rank, or rating. For covered veterans, a serious injury or  
43 illness is defined as: 38  
44 (i) A continuation of a serious injury or illness that was incurred or aggravated  
45 in the line of  
46 duty while on active duty that rendered the veteran unable to perform the  
47 duties of the  
48 the veteran's of fi ce,  
49 grade, rank, or rating; 42  
50 (ii) a physical or mental condition for which the veteran has received a U.S.  
51 Department of  
52 Veterans Affairs Service Related Disability Rating (VASRD) of 50 percent or  
53 higher,  
54 and such VASRD rating is based, in whole or in part, on the condition  
55 precipitating the need  
56 for  
57 military caregiver leave;  
58  
59 (iii) a physical or mental condition that substantially impairs the veteran's ability  
60 to secure or  
61 follow a substantially gainful occupation by reason of a disability or  
62 disabilities related to

military service, or would do so absent treatment; or 2

3 (iv) an injury, including a psychological injury, on the basis of which the veteran  
4 has been

5 enrolled in the Department of Veterans Affairs Program of Comprehensive  
6 Assistance

7 for  
8 Family Caregivers. 6

9 The “single 12-month period” for leave to care for a covered service member or  
10 covered veteran with

11 a serious injury or illness begins on the first day the employee takes leave for this  
12 reason and ends 12

13 months later, regardless of the 12 month period established by the employer for other  
14 types of FMLA

15 leave. An eligible employee is limited to a combined total of 26 workweeks of leave  
16 for any FMLA-

17 qualifying reason during the “single  
18 12-month period.” 12

## 19 RESTRICTIONS

20 1. For foreseeable leave, the employee shall provide the director of schools with at  
21 least thirty (30)

22 days written notice before the beginning of the  
23 anticipated leave. 17

24 2. The director may require that a request for leave be supported by certi fi cation  
25 issued by a health

26 care provider with the  
27 following information: 20

28 a. the date on which the serious health condition commenced;

29 b. the probable duration of the condition;

30 c. the appropriate medical facts within the knowledge of the health care provider  
31 regarding the

32 condition; and

33 d. a statement that the eligible employee is needed to care for the son, daughter,  
34 spouse or par-

35 ent and an estimate of the amount of time that such  
36 employee is needed. 27

37 3. If there is any reason to doubt the validity of the certi fi cation provided, the  
38 director may require,

39 at the expense of the school system, an opinion of a second  
40 health care provider. 30

1 4. Once it has been established that the leave requested qualifies for FMLA, the  
2 director of schools/  
3 designee shall notify the employee within two (2) business days (absent extenuating  
4 circumstances)  
5 that —  
6  
7 Any leave taken pursuant to state leave statutes (paid vacation leave,  
8 personal leave, sick leave or worker's compensation) shall run  
9 concurrently  
10  
11 with FMLA leave.<sup>6 38</sup>  
12 The notice may be given orally or in writing. If the notice is oral, it shall be confirmed in writing,  
13 no later than the  
14 following pay day.<sup>7 41</sup>  
15 5. Intermittent Leave - When a licensed employee requests foreseeable leave for  
16 planned medical treatment and the employee would be on leave for greater than  
17 20% of the total number of working days in the period during which the leave  
18 would extend, the school may require that such employee elect either to take the  
19 leave for periods of a particular duration, not to exceed the duration of the  
20 planned medical treatment or to transfer temporarily to an available alternative  
21 position offered by the school system for which the employee is qualified, and that  
22 has equivalent pay and benefits and better accommodates recurring periods of  
23 leave.

# Van Buren County Board of Education

Monitoring:  <b>Review: Annually, in February</b>	Descriptor Term:  <b>Military Leave</b>	Descriptor Code: <b>5.306</b>	Issued Date: <b>04/17/08</b>
		Rescinds: <b>5.306</b>	Issued: <b>06/17/99</b>

Employees who are members of any reserve component of the Armed Forces of the United States shall be granted leave of absence for all periods of military service during which they are engaged in the performance of duty or training in the service of the state or the United States.<sup>1</sup> Reservists who anticipate military duty during the school year must give written notice to the director of schools, within thirty (30) days of the beginning of the school year, of the dates of the anticipated duty. While performing such duty or training, the employee shall be paid his/her regular salary up to a maximum of twenty (20) working days in any one (1) calendar year, plus such additional days as may result from any call to active state duty.<sup>2</sup> An employee called to active duty by the governor to enforce the laws of the state shall be paid his/her regular salary for such time as he/she is engaged in the performance of his/her duty, and any time spent in active state duty shall not count against the twenty-day period of leave allowed for military service.<sup>3</sup>

Request for leaves and extension of leaves shall conform to state law and board policy governing all leaves of absence. Failure to comply with applicable laws and policies shall constitute grounds for dismissal.

The employee shall supply a copy of the orders for duty, including the dates of departure and return it to the director of schools prior to, or simultaneous with, requesting leave.

#### Legal References:

1. 38 U.S.C.A. § 2024(d)
2. TCA 8-33-109; TCA 49-5-702(a)
3. TCA 58-1-106(d) TCA 58-1-109; OP Tenn. Atty. Gen. 91-13 (Jan 31, 1991)

#### Cross Reference:

Long Term Leaves of Absence 5.304

# Van Buren County Board of Education

Monitoring:  <b>Review: Annually, in February</b>	Descriptor Term:  <b>Physical Assault Leave</b>	Descriptor Code: <b>5.307</b>	Issued Date: <b>06/20/13</b>
		Rescinds: <b>5.307</b>	Issued: <b>06/17/99</b>

A teacher who is absent from assigned duties as a result of personal injury caused by physical assault or other violent criminal acts committed in the course of the teacher's employment duties, shall receive workers' compensation or comparable benefits without loss of accumulated or granted sick, personal or professional leave.<sup>1</sup>

The school system shall continue to pay the teacher's full benefits including, but not limited to health insurance benefits, until the earlier of the date on which the teacher is released by the teacher's physician to return to work or the date on which the teacher is determined by the teacher's physician to be permanently disabled from returning to work.<sup>2</sup>

A signed statement listing the cause of the absence shall be provided by the employee on forms furnished by the director of schools and shall promptly be given to the immediate supervisor in support of all claims. A certificate from the physician on forms furnished by the director of schools may also be required to verify the extent of the injury.<sup>3</sup>

## Legal References:

1. TCA 49-5-714
2. 2013 Public Chapter 439
3. TRR/MS 0520-01-02-.04(5)

## Cross References:

Worker's Compensation 3.602  
Long Term Leaves of Absence 5.304

# Van Buren County Board of Education

Monitoring:

Review: Annually,  
in February

Descriptor Term:

## Sabbatical Leave

Descriptor Code:

5.308

Issued Date:

06/17/99

Rescinds:

Issued:

Regular employees or teachers shall be entitled to a leave of absence without pay not exceeding one

(1) year to further education on a full-time basis, provided such academic work entails a minimum of at least eight (8) hours per semester or twelve (12) quarter hours per quarter. No regular employee or teacher shall be eligible for more than one (1) such leave every seven (7) years of consecutive service with the school system.

A leave of absence for advanced study may be granted for professional improvement as follows:

- a. Adding endorsement in subject areas;
- b. Renewing certificate; or
- c. Earning a degree.

Cross Reference:

Long Term Leaves of Absence 5.304

# Van Buren County Board of Education

Monitoring:  Review: Annually, in February	Descriptor Term:  <b>Legislative Leave</b>	Descriptor Code: <b>5.309</b>	Issued Date: <b>06/17/99</b>
		Rescinds:	Issued:

Certified employees who have been elected to state or local law-making bodies shall be granted personal leave or leave without pay for the time those law-making bodies are in official session or while attending official meetings outside the session.<sup>1</sup>

In addition, certified employees shall be granted leave to serve on any board or commission of the state when the appointment is made by the Governor or General Assembly. Such leave shall not be counted against any other accumulated leave credits. The employee shall notify the principal at least five (5) days prior to leave being taken.<sup>2</sup>

#### Legal References:

1. TCA 49-5-702; TCA 49-5-713  
5.304 2. TCA 49-5-205

#### Cross Reference:

Long Term Leaves of Absence

# Van Buren County Board of Education

Monitoring:  Review: Annually, in February	Descriptor Term:  <b>Vacations and Holidays</b>	Descriptor Code: <b>5.310</b>	Issued Date: <b>12/15/05</b>
		Rescinds: <b>5.310</b>	Issued: <b>06/17/99</b>

## VACATIONS - 12 months

All support personnel who are employed on a twelve (12) month basis shall be allowed one week's vacation each year with pay beginning the second year of employment.<sup>1</sup>

## VACATIONS - less than 12 months

All support personnel employed less than twelve (12) months will receive a maximum of five (5) paid vacation days for days missed due to inclement weather. In the event less than five (5) days are missed for inclement weather, employees will be paid for the actual number of days missed rather than the maximum of five (5) days allowed.

## HOLIDAYS

Except for those employees required to maintain necessary operations, all support personnel will be allowed holidays on Thanksgiving and Christmas Day. Persons on monthly payroll will be allowed pay for these days unless otherwise specified in the contract.

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### Legal References:

1. TCA 5-23-101; 104

### Cross Reference:

School Calendar 1.900



# Van Buren County Board of Education

Monitoring:  Review: Annually, in March	Descriptor Term:  <b>Non-School Employment</b>	Descriptor Code: <b>5.607</b>	Issued Date: <b>12/13/01</b>
		Rescinds: <b>5.607</b>	Issued: <b>06/17/99</b>

## PROFESSIONAL PERSONNEL

A given professional position may require additional hours during evenings or other times when offices may be closed. Outside employment is regarded as employment for compensation which is not within the duties and responsibilities of the employee's regular position with the school system.

An employee will not perform any duties related to an outside job during his/her regular working hours or during the additional time that the responsibilities of the position require, nor will an employee use any district facilities, equipment or materials in performing outside work. This includes the Board's computer systems and networks and any configuration of hardware and software. The systems and networks include all of the computer hardware, operating system software, stored text and data files. This includes but is not limited to, electronic mail, local databases, externally accessed databases (such as the Internet), CD-ROM, optical media, clip art, digital images, digitized information, communications technologies, and new technologies as they become available. The Board reserves the right to have all technology resource activity monitored.

The Board's technology resources will be used only for learning, teaching and administrative purposes consistent with the Board's mission and its goals. Commercial use of the Board's system is strictly prohibited.

When the periods of work are such that certain evenings, days or vacation periods are duty-free, the employee may use such off-duty time for the purposes of remuneration, provided all the following conditions are met:

1. The work in no way interferes with the degree of effectiveness of his/her work in the school system;
2. The work in no way reflects detrimentally upon the school system or its prestige;
3. Such outside obligations do not prevent the individual from assuming duties required by the regular position; and
4. The individual does not receive remuneration for work which is customarily within his/her regular position.<sup>1</sup>

## SUPPORT PERSONNEL

Support personnel shall not be prohibited from holding employment outside the school system so long as such employment does not interfere with regular and overtime scheduled duties for the school system.

## V. Written Compensation Policies

### A. Time and Effort

#### ***Time and Effort Standards***

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. C.F.R. § 200.430(i)(1). In addition, employees who are paid from state and local funds, but whose salaries are used for cost sharing or matching must also keep time and effort documentation. 2 C.F.R. § 200.430(i)(4).

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. In accordance with 2 C.F.R. § 200.430(i)(1), these records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- Comply with the established accounting policies and practices of the District and
- Support the distribution of the employee's salary or wages among specific activities or costs objectives.

Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed. 200.430(i)(1)(viii).

#### ***Time and Effort Procedures***

In order to meet the above requirements, all employees who must complete time and effort forms must submit either a semi-annual certification or a personnel activity report (PAR) as required below. The type of form depends on the number of cost objectives that an employee works on.

A cost objective is a program, function, activity, award, organizational subdivision, contract, or work unit of which cost data are described and from which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. 2 C.F.R. § 200.28.

All employees who work on a single cost objective must complete a semi-annual certification. The semi-annual certification must be:

1. Completed at least every six (6) months;
2. Be signed by the employee or the supervisor with direct knowledge of the work being performed;
3. Reflect an after-the-fact distribution of the actual activity; and
4. Account for the total activity for which each employee is compensated.

All employees who work on multiple cost objectives must complete PARs that support the distribution of their salaries /wages that meet the following standards:

1. Reflect an after-the-fact distribution of the actual activity;
2. Account for the total activity for which each employee is compensated;
3. Are prepared at least monthly & coincide with one or more pay periods; and
4. Are signed by the employee.

Employees paid with federal funds complete an assurance twice yearly. The Semi-Annual Certifications are completed if an employee works on a single cost objective: After the fact, Account for the total activity, Signed by the employee and principal at building level, every six months (twice per year). The Personal Activity Report (PAR) is completed if an employee works on multiple cost objectives: After the fact, Account for total activity, Signed by the employee and building level principal, Prepared at least monthly and coincide with one or more pay periods.[In this section, describe time and effort procedures

[Please refer to Board Policy 5.602]

### ***Reconciliation and Closeout Procedures***

It is critical for payroll charges to match the actual distribution of time recorded on the monthly certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

If using budget estimates for interim accounting purposes, EDGAR requires recipients to identify and enter into the records in a timely manner any significant changes in the corresponding work activity. Additionally, the recipient must have a system of internal controls to review after-the-fact interim charges made to a federal award based on budget estimates. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

**A detailed and accurate account of all receipts and disbursements of the LEA are maintained at the Board of Education. The accounting records are maintained with the Local Government Software Flex Gen accounting system by the Book keeper and Accounts Payable. The local LEA conducts monthly reconciliation with the County Trustee. The Director of Schools reviews and signs month end reconciliation reports. Quarterly reports financial reports are submitted to the County Commission. Books are closed at the end of the fiscal school year in July. All expenditures are paid by June 30<sup>th</sup> of each school year unless they are marked payable and then compensation is released once funds are available. All time sheets and PARS are collected and reviewed for signature by their building level supervisor and/ or project supervisor before being submitted to Bookkeeping for their review before payment. Assurances are collected twice yearly by project supervisors. Assurances are reviewed and signed by the employee and their building level supervisor.**

[Please refer to Board Policy 2.700, 2.701]

### ***Employee Exits***

Two weeks notice is encouraged when an employee is leaving the district. An exit conference is conducted with the Director of Schools and building level administrator to discuss if everything is completed and all property such as keys and any equipment checked out is returned. In the case of retirement, the retiring employee also meets with the bookkeeper to complete and review all paper work.

[Please refer to Board Policy 5.200, 5.201, 5.202]

## **B. Human Resources Policies**

**As long as the employee is receiving employee compensation fringe benefits are continued while on an approved leave.**

The District shall have human resource policies which at least cover (1) how employees are hired (2 C.F.R. §200.430(a)(2)); (2) the extent to which employees may provide professional services outside the District (2 C.F.R. §200.430(c)); (3) the provision of fringe benefits, including leave and insurance, (2C.F.R. §200.431)); (4) the use of recruiting expenses to attract personnel (2 C.F.R. §200.463(b)); and (5) reimbursement for relocations costs. 2C.F.R. §200.464.

[Please refer to Board Policy 5.102, 5.103, 5.104, 5.105, 5.106, 5.110, 5.300, 5.301, 5.302, 5.303, 5.304, 5.305, 5.306, 5.307, 5.308, 5.309, 5.310 ,5.607]

# Van Buren County Board of Education

Monitoring:  Review: Annually, in January	Descriptor Tenn:  <b>Financial Reports and Records</b>	Descriptor Code: 2.701	Issued Date: 06/17/99
		Rescinds:	Issued:

## FINANCIAL REPORTS

### *Central Office*

The Executive Committee shall submit to the Board at each regular board meeting a report of all business transacted since the last regular meeting. 1

A report indicating all receipts and expenditures will be given quarterly to the County Commission.2 Each report will show the amount of the annual appropriation, the amount expended by account to date, the amount encumbered and the free balance in each account.

The director of schools shall submit monthly financial reports to the Board and to state and federal agencies as required.3

### *Individual Schools*

Each principal shall submit to the director of schools at the end of each calendar month on a prescribed form the receipts, expenditures and cash balance of all accounts under his jurisdiction. These reports shall be made available to the Board at its request.

## FINANCIAL RECORDS

### *General*

The director of schools shall maintain all financial records as required by regulation and applicable state and federal law. The Board, from time to time, may determine to extend the retention time for certain records.4

#### Legal References:

1. TCA 49-2-206(5)
2. TCA 49-2-301(b)(11)(s)
3. TCA 49-2-301(b)(1)(z)
4. Tennessee /1111mal Sc'iool U111ifom1 Acco11mi11g Policy Ma11111al; Section 4-21

#### Cross Reference:

School Board Records 1.606

# Van Buren County Board of Education

Monitoring:  <b>Review: Annually, in February</b>	Descriptor Term:  <b>Personnel Records</b>	Descriptor Code: <b>5.114</b>	Issued Date: <b>12/18/08</b>
		Rescinds: <b>5.114</b>	Issued: <b>10/14/02</b>

The director of schools or his designee(s) shall be authorized to maintain personnel records and to permit inspection of the same. The following personnel records shall be maintained for all employees as appropriate:

1. Employee applications and contracts;
2. Professional certificates and other documents required by state and federal laws and regulations;<sup>1</sup>
3. Evaluations;
4. Cumulative information files:
  - a. Age
  - b. Experience
  - c. Qualifications
  - d. Salary
  - e. Physical exams
  - f. Sex
  - g. Race
  - h. Names of schools and grades taught
5. INS Form I-9.<sup>2</sup>

The following guidelines shall be followed:

1. Information contained in personnel records shall be limited to job-related matters;
2. The director of schools shall be responsible for notifying all employees of the types of records kept and uses made of such records;
3. Employees shall be granted an opportunity to respond in writing to material placed in records;
4. Employee records are public records, except medical records, and shall be open for inspection during regular business hours;<sup>3</sup>
5. In accordance with federal law, the district shall release information regarding the professional qualifications and degrees of teachers and the qualifications of paraprofessionals to parents upon request for any teacher or paraprofessional who is employed by a school receiving Title I funds and who provides instruction to their child at that school.<sup>4</sup>
6. Members of the public may not obtain the home telephone number, personal cell phone number, bank account information, social security number, residential street address, or driver license information (except where driving or operating a vehicle is considered to be a part of the employee's duties), of an employee or of the immediate family members or household members of an employee, unless release of this information is expressly authorized by the employee.<sup>5</sup>
7. A record of the person inspecting and the date of inspection shall be recorded; and
8. Copies of records may be made under rules determined by the director of schools.<sup>6</sup>

## Legal References:

1. TCA 49-2-301(f)(1)(BB)
2. Immigration Reform and Control Act of 1986
3. TCA 49-2-301(b)(1)(cc); TCA 10-7-503—504
4. 20 U.S.C. 6311 § 1111 (6)(A)
5. TCA 10-7-504
6. TCA 10-7-506; TCA 8-5-108

## Cross Reference:

School Board Records 1.407

# Van Buren County Board of Education

Monitoring:  <b>Review: Annually, in May</b>	Descriptor Term:  <b>Student Records</b>	Descriptor Code: <b>6.600</b>	Issued Date: <b>08/20/14</b>
		Rescinds: <b>6.600</b>	Issued: <b>06/17/99</b>

Acumulative record shall be kept for each student enrolled in school. The folder shall contain a health

- 1 record, attendance record, and scholarship record; shall be kept current; and shall accompany the
- 2 student through his/her school career.<sup>1</sup>

- 3 The name used on the record of the student entering the school system must be the same as that shown
- 4 on the birth certificate, unless evidence is presented that such name has been legally changed. If the
- 5 parent does not have, or cannot obtain a birth certificate, then the name used on the records of such
- 6 student shall be as shown on documents which are acceptable as proof of date of birth.

- 7 The name used on the records of a student entering the system from another school must be the same
- 8 as that shown on records from the school previously attended unless evidence is presented that such
- 9 name has been legally changed as prescribed by law.

- 10 When a student transfers to another school within the system, copies of the student's records, including
- 11 the student's disciplinary records, shall be sent to the transfer school.<sup>7</sup>

- 12 When a student transfers to a school outside the system, copies of the student's records, including the
- 13 student's disciplinary records, shall be sent to the transfer school.<sup>7</sup>

- 14 All records shall be remitted in accordance with the Family Education Rights and Privacy Act
- 15 (FERPA).

## 16 ACCESS TO STUDENT RECORDS

- 17 Student records shall be confidential. Authorized school officials shall have access to and permit
- 18 access to student education records for legitimate educational purposes.<sup>2</sup> A
- "legitimate educational



19 interest” is the official’s need to know information in order to:

20 1. Perform required administrative tasks;

21 2. Perform a supervisory or instructional task directly related to the student’s  
education;

22 3. Perform a service or benefit for the student or the student’s family such as  
health care,

23 counseling, student job placement, or student financial aid.

24 Authorized school officials may release information from or permit access to a  
student’s education

25 record without the parent(s) or eligible student’s\* prior written consent in the following  
instances:

26 To comply with a judicial order or lawfully issued subpoena. The school system  
will make a

27 reasonable effort to notify the student’s parent(s) or the eligible student before making a  
disclosure;

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Version Date: September 15, 2014

- 1        1. If the disclosure is an item of directory information;
- 2        2. To comply with the requirements of child abuse reports to the extent known  
3        by the school  
4        of fi cials including the name, address, and age of the child; the name and address  
5        of the person  
6        responsible for the care of the child, and the facts requiring the report;<sup>3</sup>
- 7        3. When certain federal and state of fi cials need information in order to audit or  
8        enforce legal con-  
9        ditions related to federally-supported education programs in the school system;
- 10       4. When the school system has entered into a contract or written agreement for an  
11       organization to  
12       conduct scientific research on the system's behalf to develop tests or improve  
13       instruction,  
14       provided that the studies are conducted in a manner which will not permit  
15       the personal  
16       identification of students and their parents by individuals other than  
17       representatives of the  
18       organization and the information will be destroyed when no longer needed for the  
19       purpose for  
20       which the study was conducted;
- 21       5. To appropriate of fi cials if the parent(s) claim the student as a dependent as de  
22       fined by the  
23       Internal Revenue Code;
- 24       6. To accrediting organizations to carry out their accrediting functions;
- 25       7. When a student seeks or intends to enroll in another school district or a post-  
26       secondary school.  
27       Parent(s) of students or eligible students have a right to obtain copies of  
28       records transferred  
29       under this provision;<sup>4</sup>
- 30       8. To financial institutions or government agencies that provide or may provide fi  
31       nancial aid to a  
32       student in order to establish eligibility, to determine the amount of financial  
33       aid, to establish  
34       conditions for the receipt of financial aid, and to enforce financial aid agreements.
- 35       9. To make the needed disclosure in a health or safety emergency when warranted by

the serious-  
23 ness of the threat to the student or other persons, when the information is  
necessary and needed  
24 to meet the emergency, when time is an important and limiting factor, and when  
the persons to  
25 whom the information is to be disclosed are qualified and in a position to  
deal with the  
26 emergency.

27 10. To the Attorney General or his designee for official purposes related to the  
investigation or  
28 prosecution of an act of domestic or international terrorism. An educational  
agency that, in  
29 good faith, produces education records in accordance with an order issued under  
this Act shall  
30 not be liable to any person for that production.<sup>5</sup>

31 11. To any agency caseworker or other representative of a state or local child  
welfare agency or  
32 tribal organization authorized to access the student's educational records when  
such agencies or  
33 organizations are legally responsible for the care and protection of the student.<sup>6</sup>

34 Authorized school officials may release information from a student's education record if  
the student's  
35 parent(s) or the eligible student gives written consent for the disclosure. The written  
consent must  
36 include:

- 1 1. A specification of the records to be released;  
2 2. The reasons for the disclosure;  
3 3. The person, organization, or class of persons or organizations to whom the  
disclosure is to be  
4 made;  
5 4. The signature of the parent(s) or eligible student;  
6 5. The date of the consent and, if appropriate, a date when the consent is to be  
terminated. The  
7 student's parent(s) or the eligible student\* may obtain a copy of any records  
disclosed under  
8 this provision.
- 9 The school system will maintain an accurate record of all requests to disclose  
information from or to  
10 permit access to a student's education records. The system will maintain an accurate  
record of infor-  
11 mation it discloses and access it permits. The system will maintain this record as long  
as it maintains  
12 the student's education record.
- 13 The record will include at least:
- 14 1. The name of the person or agency that makes the request;  
15 2. The interest the person or agency has in the information;  
16 3. The date the person or agency makes the request; and  
17 4. Whether the request is granted and, if it is, the date access is permitted or the  
disclosure is  
18 made.
- 19 *\* The student becomes an "eligible student" when he/she reaches age 18 or enrolls in a*  
20 *post-secondary*  
*school, at which time all of the above rights become the student's right.*

#### Legal References

1. USCA 20-1232g; TCA 10-7-503; TCA 10-7-504
  2. TCA 10-7-504(a)(4); 20 USC 1232g
  3. TCA 37-1-403
  4. TRR/MS 0520-1-3-.03(11)(e)
  5. USA Patriot Act of 2001 § 507
  6. Uninterrupted Scholars Act of 2013 7. TCA 49-6-3001(c)(1)
- School Board Records 1.407 Promotion and Retention 4.603 Attendance 6.200
- Child Custody/Parental Access 6.209 Disciplinary Hearing Authority 6.317 AIDS  
6.404

#### Cross References

## VI. Record Keeping

### A. Record Retention

The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§76.730-.731 and §§75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Consequently, the District retain records for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be trained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

The Director of Schools shall maintain all financial records as required by state and federal regulations.

[Please refer to Board Policy 2.701]

### B. Collection and Transmission of Records

The Director of Schools and bookkeepers shall maintain all financial records as required by regulation and applicable state and federal guidelines and laws. Records are maintained both electronically and as paper copies. The bookkeepers keep current paper copies in filing cabinets and older records are sent to storage where they are kept by year in a locked and secured designated storage area at the rear entrance of the Early Bird Preschool building..

[Please refer to Board Policy 2.701]

### C. Access to Records

The District provides the awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives the right of access to any documents, papers, or other records of the District which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the District's personnel for the purpose of interview and discussion related to such documents.

### D. Privacy

The Director of Schools or his/her designees shall be authorized to maintain personnel records and to permit review except for matters classified confidential by law.

Student records shall be confidential. Authorized school officials shall have access to and permit access to student education records for legitimate educational purposes within FERPA guidelines.

[Please refer to Board Policy 5.114, 5.118, 6.600]

## VII. Sub recipient Monitoring

In the event that the District awards sub grants to other entities, it is responsible for monitoring those grant sub recipients to ensure compliance with federal, state, and local laws. Monitoring is the regular and systematic examination of all aspects associated with the administration and implementation of a program. Each program office that awards a subgrant must have its own monitoring policy. This policy must ensure that any monitoring findings are corrected.

- **The Van Buren County School District does not sub grant grant awards.**

## VIII. Frequently Asked Questions



## IX. Legal Authorities and Helpful Resources

The following documents contain relevant grants management requirements. Staff should be familiar with these materials and consult them when making decisions related to the federal grant.

- Education Department General Administrative Regulations (EDGAR)
  - <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>
- Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 C.F.R. Part 200)
  - <http://www.eC.F.R..gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&node=pt2.1.200&rgn=div5>
  -
- USDE's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 C.F.R. Part 3474)
  - [http://www.eC.F.R..gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/eC.F.R.browse/Title02/2C.F.R.3474\\_main\\_02.tpl](http://www.eC.F.R..gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/eC.F.R.browse/Title02/2C.F.R.3474_main_02.tpl)
- Federal program statutes, regulations, and guidance
  - <http://www.ed.gov/>
  - [Include any additional links to (or reference citations to) federal statutes, regulations and guidance.]
- State regulations, rules, and policies
  - TN State Board of Education Rules and Regulations
    - [http://www.tn.gov/sbe/rul\\_reg.shtml](http://www.tn.gov/sbe/rul_reg.shtml)
  - TN State Board of Education Policies, Standards, and Guidelines
    - <http://www.tn.gov/sbe/policies.shtml>
- District regulations, rules, and policies
  - [Include links to (or reference citations to) district regulations, rules, and policies.]
- Organizational Chart
  - [Include the District organizational chart as an attachment to this policy document or insert a link to the District organizational chart.]